



TACMO Board Meeting - March 2023 Agenda

Mar 21st, 2023 6:30pm - 8:30pm PDT

Blue Oak Academy (Room 17) and Sycamore Valley Academy (Cafeteria)

Dial-in: +1 888 998 2469

PIN: 53030075#

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 the discipline, dismissal or release of a public employee.

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. ADMINISTRATIVE SERVICES

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

4.2. SUPERINTENDENT'S OFFICE

4.2.1 Approval of Minutes of the board meeting on February 21, 2023 (Enc. No. 1)

 [TACMO BOD 02212023 Meeting Minutes DRAFT.pdf](#)

4.2.2 Approval of the February 2023 Check Register Report (Enc. No. 2)

 [TACMO February 2023 Combined Board Check Register.pdf](#)

4.2.3 Donation Recognition (Enc. No. 3)

 [Donations February 2023.pdf](#)

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

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

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

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

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

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

6.1. Program Update

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

6.2. Board Development

6.2.1 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 Summary of 2023-24 budget priorities meeting with TACMO staff

7.3. Principal Report

7.3.1 Outcomes of Spring Staff Development at Blue Oak Academy

7.3.2 Outcomes of Spring Staff Development at Sycamore Valley Academy

7.4. Operations Director Report

7.5. 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. Tour of construction project at Blue Oak Academy

9.2. 2022-23 2nd Interim Report for Blue Oak Academy (Enc. No. 5) ACTION

 [2022-23 2nd Interim Report for BOA.pdf](#)

9.3. 2022-23 2nd Interim Report for Sycamore Valley Academy (Enc. No. 6) ACTION

 [2022-23 2nd Interim Report for SVA.pdf](#)

9.4. 2023-24 Academic Calendar (Enc. No. 7) ACTION

 [DRAFT 2023-24 CMO Academic Calendar \(rev. 03-2023\).pdf](#)

9.5. 2023-24 Calculation of Instructional Minutes (Enc. No. 8) ACTION

 [DRAFT 2023-24 CALCULATION OF INSTRUCTIONAL MINUTES.pdf](#)

10. ADJOURNMENT

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: April 18, 2023 at 6:30 PM.

END
8:30pm



TACMO BOARD MEETING FEBRUARY 2023

Minutes



TUES FEBRUARY 21ST, 2023

6:30 PM – 8:30 PM PDT

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

In Attendance:

Erin Andersen, Donya Ball, Ed.D., Cristina Gutierrez, Marilou Monsivais, Corey Morse, Stacey Nelson, Michelle Phillips, Harold Rollin, Dana Stinson, Alex Tietjen, Claudia Van Groningen

1. OPENING BUSINESS

Others in attendance: Amita Parikh, Cristina Johnson

1. CALL PUBLIC SESSION TO ORDER

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

2. ADA ACCOMMODATIONS

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.
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.

3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

Rollin identified item 2.1 and moved it to the end of the public session.

4. PUBLIC COMMENT ON CLOSED SESSION TOPICS

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

5. ADJOURN TO CLOSED SESSION

Rollin adjourned to closed session at 7:52 PM.

2. CLOSED SESSION

Rollin called closed session to order at 8:10 PM.

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

3. REGULAR SESSION RECONVENED

1. CALL PUBLIC SESSION TO ORDER

Rollin called public session to order at 8:04 PM.

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

Soares presented candidate for BOA Instructional Aide. Gutierrez made a motion to approve, Monsivais seconded. Motion passed 6-0-0.

Van Groningen presented candidates for two ASP Aides at SVA, one ASP Aide at BOA and one Lead ASP Aide at BOA. Andersen made a motion to approve, Tietjen seconded. Motion passed 6-0-0.

- 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

1. ADMINISTRATIVE SERVICES

Rollin called for any items on the Consent Agenda to be removed, none were removed, items 4.1 and 4.2 were deemed approved by general consent.

1. 2021-2022 School Accountability Report Card for Blue Oak Academy (Enc. No. 1)
2. 2021-2022 School Accountability Report Card for Sycamore Valley Academy (Enc. No. 2)
3. Trimester 2 Whole School Report Card (Enc. No. 3)

2. SUPERINTENDENT'S OFFICE

1. Approval of the January 2023 Check Register Report (Enc. No. 5)
2. Approval of Minutes of the board meeting on January 17, 2023 (Enc. No. 4)
3. Donation Recognition (Enc. No. 6)
4. Monthly Attendance Reports for BOA and SVA (Enc. No. 7)

5. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

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

6. PROGRAM UPDATE & BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

1. Program Update

1. 2023-2024 Budget & Local Control Accountability Plan (LCAP) Timeline & Summary of 2023 Organization Climate Survey Data (Enc. No. 8)

Dr. Ball reported the 2023-24 budget and LCAP timeline. Survey data was analyzed from student, staff, and community feedback, and there will be follow-up meetings in March and May to hear questions and concerns. Feedback from the Board: June 5, 2023, 6:30 PM - Special Board meeting for public hearing. June 12, 2023, 6:30 PM - Regular Board meeting.

Dr. Ball was pleased with the survey participation.

Suggestion: Add N/A to the survey.

2. Board Development

1. Form 700 Statement of Economic Interests (Enc. No. 9)

Dr. Ball presented how and when to use this form.

2. Conflicts of Interest

Dr. Ball presented how to proceed with any conflicts of interest.

3. Boardable Troubleshooting

Dr. Ball reported some of the changes to the updated platform. Comments and discussion ensued.

7. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

1. Board Member Report

Monsivais: None

Gutierrez: None - Dr. Ball congratulated Gutierrez on new position as Public Information Officer for VUSD and expressed how proud she was

Andersen: Reported that she was able to join the SVA middle school field trip to Alcatraz and commended the staff, teachers, and aides who helped with the trip, as it was a monumental task. She expressed appreciation for the time that was used to create the trip.

Phillips: None

Tietjen: Requested to see the new construction at Blue Oak Academy as a group sometime.
- Dr. Ball commented that a Board meeting could be moved to BOA at some point.

Rollin: Reported that over the last several weeks our schools have had some difficult challenges, and expressed appreciation of everyone's efforts working through these difficult issues. He expressed that as a Board they will support our schools any way they can.

2. Superintendent Report

1. Discussion of Mid Year Work Study

Dr. Ball asked the Board if they would appreciate having a longer Board meeting mid-year where school Admin and herself can dive deeper into more data to show progress toward meeting and progressing towards goals as a way to be more transparent. The Board members expressed their support with Tietjen requesting something earlier in the day.

2. Admissions/Enrollment Update for 2023-24

Dr. Ball reported our admission and wait lists are healthy, and all schools are experiencing a dip in enrollment. It is encouraging that we are sustaining.

3. 2023-24 Academic Calendar

Dr. Ball reported we are not going to move forward with a changed or modified schedule, and sites are currently thinking of other options to be able to provide our teachers with

intentional planning time.

3. Principal Report

1. Extra/Co-curricular Activities at Blue Oak Academy

Stinson presented an Innovator Academy update, BOA is looking to add clubs, and they have partnered with a community Social Worker.

2. Extra/Co-curricular Activities at Sycamore Valley Academy

Morse presented the continued clubs offered at SVA. Andersen questioned if anyone other than teachers can lead a club? Morse replied that parents can support a certified teacher.

4. Operations Director Report

Van Groningen presented an After School Program Summer Session update.

5. Teacher Representative Report

Johnson presented on the current project-based learning (PBL) status at the schools.

8. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

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

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

9. GENERAL AGENDA

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

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

Amita Parikh of EdTec presented the January financials being fairly consistent. Tietjen moved to approve the Monthly Financials. Monsivais seconded, approved 6-0-0.

2. 2022-2023 Audit Agreement for Services with CliftonLarsonAllen LLP (Enc. No. 11) ACTION

Dr. Ball reported that we need to document new bids every three years, (next year.) She also reported that they have raised their fees. Andersen moved to approve the 2022-2023 Audit Agreement for Services with CliftonLarsonAllen LLP. Phillips seconded, approved 6-0-0.

10. ADJOURNMENT

1. Request for future Board Agenda items

Tietjen requested a Blue Oak Academy facilities tour.

2. The next The Academies CMO board meeting: March 21, 2023 at 6:30 PM.

Rollin adjourned the meeting at 8:05 PM.

