

# Blue Oak Charter School

Monthly Financial Presentation – December 2025

# December Highlights

## Highlights

- Enrollment forecast 197, ADA forecast 175.
- Revenue forecast above budget **+\$143K**, increased grant funding.
- Expenses forecast above budget **(\$401K)**, increased expectation for payroll and rent.
- Forecast loss of **\$66K**, dependent on allocation of one-time grants and maintaining expenses.
- Cash ended month **\$439K**.

## Compliance and Reporting

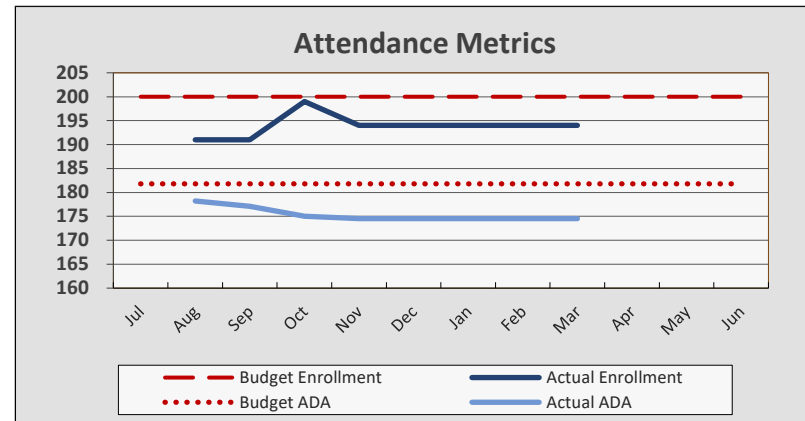
- School Accountability Report Card to be presented to board by February 1.
- Mid year LCAP to be presented to board by February 28.

# Attendance Data and Metrics



## Enrollment and Per Pupil Data

| Enrollment & Per Pupil Data |               |                 |               |
|-----------------------------|---------------|-----------------|---------------|
|                             | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 194           | 194             | 200           |
| ADA                         | 175           | 175             | 182           |
| Attendance Rate             | 90.5%         | 90.5%           | 90.9%         |
| Unduplicated %              | 61.1%         | 61.1%           | 62.4%         |
| Revenue per ADA             |               | \$20,958        | \$19,440      |
| Expenses per ADA            |               | \$21,343        | \$18,380      |



Enrollment forecast of 194 is slightly below budget.  
ADA forecast of 175 and attendance rate of 90.5% is slightly below budget.  
Unduplicated Pupil% is also slightly below budget.

# Revenue

- December Updates
  - Forecast includes \$266K one-time funding (LREBG, AMIM).
  - ELOP funding increased to \$254K.
  - New grants available through FY28 and FY29, forecast addition \$31K annually.

## Revenue

| <i>Year-to-Date</i> |                   |                   |
|---------------------|-------------------|-------------------|
| Actual              | Budget            | Fav/(Unf)         |
| \$ 890,626          | \$ 392,294        | \$ 498,332        |
| 14,242              | 60,716            | (46,474)          |
| 102,880             | 417,911           | (315,031)         |
| 9,536               | 22,394            | (12,858)          |
| <b>\$ 1,017,284</b> | <b>\$ 893,315</b> | <b>\$ 123,969</b> |

| <i>Annual/Full Year</i> |                     |                   |
|-------------------------|---------------------|-------------------|
| Forecast                | Budget              | Fav/(Unf)         |
| \$ 2,332,417            | \$ 2,338,060        | \$ (5,643)        |
| 183,854                 | 161,799             | 22,054            |
| 1,122,177               | 995,602             | 126,574           |
| 38,740                  | 38,740              | 0                 |
| <b>\$ 3,677,187</b>     | <b>\$ 3,534,201</b> | <b>\$ 142,986</b> |



# Expenses

- **December Updates**
  - **Forecast for payroll and benefits revised upward (\$52K).**
  - **Forecast for rent revised upward to reflect changes in rent for remainder of the year.**

## Expenses

|                       | <i>Year-to-Date</i>                                                                       |                     |                     | <i>Annual/Full Year</i> |                     |                     |
|-----------------------|-------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|
|                       | Actual                                                                                    | Budget              | Fav/(Unf)           | Forecast                | Budget              | Fav/(Unf)           |
| Certificated Salaries | \$ 732,126                                                                                | \$ 714,408          | \$ (17,718)         | \$ 1,298,824            | \$ 1,340,433        | \$ 41,609           |
| Classified Salaries   | 287,655                                                                                   | 281,425             | (6,230)             | 546,457                 | 562,850             | 16,393              |
| Benefits              | 292,728                                                                                   | 201,275             | (91,453)            | 557,927                 | 397,426             | (160,501)           |
| Books and Supplies    | 100,626  | 78,193              | (22,433)            | 167,630                 | 167,629             | (0)                 |
| Subagreement Services | 77,797   | 69,626              | (8,170)             | 186,800                 | 186,800             | -                   |
| Operations            | 133,836  | 105,800             | (28,036)            | 187,025                 | 187,025             | -                   |
| Facilities            | 343,591  | 139,572             | (204,018)           | 567,614                 | 280,778             | (286,836)           |
| Professional Services | 86,366   | 81,001              | (5,365)             | 230,711                 | 218,606             | (12,104)            |
| Depreciation          | -        | -                   | -                   | -                       | -                   | -                   |
| Interest              | -        | -                   | -                   | -                       | -                   | -                   |
| <b>Total Expenses</b> | <b>\$ 2,054,725</b>                                                                       | <b>\$ 1,671,301</b> | <b>\$ (383,424)</b> | <b>\$ 3,742,987</b>     | <b>\$ 3,341,548</b> | <b>\$ (401,439)</b> |

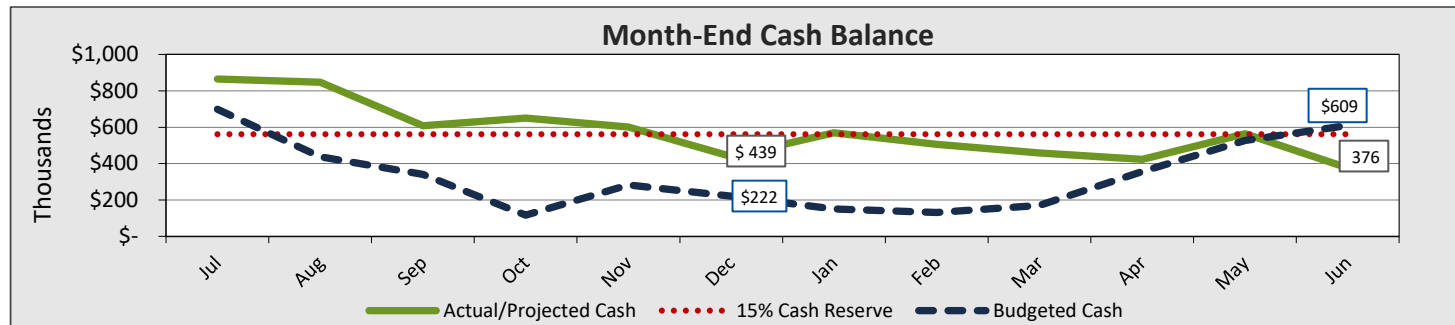
# Surplus / (Deficit) & Fund Balance

- Maintaining revenue and expenses forecasts **\$66K loss** (with \$266K one-time funding.)
- Projected Ending Fund Balance of 13.1% is still above state required minimum level.

|                                  | Year-to-Date               |                            |                     | Annual/Full Year         |                          |                     |
|----------------------------------|----------------------------|----------------------------|---------------------|--------------------------|--------------------------|---------------------|
|                                  | Actual                     | Budget                     | Fav/(Unf)           | Forecast                 | Budget                   | Fav/(Unf)           |
| <b>Total Surplus(Deficit)</b>    | <b>\$ (1,037,441)</b>      | <b>\$ (777,986)</b>        | <b>\$ (259,455)</b> | <b>\$ (65,800)</b>       | <b>\$ 192,653</b>        | <b>\$ (258,453)</b> |
| Beginning Fund Balance           | <u>555,785</u>             | <u>555,785</u>             |                     | <u>555,785</u>           | <u>555,785</u>           |                     |
| <b>Ending Fund Balance</b>       | <b><u>\$ (481,656)</u></b> | <b><u>\$ (222,201)</u></b> |                     | <b><u>\$ 489,985</u></b> | <b><u>\$ 748,438</u></b> |                     |
| <i>As a % of Annual Expenses</i> | -12.9%                     | -6.6%                      |                     | 13.1%                    | 22.4%                    |                     |

# Cash Balance

- Current cash **\$439K**.
- Surplus would stabilize cash balance above 15% minimum reserve recommendation.