Combined Board Check Register


School: TACMO
Month: February 2023

				Total Paid By Check:	\$ 135,167.72
				Total Paid By Credit Card:	\$ 7,806.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	7441	Cynthia Oliver	2/1/2023	Bill #23-0--Basketball Referee: 02/06 - 03/08/23		\$ 250.00
Check	7442	Lisa Oliver	2/1/2023	Bill #23-0--Basketball Referee: 02/06 - 03/08/23		\$ 250.00
Check	7443	Cline's Business Equipment, Inc.	2/3/2023	Bill #209914--Contract Usage charge: 12/01 - 12/31/22		\$ 37.23
Check	7444	Follett School Solutions, LLC	2/3/2023	Bill #1499992--Hosted Destiny Library Manager Solution		\$ 1,991.00
Check	7445	J.W.Pepper & Son, Inc.	2/3/2023	Bill #364970808--Art & Music Supplies Bill #364970809--Art & Music Supplies Bill #364971753--Art & Music Supplies		\$ 203.50
Check	7446	ODP Business Solutions, LLC	2/3/2023	Bill #285182104001--Supplies Bill #282989442001--Supplies Bill #286306863001--Supplies Bill #285195072001--Supplies Bill #285180853001--Supplies Bill #285195498001--Supplies		\$ 344.41
Check	7447	Parsec Education	2/3/2023	Bill #20220080--2021-22 Enrollment Fee & Annual Maintenance Fee		\$ 9,015.00
Check	7448	Sign Time	2/3/2023	Bill #83354--Digital Print Banner		\$ 115.01
Check	7449	SoCalGas	2/3/2023	Bill #012323--Billing Period: 12/17/22 - 01/19/23		\$ 263.80
Check	7450	Steve Weiss Music Inc.	2/3/2023	Bill #INV1184431.1--Pearl Concert Series Bass Drum & Gibraltar X-Style		\$ 1,169.88
Check	7451	Dana Stinson	2/3/2023	Bill #012423--Reimb: Teacher Planning Day-PD Adapter cord from iPad to Screen CPR Certification & Curriculum Books		\$ 132.60
Check	7452	Visalia Unified School District	2/3/2023	Bill #1752--Transportation Charges: 09/27 - 10/28/22		\$ 681.40
Check	7453	Visalia Unified School District	2/3/2023	Bill #1804--Transportation Charges Bill #1805--Transportation Charges		\$ 19,332.60
Check	7454	Waste Management/USA Waste	2/3/2023	Bill #4677895-0165-8--Waste Svc: February 2023		\$ 600.70
Check	7455	Zearn, Inc.	2/3/2023	Bill #INV8237--SY 22-23 School Account: Services through 06/30/23		\$ 2,500.00
Check	7456	Amazon Capital Services	2/7/2023	Bill #1TMJ-9G1G-YC9R--Supplies Bill #1HD1-C7QD-7WN4--Supplies Bill #169Q-MQ7R-GQJG--Supplies		\$ 601.31
Check	7457	Foundation for Educational Administration	2/7/2023	Bill #136892--ACSA - Payroll Period: 02/01 - 02/28/23		\$ 476.49

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	7458	Big L Ranch	2/7/2023	Bill #062223--Summer Schools Students + Staff 50% Deposit		\$ 400.00
Check	7459	Blick Art Materials	2/7/2023	Bill #9934381--Art Supplies Bill #9957187--Art Supplies		\$ 129.39
Check	7460	Cline's Business Equipment, Inc.	2/7/2023	Bill #209980--Contract Usage charge due 02/04/23 Bill #210776--Contract Usage charge: 12/12/22 - 01/11/23 Bill #209849--Contract Usage charge: 12/01 - 12/31/22		\$ 1,652.55
Check	7461	Krystal Eastman	2/7/2023	Bill #013123--Reimb: Mileage		\$ 35.63
Check	7462	J.W.Pepper & Son, Inc.	2/7/2023	Bill #364972757--Art & Music Supplies Bill #364969875--Art & Music Supplies		\$ 100.92
Check	7463	Law Offices of Young, Minney & Corr, LLP	2/7/2023	Bill #3047--Legal Svcs thru: 01/04/23		\$ 114.00
Check	7464	Corey Morse	2/7/2023	Bill #013123--Reimb: Picture Frames & Staff Pictures		\$ 113.15
Check	7465	Stacey Nelson	2/7/2023	Bill #020323--Reimb: Mileage		\$ 79.19
Check	7466	ODP Business Solutions, LLC	2/7/2023	Bill #284782257001--Supplies Bill #286312802001--Supplies Bill #284509613001--Supplies Bill #286203123001--Supplies Bill #285043594001--Supplies Bill #285003858001--Supplies Bill #287321066001--Supplies Bill #285182105001--Supplies Bill #285105511001--Supplies		\$ 1,497.27
Check	7467	Staci Soares	2/7/2023	Bill #012523--Reimb: Meals		\$ 59.49
Check	7468	Tulare County Superintendent of Schools	2/7/2023	Bill #231515--Workshop Registration Fee: 01/20/22 & 03/02/23		\$ 350.00
Check	7469	Self-Insured Schools of California	2/8/2023	Bill #February 2023--Billing Period: February 2023		\$ 61,154.20
Check	7470	Sean Smiley	2/8/2023	Bill #020723--Heartsaver K12 Certification Assessment		\$ 189.88
Check	7471	SYNCB/Amazon	2/10/2023	Bill #020923D--Statement Date: 02/09/23 Bill #020923A--Statement Date: 02/09/23 Bill #020923C--Statement Date: 02/09/23 Bill #020923--Statement Date: 02/09/23 Bill #020923B--Statement Date: 02/09/23		\$ 271.10
Check	7472	SYNCB/Amazon	2/14/2023	Bill #LCHdSWavMtQY--Supplies Bill #CxCrsgykftx--Supplies		\$ 48.33
Check	7473	Applied Life Dynamics	2/14/2023	Bill #106--Consultation as Director of Special Education		\$ 1,200.00
Check	7474	Andrea Bustos	2/14/2023	Bill #020723--Reimb: CPR Class		\$ 19.50
Check	7475	CALSTRS	2/14/2023	Bill #174552--Monthly Administration Fees: December 2022 & January 2023		\$ 32.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	7476	Cline's Business Equipment, Inc.	2/14/2023	Bill #210511--Standard Min Charge Bill #210720--Del Install 1 Staple Cart Bill #211688--1 Black Toner Bill #210510--Standard Min Charge Bill #210512--Standard Min Charge		\$ 230.57
Check	7477	Cristina Kaviani-Johnson	2/14/2023	Bill #020523--Reimb: Purposeful Play Book & Pita Kabob Giftcard		\$ 130.82
Check	7478	Literacy Resources, LLC	2/14/2023	Bill #261349--Bridge the Gap: Intervention Lessons		\$ 149.04
Check	7479	Virginia Lovci	2/14/2023	Bill #013123--Reimb: Mileage		\$ 65.50
Check	7480	Mackin Educational Resources	2/14/2023	Bill #786289--Books & Supplies		\$ 289.05
Check	7481	Corey Morse	2/14/2023	Bill #013123A--Reimb: CPR-Online Portion		\$ 19.50
Check	7482	Nancy Fetzer's Literacy Connections, Inc.	2/14/2023	Bill #8351--Virtual Training Session for Professional Development: 08/17/22		\$ 750.00
Check	7483	ODP Business Solutions, LLC	2/14/2023	Bill #289092616001--Supplies Bill #289092123001--Supplies Bill #289340259001--Supplies Bill #288281812001--Supplies Bill #285512813001--Supplies Bill #288931455001--Supplies Bill #289307846001--Supplies Bill #285572127001--Supplies		\$ 503.80
Check	7484	Pedregal Building Material	2/14/2023	Bill #PO#11929-I230209159--Plaster Sand & Delivery		\$ 249.45
Check	7485	PresenceLearning, Inc.	2/14/2023	Bill #INV56826--SLP Svcs: Collaboration with School Staff Direct Svcs Documentation& Planning & Student Absence due by 03/24/23		\$ 9,602.99
Check	7486	Kim Shirk	2/14/2023	Bill #020223--Reimb: Heartsaver First Aide/CPR/AED		\$ 19.50
Check	7487	Sonrisas Foreign Language LLC	2/14/2023	Bill #8687--Books & Supplies		\$ 1,088.00
Check	7488	Southern California Edison	2/14/2023	Bill #013023--Electricity Charges 12/29/22- 01/29/23		\$ 38.21
Check	7489	Dana Stinson	2/14/2023	Bill #020723--Reimb: Principals' Pizza Celebration		\$ 65.54
Check	7490	The Reading Warehouse	2/14/2023	Bill #222500--Books & Supplies		\$ 371.15
Check	7491	A & G Telephone Service	2/21/2023	Bill #8193--Materials & Labor		\$ 957.43
Check	7492	Amazon Capital Services	2/21/2023	Bill #1W6W-W4CV-9FLX--Supplies		\$ 43.08
Check	7493	Boulder Creek Rockery	2/21/2023	Bill #0799--Grey/Blue DG		\$ 237.50
Check	7494	Cline's Business Equipment, Inc.	2/21/2023	Bill #212186--Contract Usage charge: 01/13 - 02/12/23 Bill #212187--Contract Usage charge: 01/13 - 02/12/23 Bill #211857--Set up Email and FM Audit to all Printers Bill #211535--Contract Usage charge: 01/01 - 01/31/23 Bill #212185--Standard Min Charge		\$ 247.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	7495	ODP Business Solutions, LLC	2/21/2023	Bill #290830751001--Supplies Bill #287965178001--Supplies Bill #291413606001--Supplies Bill #286804786001--Supplies Bill #290845223001--Supplies Bill #286804784001--Supplies Bill #289995202001--Supplies Bill #288949832001--Supplies Bill #290594293001--Supplies Bill #288905431001--Supplies Bill #286200052001--Supplies		\$ 1,717.30
Check	7496	SoCalGas	2/21/2023	Bill #021723--Past Due Amount February 2023		\$ 263.80
Check	7497	Tulare County Superintendent of Schools	2/21/2023	Bill #231232--SCICON 5th Day Trip Blue Oak - 09/27/22		\$ 200.00
Check	7498	Nash Limited Partnership	2/21/2023	Bill #March 2023--Home Office Monthly Rent - March 2023		\$ 900.00
Check	DB020223	LEAF	2/2/2023	DB020223 - LEAF Capital Funding, LLC (Contract 100-6755091-001) - Copier monthly service		\$ 322.73
Check	DB020223A	Samantha Bowman	2/2/2023	DB020223A - Bowman, Samantha - Weekly cleaning service for TACMO office		\$ 50.00
Check	DB020723	Samantha Bowman	2/7/2023	DB020723 - Bowman, Samantha - Weekly cleaning service for TACMO office		\$ 50.00
Check	DB021023	CALIFORNIA DEPARTMENT OF TAX AND FEE	2/10/2023	DB021023 - CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION - 2022 Qtr 4 Use Tax Return amount due		\$ 553.33
Check	DB021423	Samantha Bowman	2/14/2023	DB021423 - Bowman, Samantha - Weekly cleaning service for TACMO office		\$ 50.00
Check	DB021523	Cardmember Service	2/15/2023	DB021523 - Central Valley Community Bank (CVCB) Visa 8054 - February 2023 credit card statement		\$ 7,806.00
Check	DB022123	LEAF	2/21/2023	DB022123 - LEAF Capital Funding, LLC (Contract# 100-4730169-002) - Copier monthly service		\$ 172.90
Check	DB022123A	Samantha Bowman	2/21/2023	DB022123A - Bowman, Samantha - Weekly cleaning service for TACMO office		\$ 50.00
Check	DB022223	Employers Insurance	2/22/2023	DB022223 - Employers Insurance - Worker's Comp February 2023 payroll premium & charges - see notification attached.		\$ 2,512.00
Check	DB022823	Samantha Bowman	2/28/2023	DB022823 - Bowman, Samantha - Weekly cleaning service for TACMO office		\$ 50.00
Credit Card	9515-8054	EB 8th Annual ACSA MI	2/13/2023	02/10 - EB 8th Annual ACSA MI - 2023 ACSA 8th Annual Mid-State Conference (Morse)		\$ 249.00
Credit Card	9515-8054	Bistro DI Bufala	2/13/2023	01/17 - Bistro DI Bufala - TACMO Cabinet Team EOY Celebration Dinner		\$ 599.37
Credit Card	9515-8054	Party City	2/13/2023	01/17 - Party City - Decorations for TACMO Cabinet Team EOY Celebration Dinner		\$ 13.02
Credit Card	9515-8054	Party City	2/13/2023	01/17 - Party City - Decorations for TACMO Cabinet Team EOY Celebration Dinner		\$ 18.23