# Compliance Deadlines (next 60 days)



| Area      | Due Date                             | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Completed By                     | Board Must Approve | Signature Required | Additional Information                                                                                                                                                                              |
|-----------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FINANCE   | Board meeting before Jan 31          | <b>Submission of Annual Audit Report</b> - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year. The School's Board must review the report by <b>January 31st</b> .                                                                                                                                                                                                                                                                                                                                                                                         | BOCS with Charter Impact support | Yes                | No                 | <a href="https://www.cde.ca.gov/tg/au/sg/">https://www.cde.ca.gov/tg/au/sg/</a>                                                                                                                     |
| DATA      | Board meeting before Feb 1           | <b>School Accountability Report Card</b> - All public schools in California are required to prepare an annual SARC (2024/25). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.                                                                                                                                                                                                                                                                                                                                                                   | BOCS                             | Yes                | No                 | <a href="https://www.cde.ca.gov/ta/ac/sa/">https://www.cde.ca.gov/ta/ac/sa/</a>                                                                                                                     |
| FINANCE   | Board meeting before Feb 28          | <b>2025-26 LCAP Midyear Update</b> - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before <b>February 28</b> of each year at a <b>regularly scheduled meeting of the governing board of the LEA</b> .<br><br>The governing board is not required to adopt the mid-year update, however it must be presented to the governing board as part of a non-consent item. The report must include both of the following:<br>All available mid-year outcome data related to metrics identified in the current year's LCAP.<br>All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP.<br>There is no required template for the mid-year update. | BOCS with Charter Impact support | No                 | No                 | <a href="https://www.cde.ca.gov/re/lc/">https://www.cde.ca.gov/re/lc/</a>                                                                                                                           |
| DATA TEAM | Set by Authorizer (by Jan 15)        | <b>Principal Apportionment P-1</b> - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.                                                                                                                                                                                                                                                                             | BOCS                             | No                 | Yes                | <a href="https://www.cde.ca.gov/tg/st/pa/">https://www.cde.ca.gov/tg/st/pa/</a>                                                                                                                     |
| FINANCE   | Jan-15                               | <b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.                                                                                                                                                                                                                                                                                                                                                        | Charter Impact                   | No                 | No                 | <a href="https://www.cde.ca.gov/tg/aa/co/cars.asp">https://www.cde.ca.gov/tg/aa/co/cars.asp</a>                                                                                                     |
| FINANCE   | Jan-14                               | <b>Mid-Year Expenditure Report due to SELPA</b> - Interim financial reporting for actuals through December 31 are due to SELPA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Charter Impact                   | No                 | No                 |                                                                                                                                                                                                     |
| FINANCE   | Jan-15                               | <b>SELPA ADA/Enrollment report #2</b> - Interim financial reporting due to El Dorado Charter SELPA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Charter Impact                   | No                 | No                 |                                                                                                                                                                                                     |
| DATA      | Jan-23                               | <b>CALPADS - Fall 1 Amendment deadline</b> - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.                                                                                                                                                                                                                                           | BOCS                             | No                 | No                 | <a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>                                                                                       |
| FINANCE   | Jan-31                               | <b>Federal Cash Management - Period 3</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter. CDE will apportion funds to LEAs whose cash balance is below a certain threshold.                                                                                                                                                 | Charter Impact                   | No                 | No                 | <a href="https://www.cde.ca.gov/tg/aa/cml/">https://www.cde.ca.gov/tg/aa/cml/</a>                                                                                                                   |
| FINANCE   | Set by Authorizer (by Mar 15)        | <b>2nd Interim Financial Report</b> - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.                                                                                                                                                                                                                                                                                                                                                                                                       | Charter Impact                   | Yes                | Yes                | <a href="https://www.cde.ca.gov/tg/ti/ir/interimstatus.asp">https://www.cde.ca.gov/tg/ti/ir/interimstatus.asp</a>                                                                                   |
| FINANCE   | Feb-15                               | <b>Board of Equalization Property Tax Exemption</b> - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.                                                                                   | Charter Impact                   | No                 | Yes                | <a href="https://www.boe.ca.gov/proptaxes/lessor_exemption.htm">https://www.boe.ca.gov/proptaxes/lessor_exemption.htm</a>                                                                           |
| FINANCE   | Feb-20                               | <b>Certification of the First Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.                                                                                                                                                                    | FYI                              | No                 | No                 | <a href="https://www.cde.ca.gov/tg/aa/pa/">https://www.cde.ca.gov/tg/aa/pa/</a>                                                                                                                     |
| DATA      | Feb-27                               | <b>CALPADS - Fall 2 deadline</b> - Please be mindful that certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.                                                       | BOCS                             | No                 | No                 | <a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>                                                                                       |
| FINANCE   | Apr-01 or sooner based on Authorizer | <b>Audit Firm Selection</b> - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.                                                                                                                                                                                                                                                                                                                                                                              | BOCS with Charter Impact support | Yes                | No                 | <a href="https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.8&amp;lawCode=EDC">https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.8&amp;lawCode=EDC</a> |
| FINANCE   | Mar-15                               | <b>Every Student Succeeds Act Per-Pupil Expenditure Application</b> - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).                                                                                                                                                                                                                                                                                                               | Charter Impact                   | No                 | No                 | <a href="https://www3.cde.ca.gov/essars">https://www3.cde.ca.gov/essars</a>                                                                                                                         |
| FINANCE   | Apr-01                               | <b>File a Form 700 - Statement of Economic Interests (SEI)</b> : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.                                                                                                                                                                               | BOCS                             | Yes                | Yes                | <a href="https://www.fopc.ca.gov/Form700.html">https://www.fopc.ca.gov/Form700.html</a>                                                                                                             |

# Appendices

## **As of December 31, 2025**

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Accounts Payable Aging
- Check Register

# ***Blue Oak Charter School***

**Financial Package**  
**December 31, 2025**

*Presented by:*



# Blue Oak Charter School

## Monthly Cash Flow/Budget FY25-26

Revised 12/05/25

ADA = 182.00



|                                          | Jul-25        | Aug-25        | Sep-25         | Oct-25         | Nov-25         | Dec-25         | Jan-26         | Feb-26         | Mar-26         | Apr-26         | May-26         | Jun-26         | Year-End<br>Accruals | Annual<br>Budget | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|------------------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|------------------|--------------------------|-------------------------|
| <b>Revenues</b>                          |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| <b>State Aid - Revenue Limit</b>         |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  | ADA = 181.80             |                         |
| 8011 LCFF State Aid                      | 66,872        | 66,872        | 120,370        | 120,370        | 120,370        | 120,370        | 120,370        | 103,987        | 103,987        | 103,987        | 103,987        | 103,987        | -                    | 1,255,531        | 1,350,063                | (94,532)                |
| 8012 Education Protection Account        | -             | -             | -              | -              | -              | -              | 123,625        | -              | -              | 217,073        | -              | 113,566        | -                    | 454,264          | 366,166                  | 88,098                  |
| 8019 State Aid - Prior Year              | -             | -             | 107            | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | 107              | -                        | 107                     |
| 8096 In Lieu of Property Taxes           | -             | -             | -              | -              | 171,423        | 103,872        | 54,212         | 97,669         | 48,835         | 48,835         | 48,835         | 48,835         | -                    | 622,515          | 621,831                  | 684                     |
|                                          | 66,872        | 66,872        | 120,477        | 120,370        | 291,793        | 224,242        | 298,207        | 201,657        | 152,822        | 369,895        | 152,822        | 266,388        | -                    | 2,332,417        | 2,338,060                | (5,643)                 |
| <b>Federal Revenue</b>                   |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 8181 Special Education - Entitlement     | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 31,755               | 31,755           | 23,634                   | 8,121                   |
| 8220 Federal Child Nutrition             | -             | -             | -              | -              | -              | 14,242         | 6,456          | 6,456          | 6,456          | 6,456          | 6,456          | 30,950         | -                    | 77,472           | 77,472                   | -                       |
| 8290 Title I, Part A - Basic Low Income  | -             | -             | -              | -              | -              | -              | -              | -              | 57,099         | -              | -              | -              | -                    | 57,099           | 45,024                   | 12,075                  |
| 8291 Title II, Part A - Teacher Quality  | -             | -             | -              | -              | -              | -              | -              | -              | 7,528          | -              | -              | -              | -                    | 7,528            | 5,669                    | 1,859                   |
| 8296 Other Federal Revenue               | -             | -             | -              | -              | -              | -              | 2,500          | -              | -              | 2,500          | -              | 5,000          | -                    | 10,000           | 10,000                   | -                       |
|                                          | -             | -             | -              | -              | -              | 14,242         | 8,956          | 6,456          | 71,083         | 8,956          | 6,456          | 35,950         | 31,755               | 183,854          | 161,799                  | 22,055                  |
| <b>Other State Revenue</b>               |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 8311 State Special Education             | 9,507         | 9,851         | 17,731         | 17,731         | -              | 17,731         | 17,731         | 19,376         | 19,376         | 19,376         | 19,376         | 19,376         | 0                    | 187,161          | 158,093                  | 29,067                  |
| 8520 Child Nutrition                     | -             | -             | -              | -              | -              | 12,827         | 5,854          | 5,854          | 5,854          | 5,854          | 5,854          | 28,152         | -                    | 70,249           | 70,249                   | -                       |
| 8545 School Facilities (\$8740)          | -             | -             | -              | -              | -              | -              | 92,100         | -              | -              | -              | 46,050         | -              | 46,050               | 184,200          | 199,136                  | (14,935)                |
| 8550 Mandated Cost                       | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                | 3,775                    | (3,775)                 |
| 8560 State Lottery                       | -             | -             | -              | -              | -              | -              | 13,522         | -              | -              | 13,522         | -              | -              | 20,833               | 47,877           | 49,631                   | (1,755)                 |
| 8598 Prior Year Revenue                  | 2             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | 2                | -                        | 2                       |