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	Party City	2/13/2023	01/17 - Party City - Decorations for TACMO Cabinet Team EOY Celebration Dinner		\$ 88.48
Credit Card	9515-8054	Ass Cal Sch Admin	2/13/2023	01/18 - Ass Cal Sch Admin - 2023 ACSA Superintendents' Symposium (Ball)		\$ 800.00
Credit Card	9515-8054	CA Secretary of State	2/13/2023	01/19 - CA Secretary of State - Annual Statement of Information Submission Payment for TACMO		\$ 25.00
Credit Card	9515-8054	FaceBk	2/13/2023	01/19 - FaceBk - Ad campaigns/posts on Facebook.com		\$ 125.00
Credit Card	9515-8054	FaceBk	2/13/2023	01/27 - FaceBk - Ad campaigns/posts on Facebook.com		\$ 124.93
Credit Card	9515-8054	FaceBk	2/13/2023	01/31 - FaceBk - Ad campaigns/posts on Facebook.com		\$ 50.28
Credit Card	9515-8054	FaceBk	2/13/2023	02/06 - FaceBk - Ad campaigns/posts on Facebook.com		\$ 125.00
Credit Card	9515-8054	FaceBk	2/13/2023	02/13 - FaceBk - Ad campaigns/posts on Facebook.com		\$ 175.00
Credit Card	9515-8054	San Joaquin Co*Edjoin	2/13/2023	01/20 - San Joaquin Co*Edjoin - Staff recruitment website; 1 year term		\$ 1,200.00
Credit Card	9515-8054	Comcast California	2/13/2023	01/23 - Comcast California - TACMO Home Office phone and internet		\$ 195.57
Credit Card	9515-8054	Walmart.Com	2/13/2023	01/27 - Walmart.Com - Music classroom supplies		\$ 74.74
Credit Card	9515-8054	Tracfone *Services	2/13/2023	01/30 - Tracfone *Services - Cell phone for CMO office monthly fee		\$ 15.80
Credit Card	9515-8054	Tracfone *Services	2/13/2023	02/06 - Tracfone *Services - Cell phone for ASP office monthly fee		\$ 20.94
Credit Card	9515-8054	Round Table Pizza	2/13/2023	02/06 - Round Table Pizza - TACMO office team lunch meeting		\$ 45.12
Credit Card	9515-8054	Walmart.Com	2/13/2023	02/06 - Walmart.Com - Art classroom supplies		\$ 21.98
Credit Card	9515-8054	Walmart.Com	2/13/2023	02/06 - Walmart.Com - Music classroom supplies		\$ 74.74
Credit Card	9515-8054	Tracfone *Services	2/13/2023	02/07 - Tracfone *Services - Misapplied charge of cancelled BOA/ASP cell phone. Will submit another dispute with CVCB.		\$ 9.63
Credit Card	9515-8054	Walmart.Com	2/13/2023	02/10 - Walmart.Com - 1 of 2 on same receipt: ASP student/classroom supplies		\$ 34.74
Credit Card	9515-8054	Walmart.Com	2/13/2023	02/10 - Walmart.Com - 2 of 2 on same receipt: ASP student/classroom supplies		\$ 3.20
Credit Card	9515-8054	Vistaprint	2/13/2023	02/13 - Vistaprint - Business cards for SVA Admin Staff (Morse/Shirk)		\$ 68.95
Credit Card	9515-8054	DRI*SIGNS	2/13/2023	01/24 - DRI*SIGNS - Yard signs for student recruitment		\$ 684.64
Credit Card	9515-8054	Put In Cups	2/13/2023	01/26 - Put In Cups - Fence signage		\$ 671.22
Credit Card	9515-8054	LOWES #01611	2/13/2023	02/01 - LOWES #01611 - Custodial campus supplies		\$ 43.36
Credit Card	9515-8054	Amazon Mktp us	2/13/2023	02/01 - Amazon Mktp us - Wall hooks for student backpacks & coats		\$ 140.90
Credit Card	9515-8054	Amazon Mktp us	2/13/2023	02/02 - Amazon Mktp us - 1 of 2 on same receipt (\$206.82): ASP student/classroom supplies		\$ 10.76
Credit Card	9515-8054	TST* Component Coffee	2/13/2023	02/03 - TST* Component Coffee - ASP leadership team coffee meeting		\$ 55.44
Credit Card	9515-8054	Amazon Mktp us	2/13/2023	02/03 - Amazon Mktp us - ASP student/classroom supplies		\$ 26.91
Credit Card	9515-8054	Amazon Mktp us	2/13/2023	02/03 - Amazon Mktp us - 2 of 2 on same receipt (\$206.82): ASP student/classroom supplies		\$ 196.06

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.

This donation in-kind was climbing boulders for Sycamore.

DONOR'S NAME: _____

ITEM DONATED: _____ VALUE \$ _____

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

Received by *Donya Ball* February 16, 2023
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: Cristina Johnson

AMOUNT DONATED: \$20.00

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

A handwritten signature in black ink that reads "Donya Ball".