| 8599 Other State Revenue                 | 17,500        | -             | -              | -              | -              | -              | 155,029        | 1,513          | 1,513          | 1,513          | 155,029        | 298,781        | -                    | 630,879          | 514,719                  | 116,160                 |
|                                          | 27,009        | 9,851         | 17,731         | 17,731         | -              | 30,558         | 284,236        | 26,743         | 26,743         | 40,265         | 226,309        | 346,308        | 66,883               | 1,120,367        | 995,602                  | 124,765                 |
| <b>Other Local Revenue</b>               |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 8699 School Fundraising                  | 60            | 1,995         | 547            | 421            | 2,671          | 3,842          | 4,867          | 4,867          | 4,867          | 4,867          | 4,867          | 4,867          | -                    | 38,740           | 38,740                   | 1                       |
|                                          | 60            | 1,995         | 547            | 421            | 2,671          | 3,842          | 4,867          | 4,867          | 4,867          | 4,867          | 4,867          | 4,867          | -                    | 38,740           | 38,740                   | 1                       |
| <b>Total Revenue</b>                     | <b>93,941</b> | <b>78,718</b> | <b>138,755</b> | <b>138,522</b> | <b>294,464</b> | <b>272,884</b> | <b>596,267</b> | <b>239,723</b> | <b>255,515</b> | <b>423,983</b> | <b>390,454</b> | <b>653,513</b> | <b>98,638</b>        | <b>3,675,378</b> | <b>3,534,200</b>         | <b>141,178</b>          |
| <b>Expenses</b>                          |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| <b>Certificated Salaries</b>             |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 1100 Teachers' Salaries                  | 70,232        | 109,936       | 114,675        | 108,393        | 101,230        | 103,983        | 103,584        | 103,584        | 103,584        | 103,584        | 59,393         | -              | -                    | 1,082,179        | 1,045,110                | (37,069)                |
| 1170 Teachers' Substitute Hours          | 803           | 2,900         | 3,700          | 4,200          | 5,438          | 4,423          | -              | -              | -              | -              | -              | -              | -                    | 21,463           | 31,950                   | 10,486                  |
| 1175 Teachers' Extra Duty/Stipends       | 200           | 200           | -              | -              | -              | 200            | -              | -              | -              | -              | -              | -              | -                    | 600              | 6,750                    | 6,150                   |
| 1200 Pupil Support Salaries              | 2,203         | 6,062         | 8,431          | 8,046          | 8,960          | 3,724          | 5,881          | 5,881          | 5,881          | 5,881          | 5,881          | -              | -                    | 66,833           | 54,414                   | (12,419)                |
| 1300 Administrators' Salaries            | 10,698        | 10,698        | 10,698         | 10,698         | 10,698         | 10,698         | 10,594         | 10,594         | 10,594         | 10,594         | 10,594         | 10,594         | -                    | 127,749          | 142,210                  | 14,461                  |
| 1900 Other Certificated Salaries         | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                | 60,000                   | 60,000                  |
|                                          | 84,135        | 129,796       | 137,504        | 131,337        | 126,326        | 123,027        | 120,059        | 120,059        | 120,059        | 120,059        | 75,868         | 10,594         | -                    | 1,298,824        | 1,340,433                | 41,609                  |
| <b>Classified Salaries</b>               |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 2100 Instructional Salaries              | 798           | 10,584        | 17,813         | 17,566         | 20,399         | 11,944         | 15,423         | 15,423         | 15,423         | 15,423         | 15,423         | -              | -                    | 156,221          | 119,765                  | (36,456)                |
| 2200 Support Salaries                    | -             | 95            | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | 95               | -                        | (95)                    |
| 2300 Classified Administrators' Salaries | 6,187         | 6,187         | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | 6,187          | -                    | 74,248           | 69,307                   | (4,941)                 |
| 2400 Clerical and Office Staff Salaries  | 18,205        | 17,089        | 18,989         | 18,270         | 20,569         | 13,775         | 13,817         | 13,817         | 13,817         | 13,817         | 13,817         | 10,399         | -                    | 186,380          | 170,383                  | (15,997)                |
| 2900 Other Classified Salaries           | 1,696         | 9,867         | 15,356         | 14,681         | 15,603         | 7,233          | 13,015         | 13,015         | 13,015         | 13,015         | 13,015         | -              | -                    | 129,512          | 203,395                  | 73,883                  |
|                                          | 26,887        | 43,822        | 58,345         | 56,705         | 62,758         | 39,138         | 48,443         | 48,443         | 48,443         | 48,443         | 48,443         | 16,587         | -                    | 546,457          | 562,850                  | 16,393                  |
| <b>Benefits</b>                          |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 3101 STRS                                | 12,524        | 23,216        | 23,782         | 22,640         | 21,977         | 22,574         | 21,571         | 21,571         | 21,571         | 21,571         | 13,631         | 1,903          | -                    | 228,532          | 58,384                   | (170,148)               |
| 3202 PERS                                | 6,924         | 12,859        | 17,576         | 16,934         | 18,321         | 9,462          | 12,302         | 12,302         | 12,302         | 12,302         | 12,302         | 4,212          | -                    | 147,797          | 160,412                  | 12,615                  |
| 3301 OASDI                               | 1,670         | 3,108         | 4,302          | 4,163          | 4,253          | 2,786          | 2,845          | 2,845          | 2,845          | 2,845          | 2,845          | 974            | -                    | 35,481           | 27,900                   | (7,581)                 |
| 3311 Medicare                            | 1,285         | 2,435         | 2,753          | 2,625          | 2,640          | 2,265          | 2,303          | 2,303          | 2,303          | 2,303          | 1,699          | 371            | -                    | 25,285           | 10,813                   | (14,472)                |
| 3401 Health and Welfare                  | 8,288         | 4,960         | 7,435          | 6,697          | 12,787         | 7,199          | 9,917          | 9,917          | 9,917          | 9,917          | 9,917          | 9,917          | -                    | 106,866          | 115,360                  | 8,494                   |
| 3501 State Unemployment                  | 44            | 84            | 95             | 90             | 91             | 78             | 280            | 224            | 112            | 56             | 56             | 56             | -                    | 1,267            | 14,116                   | 12,849                  |
| 3601 Workers' Compensation               | -             | -             | -              | 1,166          | 1,166          | (2)            | 2,224          | 2,224          | 2,224          | 2,224          | 1,640          | 359            | -                    | 13,224           | 10,440                   | (2,784)                 |
| 3901 Other Benefits                      | -             | -             | -              | -              | (524)          | -              | -              | -              | -              | -              | -              | -              | -                    | (524)            | -                        | 524                     |
|                                          | 30,735        | 46,662        | 55,942         | 54,315         | 60,711         | 44,362         | 51,441         | 51,385         | 51,273         | 51,217         | 42,090         | 17,792         | -                    | 557,927          | 397,426                  | (160,501)               |
| <b>Books and Supplies</b>                |               |               |                |                |                |                |                |                |                |                |                |                |                      |                  |                          |                         |
| 4100 Textbooks and Core Curricula        | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                | 10,000                   | 10,000                  |
| 4200 Books and Other Materials           | 3,138         | -             | 6,724          | 22,065         | -              | -              | 527            | 527            | 527            | 527            | 527            | 527            | -                    | 35,090           | 3,090                    | (32,000)                |
| 4302 School Supplies                     | -             | 160           | 1,071          | 121            | 4,766          | 3,103          | 28             | 28             | 28             | 28             | 28             | 28             | -                    | 9,388            | 31,388                   | 22,000                  |
| 4305 Software                            | 1,650         | 1,939         | -              | -              | 3,889          | 258            | 512            | 512            | 512            | 512            | 512            | 512            | -                    | 10,811           | 10,811                   | -                       |
| 4310 Office Expense                      | 2,174         | 613           | 941            | 1,445          | 3,720          | 3,398          | 285            | 285            | 285            | 285            | 285            | 285            | -                    | 14,000           | 14,000                   | -                       |
| 4311 Business Meals                      | -             | 122           | -              | 40             | -              | -              | 98             | 98             | 98             | 98             | 98             | 98             | -                    | 750              | 750                      | -                       |
| 4312 School Fundraising                  | -             | -             | -              | -              | -              | -              | 469            | 469            | 469            | 469            | 469            | 469            | -                    | 2,812            | 2,812                    | 0                       |
| 4400 Noncapitalized Equipment            | -             | -             | -              | -              | 261            | 49             | 541            | 541            | 541            | 541            | 541            | 541            | -                    | 3,558            | 3,558                    | (0)                     |
| 4700 Food Services                       | -             | 2,736         | 6,178          | 13,291         | 10,023         | 6,750          | 8,707          | 8,707          | 8,707          | 8,707          | 8,707          | 8,707          | -                    | 91,222           | 91,222                   | -                       |
|                                          | 6,962         | 5,571         | 14,914         | 36,963         | 22,659         | 13,558         | 11,167         | 11,167         | 11,167         | 11,167         | 11,167         | 11,167         | -                    | 167,630          | 167,629                  | (0)                     |