Received by _____ February 2, 2023
Dr. Donya Ball, Superintendent

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

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Attendance Summary By Grade

Blue Oak Academy Charter School 179

Run Date/Time: 03/09/23 01:31 PM

01/23/2023 to 02/17/2023 =20 days

All Students

Grade Level	Carry Fwd	Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Ineligible	Days Absent	Days Attd	ADA	ADA %
0	64	3	0	67	1310	0	10	0	97.00	1203.00	0.00	92.54 %
SubTotal	64	3	0	67	1310	0	10	0	97.00	1203.00	0.00	92.54 %
1	42	1	0	43	860	0	5	0	23.00	832.00	41.60	97.31 %
2	42	1	0	43	860	0	5	0	62.00	793.00	39.65	92.75 %
3	43	0	1	42	860	0	7	0	45.00	808.00	40.40	94.72 %
SubTotal	127	2	1	128	2580	0	17	0	130.00	2433.00	121.65	94.93 %
4	39	0	0	39	780	0	0	0	38.00	742.00	37.10	95.13 %
5	44	0	0	44	880	0	0	0	37.00	843.00	42.15	95.80 %
6	40	0	1	39	800	0	7	0	29.00	764.00	38.20	96.34 %
SubTotal	123	0	1	122	2460	0	7	0	104.00	2349.00	117.45	95.76 %
7	32	0	0	32	640	0	0	0	25.00	615.00	30.75	96.09 %
SubTotal	32	0	0	32	640	0	0	0	25.00	615.00	30.75	96.09 %
Grand Total	346	5	2	349	6990	0	34	0	356.00	6600.00	269.85	94.88 %

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

Signed

Date

3/9/23

Report Calculations

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

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

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

Attendance Summary By Grade

Sycamore Valley Academy Charter School

01/23/2023 to 02/17/2023 = 20 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
-3	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00%
-2	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00%
-1	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00%
0	60	3	2	2	61	1220	0	5	119.00	1096.00	54.80	90.21%
Subtotal	60	3	2	2	61	1220	0	5	119.00	1096.00	54.80	90.21%
1	43	1	0	0	44	880	0	0	62.00	818.00	40.90	92.95%
2	43	0	0	0	43	860	0	0	43.00	817.00	40.85	95.00%
3	44	0	0	1	43	880	0	18	52.00	810.00	40.50	93.97%
Subtotal	130	1	0	1	130	2620	0	18	157.00	2445.00	122.25	93.97%
4	45	0	0	0	45	900	0	0	57.00	843.00	42.15	93.67%
5	41	0	0	0	41	820	0	0	77.00	743.00	37.15	90.61%
6	41	2	0	0	43	860	0	17	49.00	794.00	39.70	94.19%
Subtotal	127	2	0	0	129	2580	0	17	183.00	2380.00	119.00	92.86%
7	35	1	0	0	36	720	0	12	78.00	630.00	31.50	88.98%
8	31	0	0	0	31	620	0	0	46.00	574.00	28.70	92.58%
Subtotal	66	1	0	0	67	1340	0	12	124.00	1204.00	60.20	90.66%
Grand Total	383	7	2	3	387	7760	0	52	583.00	7125.00	356.25	92.44%

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

Signed Tony George

Date 2/23/23

Report Calculations

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

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

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

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

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

Charter School Name: Blue Oak Academy
CDS #: 54-10546-0135459
Charter Approving Entity: Tulare County of Education
County: Tulare
Charter #: 1860
Fiscal Year: 2022-23

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) 2022-23 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: 2/21/23
Charter School Official
(Original signature required)

Print
Name: Donya Ball Title: Superintendent

To the County Superintendent of Schools:
(X) 2022-23 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: _____
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:
Name Mark Martinez
Accounting Officer
Title
559-737-4322 Ext.1409
Phone
markm@tcoe.org
E-mail

For Charter School:
Name Donya Ball
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: 2022-23

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	2,900,499.75	-	2,900,499.75	1,274,505.34	-	1,274,505.34	2,883,011.05	-	2,883,011.05
Education Protection Account State Aid - Current Year	8012	64,072.00	-	64,072.00	27,823.00	-	27,823.00	63,714.00	-	63,714.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	528,331.30	-	528,331.30	192,717.42	-	192,717.42	525,379.27	-	525,379.27
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,492,903.05	-	3,492,903.05	1,495,045.76	-	1,495,045.76	3,472,104.32	-	3,472,104.32
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	62,921.00	62,921.00	-	-	-	-	62,921.00	62,921.00
Special Education - Federal	8181, 8182	-	45,907.95	45,907.95	-	-	-	-	45,907.95	45,907.95
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	250,960.00	250,960.00	-	119,944.00	119,944.00	-	240,129.00	240,129.00
Total, Federal Revenues		-	359,788.95	359,788.95	-	119,944.00	119,944.00	-	348,957.95	348,957.95
3. Other State Revenues										
Special Education - State	StateRevSE	-	111,848.46	111,848.46	-	44,820.86	44,820.86	-	104,058.02	104,058.02
All Other State Revenues	StateRevAO	84,403.70	419,541.86	503,945.56	25,711.07	263,156.78	288,867.85	84,047.61	416,188.86	500,236.47
Total, Other State Revenues		84,403.70	531,390.32	615,794.02	25,711.07	307,977.64	333,688.71	84,047.61	520,246.88	604,294.49
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	78,507.32	-	78,507.32	11,641.78	-	11,641.78	76,915.32	-	76,915.32
Total, Local Revenues		78,507.32	-	78,507.32	11,641.78	-	11,641.78	76,915.32	-	76,915.32
5. TOTAL REVENUES		3,655,814.07	891,179.27	4,546,993.34	1,532,398.61	427,921.64	1,960,320.25	3,633,067.25	869,204.83	4,502,272.08
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,309,072.40	262,538.40	1,571,610.79	705,874.26	151,790.77	857,665.03	1,302,286.04	293,174.76	1,595,460.79
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	220,751.35	16,855.46	237,606.81	129,208.00	9,874.41	139,082.41	220,751.35	16,855.46	237,606.81
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,529,823.75	279,393.86	1,809,217.60	835,082.26	161,665.18	996,747.44	1,523,037.38	310,030.22	1,833,067.60
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	111,297.66	252,805.69	364,103.35	53,438.36	93,205.51	146,643.87	109,699.19	241,636.14	351,335.32
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	66,091.00	24,877.00	90,968.00	36,045.67	12,410.72	48,456.39	66,091.00	24,877.00	90,968.00
Other Non-certificated Salaries	2900	41,433.60	127,555.39	168,988.99	27,617.58	2,648.53	30,266.11	41,433.60	112,555.39	153,988.99
Total, Non-certificated Salaries		218,822.26	405,238.08	624,060.34	117,101.61	108,264.76	225,366.37	217,223.79	379,068.53	596,292.31
3. Employee Benefits										
STRS	3101-3102	292,196.34	53,364.23	345,560.56	157,142.23	30,369.22	187,511.45	290,900.14	59,215.77	350,115.91
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	38,922.35	35,051.92	73,974.27	22,941.80	10,602.55	33,544.35	38,701.66	33,494.18	72,195.84
Health and Welfare Benefits	3401-3402	237,300.00	-	237,300.00	151,771.90	-	151,771.90	237,300.00	-	237,300.00
Unemployment Insurance	3501-3502	8,476.33	6,199.78	14,676.11	4,512.26	968.11	5,480.37	8,315.31	5,984.46	14,299.77
Workers' Compensation Insurance	3601-3602	15,180.21	5,943.37	21,123.59	4,801.67	-	4,801.67	15,107.42	5,982.15	21,089.57
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	1,232.33	3,011.57	4,243.90	60.68	-	60.68	1,232.33	3,011.57	4,243.90
Total, Employee Benefits		593,307.56	103,570.87	696,878.43	341,230.54	41,939.88	383,170.42	591,556.87	107,688.13	699,245.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	76,240.00	-	76,240.00	35,516.21	-	35,516.21	75,029.00	-	75,029.00
Books and Other Reference Materials	4200	6,200.00	-	6,200.00	8,226.67	-	8,226.67	8,227.00	-	8,227.00
Materials and Supplies	4300	78,593.06	56,674.00	135,267.06	42,128.76	1,145.77	43,274.53	78,593.06	56,674.00	135,267.06
Noncapitalized Equipment	4400	10,947.28	16,000.00	26,947.28	8,208.23	5,638.79	13,847.02	10,947.28	16,000.00	26,947.28
Food	4700	6,630.00	-	6,630.00	1,100.00	-	1,100.00	6,630.00	-	6,630.00
Total, Books and Supplies		178,610.34	72,674.00	251,284.34	95,179.87	6,784.56	101,964.43	179,426.34	72,674.00	252,100.34
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	3,796.65	-	3,796.65	2,796.59	-	2,796.59	3,796.65	-	3,796.65
Dues and Memberships	5300	1,322.32	-	1,322.32	-	-	-	1,322.32	-	1,322.32
Insurance	5400	-	-	-	-	-	-	-	-	-
Operations and Housekeeping Services	5500	6,446.93	525.00	6,971.93	318.65	-	318.65	6,446.93	525.00	6,971.93
Rentals, Leases, Repairs, and Noncap. Improvements	5600	276,237.40	-	276,237.40	-	-	-	244,613.66	27,123.74	271,737.40
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	571,211.28	175,535.25	746,746.53	61,281.26	26,009.57	87,290.83	584,010.70	175,505.23	759,515.93
Communications	5900	5,112.94	-	5,112.94	4,331.97	-	4,331.97	5,112.94	-	5,112.94
Total, Services and Other Operating Expenditures		864,127.52	176,060.25	1,040,187.77	68,728.47	26,009.57	94,738.04	845,303.20	203,153.97	1,048,457.17
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	371.00	-	371.00	344.00	-	344.00	371.00	-	371.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-