# Blue Oak Charter School

## Monthly Cash Flow/Budget FY25-26

Revised 12/05/25

ADA = 182.00



|                                             | Jul-25           | Aug-25           | Sep-25           | Oct-25           | Nov-25           | Dec-25           | Jan-26         | Feb-26          | Mar-26          | Apr-26          | May-26         | Jun-26           | Year-End<br>Accruals | Annual<br>Budget | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|---------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|-----------------|-----------------|----------------|------------------|----------------------|------------------|--------------------------|-------------------------|
| <b>Subagreement Services</b>                |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| 5101 Nursing                                | -                | -                | 1,848            | 3,696            | 1,972            | 2,333            | 3,852          | 3,852           | 3,852           | 3,852           | 3,852          | 3,852            | -                    | 32,964           | 32,964                   | -                       |
| 5102 Special Education                      | -                | -                | 9,137            | 16,400           | 28,876           | 12,575           | 14,204         | 14,204          | 14,204          | 14,204          | 14,204         | 14,204           | -                    | 152,209          | 152,209                  | -                       |
| 5105 Security                               | 330              | -                | -                | 300              | -                | 330              | 111            | 111             | 111             | 111             | 111            | 111              | -                    | 1,627            | 1,627                    | -                       |
|                                             | 330              | -                | 10,985           | 20,396           | 30,848           | 15,238           | 18,167         | 18,167          | 18,167          | 18,167          | 18,167         | 18,167           | -                    | 186,800          | 186,800                  | -                       |
| <b>Operations and Housekeeping</b>          |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| 5201 Auto and Travel                        | -                | -                | 262              | 644              | -                | -                | 16             | 16              | 16              | 16              | 16             | 16               | -                    | 1,000            | 1,000                    | -                       |
| 5300 Dues & Memberships                     | 6,574            | 1,000            | -                | 736              | -                | 2,240            | 239            | 239             | 239             | 239             | 239            | 239              | -                    | 11,981           | 11,981                   | -                       |
| 5400 Insurance                              | 29,141           | 13,049           | 4,941            | 4,992            | 4,362            | 3,797            | (385)          | (385)           | (385)           | (385)           | (385)          | (385)            | -                    | 57,974           | 57,974                   | -                       |
| 5501 Utilities                              | -                | 12,700           | 1,065            | 31,732           | 6,169            | -                | 6,716          | 6,716           | 6,716           | 6,716           | 6,716          | 6,716            | -                    | 91,963           | 91,963                   | -                       |
| 5502 Janitorial Services                    | -                | -                | 2,371            | 920              | 920              | 920              | 783            | 783             | 783             | 783             | 783            | 783              | -                    | 9,831            | 9,831                    | -                       |
| 5900 Communications                         | 170              | 170              | 594              | 599              | 1,338            | 993              | 1,413          | 1,413           | 1,413           | 1,413           | 1,413          | 1,413            | -                    | 12,340           | 12,340                   | -                       |
| 5901 Postage and Shipping                   | -                | -                | -                | -                | 1,179            | 259              | 83             | 83              | 83              | 83              | 83             | 83               | -                    | 1,936            | 1,936                    | -                       |
|                                             | 35,885           | 26,919           | 9,233            | 39,622           | 13,967           | 8,210            | 8,865          | 8,865           | 8,865           | 8,865           | 8,865          | 8,865            | -                    | 187,025          | 187,025                  | -                       |
| <b>Facilities, Repairs and Other Leases</b> |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| 5601 Rent                                   | 55,670           | 55,670           | 55,670           | 55,670           | 55,670           | 55,670           | 43,330         | 35,000          | 35,000          | 35,000          | 35,000         | 35,000           | -                    | 552,350          | 265,514                  | (286,836)               |
| 5603 Equipment Leases                       | 756              | 1,090            | 1,019            | 1,066            | 1,311            | 1,439            | 863            | 863             | 863             | 863             | 863            | 863              | -                    | 11,861           | 11,861                   | -                       |
| 5610 Repairs and Maintenance                | -                | -                | 715              | 75               | 670              | 1,430            | 86             | 86              | 86              | 86              | 86             | 86               | -                    | 3,403            | 3,403                    | -                       |
|                                             | 56,426           | 56,760           | 57,404           | 56,811           | 57,651           | 58,539           | 44,279         | 35,949          | 35,949          | 35,949          | 35,949         | 35,949           | -                    | 567,614          | 280,778                  | (286,836)               |
| <b>Professional/Consulting Services</b>     |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| 5801 IT                                     | -                | 2,570            | -                | -                | 1,273            | -                | 2,092          | 2,092           | 2,092           | 2,092           | 2,092          | 2,092            | -                    | 16,396           | 16,396                   | -                       |
| 5802 Audit & Taxes                          | -                | -                | -                | -                | 7,350            | -                | 1,725          | 1,725           | 1,725           | 1,725           | 1,725          | 1,725            | -                    | 17,700           | 17,700                   | -                       |
| 5803 Legal                                  | -                | 922              | -                | -                | -                | 2,160            | 583            | 583             | 583             | 583             | 583            | 583              | -                    | 6,577            | 6,577                    | -                       |
| 5804 Professional Development               | 600              | 680              | (340)            | 60               | 2,301            | -                | 2,141          | 2,141           | 2,141           | 2,141           | 2,141          | 2,141            | -                    | 16,147           | 16,147                   | -                       |
| 5805 General Consulting                     | 500              | -                | 2,518            | 10,475           | 2,090            | 600              | 1,214          | 1,214           | 1,214           | 1,214           | 1,214          | 1,214            | -                    | 23,468           | 13,468                   | (10,000)                |
| 5806 Special Activities/Field Trips         | -                | -                | -                | 125              | 1,850            | 908              | 3,203          | 3,203           | 3,203           | 3,203           | 3,203          | 3,203            | -                    | 22,102           | 22,102                   | -                       |
| 5807 Bank Charges                           | 70               | 50               | 50               | 50               | 50               | 50               | 49             | 49              | 49              | 49              | 49             | 49               | -                    | 613              | 613                      | -                       |
| 5808 Printing                               | -                | -                | -                | -                | -                | -                | 7              | 7               | 7               | 7               | 7              | 7                | -                    | 39               | 39                       | -                       |