Total, Other Outgo		371.00	-	371.00	344.00	-	344.00	371.00	-	371.00
8. TOTAL EXPENDITURES		3,385,062.42	1,036,937.06	4,421,999.48	1,457,666.75	344,663.95	1,802,330.70	3,356,918.58	1,072,614.85	4,429,533.43
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		270,751.64	(145,757.78)	124,993.86	74,731.86	83,257.69	157,989.55	276,148.67	(203,410.01)	72,738.65
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	(145,757.78)	145,757.78	-		-	(203,410.01)	203,410.01	-
4. TOTAL OTHER FINANCING SOURCES / USES			(145,757.78)	145,757.78	-	-	-	(203,410.01)	203,410.01	(0.00)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124,993.86	-	124,993.86	74,731.86	83,257.69	157,989.55	72,738.65	(0.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1		9791	768,538.42	-	768,538.42	768,538.42	-	768,538.42	-	768,538.42
b. Adjustments to Beginning Balance		9793, 9795	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance			768,538.42	-	768,538.42	768,538.42	-	768,538.42	-	768,538.42
2. Ending Fund Balance, June 30 (E + F.1.c.)			893,532.28	-	893,532.28	843,270.28	83,257.69	926,527.97	841,277.07	(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		-		83,257.69	83,257.69		(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	893,532.28	-	893,532.28	843,270.28	-	843,270.28	841,277.07	-

**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: 2022-23

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	2,900,499.75	1,274,505.34	2,883,011.05	(17,488.70)	-0.60%
Education Protection Account State Aid - Current Year	8012	64,072.00	27,823.00	63,714.00	(358.00)	-0.56%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	528,331.30	192,717.42	525,379.27	(2,952.03)	-0.56%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		3,492,903.05	1,495,045.76	3,472,104.32	(20,798.73)	-0.60%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	62,921.00	-	62,921.00	-	0.00%
Special Education - Federal	8181, 8182	45,907.95	-	45,907.95	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	250,960.00	119,944.00	240,129.00	(10,831.00)	-4.32%
Total, Federal Revenues		359,788.95	119,944.00	348,957.95	(10,831.00)	-3.01%
3. Other State Revenues						
Special Education - State	StateRevSE	111,848.46	44,820.86	104,058.02	(7,790.44)	-6.97%
All Other State Revenues	StateRevAO	503,945.56	288,867.85	500,236.47	(3,709.09)	-0.74%
Total, Other State Revenues		615,794.02	333,688.71	604,294.49	(11,499.53)	-1.87%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,507.32	11,641.78	76,915.32	(1,592.00)	-2.03%
Total, Local Revenues		78,507.32	11,641.78	76,915.32	(1,592.00)	-2.03%
5. TOTAL REVENUES		4,546,993.34	1,960,320.25	4,502,272.08	(44,721.26)	-0.98%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,571,610.79	857,665.03	1,595,460.79	23,850.00	1.52%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	237,606.81	139,082.41	237,606.81	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,809,217.60	996,747.44	1,833,067.60	23,850.00	1.32%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	364,103.35	146,643.87	351,335.32	(12,768.03)	-3.51%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	90,968.00	48,456.39	90,968.00	-	0.00%
Other Non-certificated Salaries	2900	168,988.99	30,266.11	153,988.99	(15,000.00)	-8.88%
Total, Non-certificated Salaries		624,060.34	225,366.37	596,292.31	(27,768.03)	-4.45%
3. Employee Benefits						
STRS	3101-3102	345,560.56	187,511.45	350,115.91	4,555.35	1.32%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	73,974.27	33,544.35	72,195.84	(1,778.43)	-2.40%
Health and Welfare Benefits	3401-3402	237,300.00	151,771.90	237,300.00	-	0.00%
Unemployment Insurance	3501-3502	14,676.11	5,480.37	14,299.77	(376.34)	-2.56%
Workers' Compensation Insurance	3601-3602	21,123.59	4,801.67	21,089.57	(34.01)	-0.16%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	4,243.90	60.68	4,243.90	-	0.00%
Total, Employee Benefits		696,878.43	383,170.42	699,245.00	2,366.57	0.34%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	76,240.00	35,516.21	75,029.00	(1,211.00)	-1.59%
Books and Other Reference Materials	4200	6,200.00	8,226.67	8,227.00	2,027.00	32.69%
Materials and Supplies	4300	135,267.06	43,274.53	135,267.06	-	0.00%
Noncapitalized Equipment	4400	26,947.28	13,847.02	26,947.28	-	0.00%
Food	4700	6,630.00	1,100.00	6,630.00	-	0.00%

Total, Books and Supplies		251,284.34	101,964.43	252,100.34	816.00	0.32%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	3,796.65	2,796.59	3,796.65	-	0.00%
Dues and Memberships	5300	1,322.32	-	1,322.32	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	6,971.93	318.65	6,971.93	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	276,237.40	-	271,737.40	(4,500.00)	-1.63%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	746,746.53	87,290.83	759,515.93	12,769.40	1.71%
Communications	5900	5,112.94	4,331.97	5,112.94	-	0.00%
Total, Services and Other Operating Expenditures		1,040,187.77	94,738.04	1,048,457.17	8,269.40	0.79%
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	371.00	344.00	371.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		371.00	344.00	371.00	-	0.00%
8. TOTAL EXPENDITURES		4,421,999.48	1,802,330.70	4,429,533.43	7,533.95	0.17%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		124,993.86	157,989.55	72,738.65	(52,255.21)	-41.81%
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)		124,993.86	157,989.55	72,738.65	(52,255.21)	-41.81%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	768,538.42	768,538.42	768,538.42	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		768,538.42	768,538.42	768,538.42		
2. Ending Fund Balance, June 30 (E + F.1.c.)		893,532.28	926,527.97	841,277.07		
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	-	83,257.69	(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	893,532.28	843,270.28	841,277.07	(52,255.21)	-5.85%

**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: 2022-23

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 2022-23			Totals for 2023-24	Totals for 2024-25
			Unrestricted	Restricted	Total		
A. REVENUES							
1. LCFF/Revenue Limit Sources							
State Aid - Current Year		8011	2,883,011.05	0.00	2,883,011.05	3,567,018.95	3,716,008.49
Education Protection Account State Aid - Current Year		8012	63,714.00	0.00	63,714.00	72,004.00	72,004.00
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	525,379.27	0.00	525,379.27	593,737.78	593,737.78
Other LCFF Transfers		8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources			3,472,104.32	0.00	3,472,104.32	4,232,760.73	4,381,750.27
2. Federal Revenues							
No Child Left Behind/Every Student Succeeds Act		8290	0.00	62,921.00	62,921.00	62,921.00	62,921.00
Special Education - Federal		8181, 8182	0.00	45,907.95	45,907.95	52,564.05	59,403.30
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	240,129.00	240,129.00	183,781.87	103,798.87
Total, Federal Revenues			0.00	348,957.95	348,957.95	299,266.92	226,123.17
3. Other State Revenues							
Special Education - State		StateRevSE	0.00	104,058.02	104,058.02	119,145.18	134,647.48
All Other State Revenues		StateRevAO	84,047.61	416,188.86	500,236.47	378,937.59	394,928.83
Total, Other State Revenues			84,047.61	520,246.88	604,294.49	498,082.77	529,576.31
4. Other Local Revenues							
All Other Local Revenues		LocalRevAO	76,915.32	0.00	76,915.32	80,915.32	80,915.32
Total, Local Revenues			76,915.32	0.00	76,915.32	80,915.32	80,915.32
5. TOTAL REVENUES			3,633,067.25	869,204.83	4,502,272.08	5,111,025.73	5,218,365.07
B. EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries		1100	1,302,286.04	293,174.76	1,595,460.79	1,886,365.80	1,980,684.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries		1300	220,751.35	16,855.46	237,606.81	249,487.15	261,961.51
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries			1,523,037.38	310,030.22	1,833,067.60	2,135,852.95	2,242,645.60
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries		2100	109,699.19	241,636.14	351,335.32	444,013.88	466,154.57
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	66,091.00	24,877.00	90,968.00	95,516.40	100,292.22
Other Non-certificated Salaries		2900	41,433.60	112,555.39	153,988.99	161,688.44	169,772.86
Total, Non-certificated Salaries			217,223.79	379,068.53	596,292.31	701,218.72	736,219.66

Description		Object Code	FY 2022-23			Totals for 2023-24	Totals for 2024-25
			Unrestricted	Restricted	Total		
3. Employee Benefits							
STRS		3101-3102	290,900.14	59,215.77	350,115.91	407,947.91	428,345.31
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative		3301-3302	38,701.66	33,494.18	72,195.84	84,613.10	88,839.16
Health and Welfare Benefits		3401-3402	237,300.00	0.00	237,300.00	246,792.00	254,195.76
Unemployment Insurance		3501-3502	8,315.31	5,984.46	14,299.77	15,941.05	15,964.91
Workers' Compensation Insurance		3601-3602	15,107.42	5,982.15	21,089.57	24,628.97	25,859.90
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits		3901-3902	1,232.33	3,011.57	4,243.90	3,094.46	3,241.46
Total, Employee Benefits			591,556.87	107,688.13	699,245.00	783,017.49	816,446.50
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials		4100	75,029.00	0.00	75,029.00	35,663.25	37,446.41
Books and Other Reference Materials		4200	8,227.00	0.00	8,227.00	8,638.35	9,070.27
Materials and Supplies		4300	78,593.06	56,674.00	135,267.06	65,117.06	65,569.56
Noncapitalized Equipment		4400	10,947.28	16,000.00	26,947.28	27,288.53	27,646.84

Food	4700	6,630.00	0.00	6,630.00	6,711.50	6,797.08
Total, Books and Supplies		179,426.34	72,674.00	252,100.34	143,418.69	146,530.15
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	3,796.65	0.00	3,796.65	3,821.48	3,847.56
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	6,446.93	525.00	6,971.93	7,320.53	7,686.55
Rentals, Leases, Repairs, and Noncap. Improvements	5600	244,613.66	27,123.74	271,737.40	369,992.90	369,992.90
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	584,010.70	175,505.23	759,515.93	831,438.18	867,377.09
Communications	5900	5,112.94	0.00	5,112.94	5,360.59	5,620.62
Total, Services and Other Operating Expenditures		845,303.20	203,153.97	1,048,457.17	1,219,256.00	1,255,847.04
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	371.00	0.00	371.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		371.00	0.00	371.00	0.00	0.00
8. TOTAL EXPENDITURES		3,356,918.58	1,072,614.85	4,429,533.43	4,982,763.84	5,197,688.95
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		276,148.67	(203,410.01)	72,738.65	128,261.89	20,676.12

Description	Object Code	FY 2022-23			Totals for 2023-24	Totals for 2024-25
		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	(203,410.01)	203,410.01	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(203,410.01)	203,410.01	(0.00)	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		72,738.65	(0.00)	72,738.65	128,261.89	20,676.12
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	768,538.42	0.00	768,538.42	841,277.07	969,538.97
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		768,538.42	0.00	768,538.42	841,277.07	969,538.97
2. Ending Fund Balance, June 30 (E + F.1.c.)		841,277.07	(0.00)	841,277.07	969,538.97	990,215.09
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	(0.00)	(0.00)		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	841,277.07	0.00	841,277.07	969,538.97	990,215.09

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**
Charter School Name: Sycamore Valley Academy
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Education
County: Tulare
Charter #: 1382
Fiscal Year: 2022-23

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.

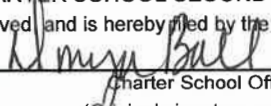
NEGATIVE CERTIFICATION

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:

2022-23 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: 
Charter School Official
(Original signature required)

Date: 2/21/23

Print

Name: Donya Ball

Title: Superintendent

(x)

To the County Superintendent of Schools:

2022-23 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: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

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: Sycamore Valley Academy
(continued)
CDS #: 54-10546-01125542
Charter Approving Entity: Tulare County Office of Educa
County: Tulare
Charter #: 1382
Fiscal Year: 2022-23

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	2,225,676.05	-	2,225,676.05	1,003,311.98	-	1,003,311.98	2,166,112.99	-	2,166,112.99
Education Protection Account State Aid - Current Year	8012	973,502.64	-	973,502.64	478,482.00	-	478,482.00	940,422.91	-	940,422.91
State Aid - Prior Years	8019	27,831.00	-	27,831.00	-	-	-	27,831.00	-	27,831.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	596,970.18	-	596,970.18	246,467.76	-	246,467.76	576,685.26	-	576,685.26
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		3,823,979.86	-	3,823,979.86	1,728,261.74	-	1,728,261.74	3,711,052.17	-	3,711,052.17
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	60,940.00	60,940.00	-	-	-	-	60,940.00	60,940.00
Special Education - Federal	8181, 8182	-	58,711.95	58,711.95	-	-	-	-	58,711.95	58,711.95
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	213,561.00	213,561.00	-	99,584.00	99,584.00	-	280,302.00	280,302.00
Total, Federal Revenues		-	333,212.95	333,212.95	-	99,584.00	99,584.00	-	399,953.95	399,953.95
3. Other State Revenues										
Special Education - State	StateRevSE	-	143,043.66	143,043.66	-	78,591.16	78,591.16	-	133,080.42	133,080.42
All Other State Revenues	StateRevAO	96,129.37	263,549.13	359,678.50	32,921.28	151,541.72	184,463.00	93,336.67	263,549.13	356,885.80
Total, Other State Revenues		96,129.37	406,592.79	502,722.16	32,921.28	230,132.88	263,054.16	93,336.67	396,629.55	489,966.22
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	96,814.92	-	96,814.92	17,205.10	-	17,205.10	109,709.43	-	109,709.43
Total, Local Revenues		96,814.92	-	96,814.92	17,205.10	-	17,205.10	109,709.43	-	109,709.43
5. TOTAL REVENUES		4,016,924.15	739,805.74	4,756,729.89	1,778,388.12	329,716.88	2,108,105.00	3,914,098.27	796,583.50	4,710,681.77
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,578,103.74	208,777.77	1,786,881.51	841,032.82	129,136.72	970,169.54	1,571,317.38	239,414.13	1,810,731.51
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	226,940.82	-	226,940.82	131,963.83	-	131,963.83	226,940.82	-	226,940.82
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,805,044.56	208,777.77	2,013,822.33	972,996.65	129,136.72	1,102,133.37	1,798,258.20	239,414.13	2,037,672.33
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	291,956.24	291,956.24	-	132,163.74	132,163.74	-	291,956.24	291,956.24
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	62,700.00	39,780.00	102,480.00	34,179.51	22,157.84	56,337.35	62,700.00	39,780.00	102,480.00
Other Non-certificated Salaries	2900	43,534.40	79,109.37	122,643.77	29,489.34	3,370.87	32,860.21	43,534.40	37,184.37	80,718.77
Total, Non-certificated Salaries		106,234.40	410,845.61	517,080.01	63,668.85	157,692.45	221,361.30	106,234.40	368,920.61	475,155.01
3. Employee Benefits										
STRS	3101-3102	326,864.16	39,876.55	366,740.72	180,043.21	23,746.32	203,789.53	325,567.97	45,728.10	371,296.07
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	40,110.34	34,456.97	74,567.30	18,739.43	12,119.05	30,858.48	40,011.94	31,693.93	71,705.87
Health and Welfare Benefits	3401-3402	300,300.00	-	300,300.00	164,821.85	-	164,821.85	292,800.00	7,500.00	300,300.00
Unemployment Insurance	3501-3502	7,425.55	6,554.84	13,980.39	5,085.14	940.67	6,025.81	7,325.98	6,232.83	13,558.81
Workers' Compensation Insurance	3601-3602	16,592.05	5,379.03	21,971.08	5,270.13	-	5,270.13	16,533.14	5,281.03	21,814.16
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	246.58	4,311.56	4,558.14	-	80.30	80.30	-	4,311.56	4,311.56
Total, Employee Benefits		691,538.68	90,578.95	782,117.62	373,959.76	36,886.34	410,846.10	682,239.02	100,747.45	782,986.47
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	28,436.00	-	28,436.00	12,847.80	-	12,847.80	24,008.19	-	24,008.19
Books and Other Reference Materials	4200	17,215.00	-	17,215.00	21,642.39	-	21,642.39	21,642.39	-	21,642.39
Materials and Supplies	4300	90,346.68	49,057.00	139,403.68	42,130.09	-	42,130.09	72,707.68	56,128.00	128,835.68
Noncapitalized Equipment	4400	21,948.83	-	21,948.83	22,474.42	-	22,474.42	24,633.49	-	24,633.49
Food	4700	6,818.40	-	6,818.40	1,048.24	-	1,048.24	6,818.40	-	6,818.40
Total, Books and Supplies		164,764.91	49,057.00	213,821.91	100,142.94	-	100,142.94	149,810.15	56,128.00	205,938.15
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	402.58	6,690.62	7,093.20	3,368.80	-	3,368.80	7,093.20	-	7,093.20
Dues and Memberships	5300	1,574.68	-	1,574.68	-	-	-	1,574.68	-	1,574.68
Insurance	5400	-	-	-	-	-	-	-	-	-
Operations and Housekeeping Services	5500	15,028.83	-	15,028.83	7,270.23	-	7,270.23	15,028.83	-	15,028.83
Rentals, Leases, Repairs, and Noncap. Improvements	5600	208,978.88	-	208,978.88	-	-	-	188,080.99	20,897.89	208,978.88
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	659,502.08	190,826.19	850,328.27	107,966.95	31,340.07	139,307.02	684,685.89	161,767.69	846,453.58
Communications	5900	19,874.03	-	19,874.03	1,561.53	-	1,561.53	19,874.03	-	19,874.03
Total, Services and Other Operating Expenditures		905,361.08	197,516.81	1,102,877.89	120,167.51	31,340.07	151,507.58	916,337.63	182,665.58	1,099,003.21
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	9,548.00	-	9,548.00	16,373.61	-	16,373.61
Total, Capital Outlay		16,373.61	-	16,373.61	9,548.00	-	9,548.00	16,373.61	-	16,373.61
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-

Total, Other Outgo				-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES				3,689,317.23	956,776.13	4,646,093.36	1,640,483.71	355,055.58	1,995,539.29	3,669,252.99	947,875.77	4,617,128.76
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)				327,606.93	(216,970.39)	110,636.53	137,904.41	(25,338.70)	112,565.71	244,845.27	(151,292.27)	93,553.01
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	(216,970.39)	216,970.39	-			-	(151,292.27)	151,292.27	-
4. TOTAL OTHER FINANCING SOURCES / USES				(216,970.39)	216,970.39	-	-	-	-	(151,292.27)	151,292.27	(0.00)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				110,636.53	-	110,636.53	137,904.41	(25,338.70)	112,565.71	93,553.01	(0.00)	93,553.01
F. FUND BALANCE, RESERVES												
1. Beginning Fund Balance												
a. As of July 1			9791	1,863,360.19	-	1,863,360.19	1,863,360.19	-	1,863,360.19	1,863,360.19	-	1,863,360.19
b. Adjustments to Beginning Balance			9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance				1,863,360.19	-	1,863,360.19	1,863,360.19	-	1,863,360.19	1,863,360.19	-	1,863,360.19
2. Ending Fund Balance, June 30 (E + F.1.c.)				1,973,996.72	-	1,973,996.72	2,001,264.60	(25,338.70)	1,975,925.90	1,956,913.20	(0.00)	1,956,913.20
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			-		(25,338.70)	(25,338.70)		(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	1,973,996.72	-	1,973,996.72	2,001,264.60	-	2,001,264.60	1,956,913.20	-	1,956,913.20

**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: 2022-23

					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	2,225,676.05	1,003,311.98	2,166,112.99	(59,563.05)	-2.68%
Education Protection Account State Aid - Current Year	8012	973,502.64	478,482.00	940,422.91	(33,079.72)	-3.40%
State Aid - Prior Years	8019	27,831.00	-	27,831.00	-	0.00%
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	596,970.18	246,467.76	576,685.26	(20,284.91)	-3.40%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		3,823,979.86	1,728,261.74	3,711,052.17	(112,927.69)	-2.95%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	60,940.00	-	60,940.00	-	0.00%
Special Education - Federal	8181, 8182	58,711.95	-	58,711.95	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	213,561.00	99,584.00	280,302.00	66,741.00	31.25%
Total, Federal Revenues		333,212.95	99,584.00	399,953.95	66,741.00	20.03%
3. Other State Revenues						
Special Education - State	StateRevSE	143,043.66	78,591.16	133,080.42	(9,963.24)	-6.97%
All Other State Revenues	StateRevAO	359,678.50	184,463.00	356,885.80	(2,792.71)	-0.78%
Total, Other State Revenues		502,722.16	263,054.16	489,966.22	(12,755.95)	-2.54%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	96,814.92	17,205.10	109,709.43	12,894.51	13.32%
Total, Local Revenues		96,814.92	17,205.10	109,709.43	12,894.51	13.32%
5. TOTAL REVENUES						
		4,756,729.89	2,108,105.00	4,710,681.77	(46,048.13)	-0.97%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,786,881.51	970,169.54	1,810,731.51	23,850.00	1.33%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	226,940.82	131,963.83	226,940.82	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		2,013,822.33	1,102,133.37	2,037,672.33	23,850.00	1.18%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	291,956.24	132,163.74	291,956.24	-	0.00%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	102,480.00	56,337.35	102,480.00	-	0.00%
Other Non-certificated Salaries	2900	122,643.77	32,860.21	80,718.77	(41,925.00)	-34.18%
Total, Non-certificated Salaries		517,080.01	221,361.30	475,155.01	(41,925.00)	-8.11%
3. Employee Benefits						
STRS	3101-3102	366,740.72	203,789.53	371,296.07	4,555.35	1.24%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	74,567.30	30,858.48	71,705.87	(2,861.44)	-3.84%
Health and Welfare Benefits	3401-3402	300,300.00	164,821.85	300,300.00	-	0.00%
Unemployment Insurance	3501-3502	13,980.39	6,025.81	13,558.81	(421.57)	-3.02%
Workers' Compensation Insurance	3601-3602	21,971.08	5,270.13	21,814.16	(156.91)	-0.71%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	4,558.14	80.30	4,311.56	(246.58)	-5.41%
Total, Employee Benefits		782,117.62	410,846.10	782,986.47	868.84	0.11%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	28,436.00	12,847.80	24,008.19	(4,427.81)	-15.57%
Books and Other Reference Materials	4200	17,215.00	21,642.39	21,642.39	4,427.39	25.72%
Materials and Supplies	4300	139,403.68	42,130.09	128,835.68	(10,568.00)	-7.58%
Noncapitalized Equipment	4400	21,948.83	22,474.42	24,633.49	2,684.66	12.23%
Food	4700	6,818.40	1,048.24	6,818.40	-	0.00%

Total, Books and Supplies		213,821.91	100,142.94	205,938.15	(7,883.76)	-3.69%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	7,093.20	3,368.80	7,093.20	-	0.00%
Dues and Memberships	5300	1,574.68	-	1,574.68	-	0.00%
Insurance	5400	-	-	-	-	
Operations and Housekeeping Services	5500	15,028.83	7,270.23	15,028.83	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	208,978.88	-	208,978.88	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	850,328.27	139,307.02	846,453.58	(3,874.68)	-0.46%
Communications	5900	19,874.03	1,561.53	19,874.03	-	0.00%
Total, Services and Other Operating Expenditures		1,102,877.89	151,507.58	1,099,003.21	(3,874.68)	-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	16,373.61	9,548.00	16,373.61	-	0.00%
Total, Capital Outlay		16,373.61	9,548.00	16,373.61	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		4,646,093.36	1,995,539.29	4,617,128.76	(28,964.60)	-0.62%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		110,636.53	112,565.71	93,553.01	(17,083.53)	-15.44%
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)		110,636.53	112,565.71	93,553.01	(17,083.53)	-15.44%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,863,360.19	1,863,360.19	1,863,360.19	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,863,360.19	1,863,360.19	1,863,360.19		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,973,996.72	1,975,925.90	1,956,913.20		
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	-	(25,338.70)	(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	1,973,996.72	2,001,264.60	1,956,913.20	(17,083.53)	-0.87%

**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: 2022-23

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 2022-23			Totals for 2023-24	Totals for 2024-25
			Unrestricted	Restricted	Total		
A. REVENUES							
1. LCFF/Revenue Limit Sources							
State Aid - Current Year		8011	2,166,112.99	0.00	2,166,112.99	2,531,055.96	2,655,755.08
Education Protection Account State Aid - Current Year		8012	940,422.91	0.00	940,422.91	1,066,083.16	1,103,822.92
State Aid - Prior Years		8019	27,831.00	0.00	27,831.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes		8096	576,685.26	0.00	576,685.26	604,589.39	604,589.39
Other LCFF Transfers		8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources			3,711,052.17	0.00	3,711,052.17	4,201,728.51	4,364,167.39
2. Federal Revenues							
No Child Left Behind/Every Student Succeeds Act		8290	0.00	60,940.00	60,940.00	60,940.00	60,940.00
Special Education - Federal		8181, 8182	0.00	58,711.95	58,711.95	57,697.20	60,489.00
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	280,302.00	280,302.00	155,452.00	173,053.00
Total, Federal Revenues			0.00	399,953.95	399,953.95	274,089.20	294,482.00
3. Other State Revenues							
Special Education - State		StateRevSE	0.00	133,080.42	133,080.42	130,780.32	137,108.40
All Other State Revenues		StateRevAO	93,336.67	263,549.13	356,885.80	395,828.08	425,937.09
Total, Other State Revenues			93,336.67	396,629.55	489,966.22	526,608.40	563,045.49
4. Other Local Revenues							
All Other Local Revenues		LocalRevAO	109,709.43	0.00	109,709.43	95,787.27	110,960.14
Total, Local Revenues			109,709.43	0.00	109,709.43	95,787.27	110,960.14
5. TOTAL REVENUES			3,914,098.27	796,583.50	4,710,681.77	5,098,213.39	5,332,655.02
B. EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries		1100	1,571,317.38	239,414.13	1,810,731.51	2,017,215.43	2,118,076.20
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries		1300	226,940.82	0.00	226,940.82	238,287.86	250,202.25
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries			1,798,258.20	239,414.13	2,037,672.33	2,255,503.29	2,368,278.46
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries		2100	0.00	291,956.24	291,956.24	260,070.05	273,073.55
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	62,700.00	39,780.00	102,480.00	107,604.00	112,984.20
Other Non-certificated Salaries		2900	43,534.40	37,184.37	80,718.77	84,754.71	88,992.44
Total, Non-certificated Salaries			106,234.40	368,920.61	475,155.01	452,428.76	475,050.20
3. Employee Benefits							
STRS		3101-3102	325,567.97	45,728.10	371,296.07	412,006.81	432,607.15
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative		3301-3302	40,011.94	31,693.93	71,705.87	73,416.37	77,087.19
Health and Welfare Benefits		3401-3402	292,800.00	7,500.00	300,300.00	312,312.00	321,681.36
Unemployment Insurance		3501-3502	7,325.98	6,232.83	13,558.81	13,125.20	13,142.07
Workers' Compensation Insurance		3601-3602	16,533.14	5,281.03	21,814.16	23,507.89	24,683.29
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	0.00	4,311.56	4,311.56	2,088.41	2,192.83
Total, Employee Benefits			682,239.02	100,747.45	782,986.47	836,456.69	871,393.89
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials		4100	24,008.19	0.00	24,008.19	25,208.60	26,469.03
Books and Other Reference Materials		4200	21,642.39	0.00	21,642.39	22,724.51	23,860.73
Materials and Supplies		4300	72,707.68	56,128.00	128,835.68	65,514.47	67,096.61
Noncapitalized Equipment		4400	24,633.49	0.00	24,633.49	24,940.45	25,262.76

Food	4700	6,818.40	0.00	6,818.40	6,818.40	6,818.40
Total, Books and Supplies		149,810.15	56,128.00	205,938.15	145,206.43	149,507.53
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	7,093.20	0.00	7,093.20	7,102.86	7,113.00
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	15,028.83	0.00	15,028.83	15,433.92	15,859.26
Rentals, Leases, Repairs, and Noncap. Improvements	5600	188,080.99	20,897.89	208,978.88	208,978.88	208,978.88
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	684,685.89	161,767.69	846,453.58	857,822.00	895,623.21
Communications	5900	19,874.03	0.00	19,874.03	20,867.73	21,911.12
Total, Services and Other Operating Expenditures		916,337.63	182,665.58	1,099,003.21	1,111,780.08	1,151,060.16
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	16,373.61	0.00	16,373.61	16,373.61	16,373.61
Total, Capital Outlay		16,373.61	0.00	16,373.61	16,373.61	16,373.61
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		3,669,252.99	947,875.77	4,617,128.76	4,817,748.85	5,031,663.85
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		244,845.27	(151,292.27)	93,553.01	280,464.53	300,991.17

Description	Object Code	FY 2022-23			Totals for 2023-24	Totals for 2024-25
		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	(151,292.27)	151,292.27	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(151,292.27)	151,292.27	(0.00)	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		93,553.01	(0.00)	93,553.01	280,464.53	300,991.17
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,863,360.19	0.00	1,863,360.19	1,956,913.20	2,237,377.73
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,863,360.19	0.00	1,863,360.19	1,956,913.20	2,237,377.73
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,956,913.20	(0.00)	1,956,913.20	2,237,377.73	2,538,368.90
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	(0.00)	(0.00)		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	1,956,913.20	0.00	1,956,913.20	2,237,377.73	2,538,368.90



AUGUST 2023 (17)				
MON	TUE	WED	THU	FRI
	1	2 X	3 X	4 X
7 T	8 T	9 E	10	11
14	15	16 E	17	18
21	22	23 E	24	25
28	29	30 E	31	

SEPTEMBER 2023 (20)				
MON	TUE	WED	THU	FRI
				1
4 H	5	6 E	7	8
11	12	13 E	14	15
18 ■	19	20 E	21	22
25	26	27 E	28	29

OCTOBER 2023 (20)				
MON	TUE	WED	THU	FRI
2	3	4 E	5	6 X
9 H	10	11 E	12	13
16	17	18 E	19	20
23	24	25 E	26	27
30	31			

NOVEMBER 2023 (14)				
MON	TUE	WED	THU	FRI
		1 E	2	3*
6	7	8 E	9	10 H
13	14	15 E	16 C	17 C
20 L	21 L	22 L	23 H	24 L
27	28	29 E	30	

DECEMBER 2023 (11)				
MON	TUE	WED	THU	FRI
				1
4 ■	5	6 E	7	8
11	13	13 E	14	15 ■
18 L	19 L	20 L	21 L	22 L
25 H	26 L	27 L	28 L	29 L

JANUARY 2024 (17)				
MON	TUE	WED	THU	FRI
1 H	2 L	3 L	4 L	5 L
8	9	10 E	11	12
15 H	16	17 E	18	19
22	23	24 E	25	26
29	30	31 E		

FEBRUARY 2024 (19)				
MON	TUE	WED	THU	FRI
			1	2
5	6	7 E	8	9
12	13	14 E	15	16 X
19 H	20	21 E	22	23
26	27	28 E	29	

MARCH 2024 (14)				
MON	TUE	WED	THU	FRI
				1
4	5	6 E	7	8*
11 ■	12	13 E	14	15
18	19	20 E	21 C	22 C
25 L	26 L	27 L	28 L	29 L

APRIL 2024 (21)				
MON	TUE	WED	THU	FRI
1 L	2	3 E	4	5
8	9	10 E	11	12
15	16	17 E	18	19
22	23	24 E	25	26
29	30			

MAY 2024 (22)				
MON	TUE	WED	THU	FRI
		1 E	2	3
6	7	8 E	9	10
13	14	15 E	16	17
20	21	22 E	23	24
27 H	28	29 E	30	31*■

JUNE 2024 (0)				
MON	TUE	WED	THU	FRI
3	4	5	6	7
10	11	12	13	14
17	18	19 H	20	21
24	25	26	27	28

No Student Attendance: School NOT in Session

Regular School Day: Grades TK-8

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

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

*End of Trimester

C = Conference Day

H = National Holiday

L = Local Student
Non-Attendance Day

X = Staff Development

T = Teacher Work Day

CALCULATION OF INSTRUCTIONAL MINUTES FOR 2023-24 @ THE ACADEMIES CMO

TRANSITIONAL KINDERGARTEN AND KINDERGARTEN

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

# MINIMUM DAYS: 5	Minutes per Minimum Day: 225
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 270
# REGULAR DAYS: 132	Minutes per Regular Day: 300
TOTAL # DAYS: 175	

Annual total # of minutes: 50,985
Required Annual #: 36,000
Difference: +14,985

GRADES 1-3

# MINIMUM DAYS: 5	Minutes per Minimum Day: 210
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 230
# REGULAR DAYS: 132	Minutes per Regular Day: 360
TOTAL # DAYS: 175	

Annual total # of minutes: 57,310
Required Annual #: 50,400
Difference: +6,910

GRADES 4-5

# MINIMUM DAYS: 5	Minutes per Minimum Day: 210
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 230
# REGULAR DAYS: 132	Minutes per Regular Day: 360
TOTAL # DAYS: 175	

Annual total # of minutes: 57,310
Required Annual #: 54,000
Difference: +3,310

GRADES 6-8

# MINIMUM DAYS: 5	Minutes per Minimum Day: 205
# EARLY RELEASE DAYS: 38	Minutes per Early Release Day: 235
# REGULAR DAYS: 132	Minutes per Regular Day: 375
TOTAL # DAYS: 175	

Annual total # of minutes: 59,455
Required Annual #: 54,000
Difference: +5,455