| 5809 Other taxes and fees                   | 424              | 3                | 169              | 413              | 227              | 10               | 827            | 827             | 827             | 827             | 827            | 827              | -                    | 6,211            | 6,211                    | -                       |
| 5810 Payroll Service Fee                    | 714              | 714              | 714              | 714              | -                | 714              | 696            | 696             | 696             | 696             | 696            | 696              | -                    | 7,748            | 7,748                    | -                       |
| 5811 Management Fee                         | 6,721            | 6,721            | 6,721            | 6,721            | 6,721            | 6,721            | 6,891          | 6,891           | 6,891           | 6,891           | 6,891          | 6,891            | -                    | 81,674           | 82,795                   | 1,121                   |
| 5812 District Oversight Fee                 | -                | -                | -                | -                | -                | 522              | 2,982          | 2,017           | 1,528           | 3,699           | 1,528          | 11,048           | -                    | 23,324           | 22,742                   | (582)                   |
| 5814 SPED Encroachment                      | 79               | 422              | 707              | 707              | -                | 707              | -              | -               | -               | -               | -              | -                | -                    | 2,622            | -                        | (2,622)                 |
| 5815 Public Relations/Recruitment           | -                | 280              | -                | 840              | -                | -                | 825            | 825             | 825             | 825             | 825            | 825              | -                    | 6,068            | 6,068                    | (0)                     |
|                                             | 9,108            | 12,361           | 10,538           | 20,105           | 21,862           | 12,392           | 23,236         | 22,270          | 21,782          | 23,953          | 21,782         | 31,302           | -                    | 230,690          | 218,606                  | (12,084)                |
| <b>Depreciation</b>                         |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
|                                             | -                | -                | -                | -                | -                | -                | -              | -               | -               | -               | -              | -                | -                    | -                | -                        | -                       |
| <b>Interest</b>                             |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
|                                             | -                | -                | -                | -                | -                | -                | -              | -               | -               | -               | -              | -                | -                    | -                | -                        | -                       |
| <b>Total Expenses</b>                       | <b>250,468</b>   | <b>321,891</b>   | <b>354,866</b>   | <b>416,255</b>   | <b>396,781</b>   | <b>314,464</b>   | <b>325,657</b> | <b>316,306</b>  | <b>315,705</b>  | <b>317,820</b>  | <b>262,331</b> | <b>150,423</b>   | -                    | <b>3,742,967</b> | <b>3,341,548</b>         | <b>(401,418)</b>        |
| <b>Monthly Surplus (Deficit)</b>            | <b>(156,527)</b> | <b>(243,173)</b> | <b>(216,112)</b> | <b>(277,733)</b> | <b>(102,317)</b> | <b>(41,580)</b>  | <b>270,610</b> | <b>(76,582)</b> | <b>(60,190)</b> | <b>106,163</b>  | <b>128,123</b> | <b>503,090</b>   | <b>98,638</b>        | <b>(67,589)</b>  | <b>192,652</b>           | <b>(260,241)</b>        |
| <b>Cash Flow Adjustments</b>                |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| Monthly Surplus (Deficit)                   | (156,527)        | (243,173)        | (216,112)        | (277,733)        | (102,317)        | (41,580)         | 270,610        | (76,582)        | (60,190)        | 106,163         | 128,123        | 503,090          | 98,638               | (67,589)         |                          |                         |
| Cash flows from operating activities        |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| Depreciation/Amortization                   | -                | -                | -                | -                | -                | -                | -              | -               | -               | -               | -              | -                | -                    | -                | -                        | -                       |
| Public Funding Receivables                  | 360,135          | (29,111)         | (120,370)        | (120,370)        | 323,274          | (120,370)        | -              | -               | -               | -               | -              | 252,731          | (98,638)             | 447,280          |                          |                         |
| Prepaid Expenses                            | (8,727)          | 10,707           | -                | (10,645)         | 53,164           | 334              | -              | -               | -               | -               | -              | 55,670           | -                    | 100,503          |                          |                         |
| Accounts Payable                            | (72,330)         | 15,490           | (11,590)         | 416              | (1,166)          | 2,271            | -              | -               | -               | -               | -              | (3,900)          | -                    | (70,809)         |                          |                         |
| Accrued Expenses                            | (57,259)         | 66,666           | 55,765           | 47,261           | 56,243           | 76,839           | (13,659)       | (13,659)        | (13,659)        | (13,659)        | (13,659)       | (354,727)        | -                    | (177,506)        |                          |                         |
| Deferred Revenue                            | -                | 162,221          | 51,996           | 404,646          | (378,957)        | (79,286)         | (127,069)      | 26,447          | 26,447          | (127,069)       | 26,447         | (641,351)        | -                    | (655,528)        |                          |                         |
| Cash flows from investing activities        |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| Purchases of Prop. And Equip.               | -                | -                | -                | -                | -                | -                | -              | -               | -               | -               | -              | -                | -                    | -                | -                        | -                       |
| Cash flows from financing activities        |                  |                  |                  |                  |                  |                  |                |                 |                 |                 |                |                  |                      |                  |                          |                         |
| Proceeds(Payments) on Debt                  | -                | -                | -                | -                | -                | -                | -              | -               | -               | -               | -              | -                | -                    | -                | -                        | -                       |
| <b>Total Change in Cash</b>                 | <b>65,291</b>    | <b>(17,199)</b>  | <b>(240,310)</b> | <b>43,575</b>    | <b>(49,759)</b>  | <b>(161,792)</b> | <b>129,881</b> | <b>(63,794)</b> | <b>(47,402)</b> | <b>(34,565)</b> | <b>140,911</b> | <b>(188,486)</b> |                      |                  |                          |                         |
| <b>Cash, Beginning of Month</b>             | <b>799,584</b>   | <b>864,875</b>   | <b>847,676</b>   | <b>607,366</b>   | <b>650,941</b>   | <b>601,182</b>   | <b>439,390</b> | <b>569,271</b>  | <b>505,477</b>  | <b>458,075</b>  | <b>423,510</b> | <b>564,421</b>   |                      |                  |                          |                         |
| <b>Cash, End of Month</b>                   | <b>864,875</b>   | <b>847,676</b>   | <b>607,366</b>   | <b>650,941</b>   | <b>601,182</b>   | <b>439,390</b>   | <b>569,271</b> | <b>505,477</b>  | <b>458,075</b>  | <b>423,510</b>  | <b>564,421</b> | <b>375,935</b>   |                      |                  |                          |                         |

## Blue Oak Charter School

### Statement of Financial Position

December 31, 2025

|                                         | Current Balance     | Beginning Year Balance | YTD Change          | YTD % Change |
|-----------------------------------------|---------------------|------------------------|---------------------|--------------|
| <b>Assets</b>                           |                     |                        |                     |              |
| <b>Current Assets</b>                   |                     |                        |                     |              |
| Cash & Cash Equivalents                 | \$ 439,391          | \$ 799,585             | \$ (360,194)        | -45%         |
| Accounts Receivable                     | 9,811               | 9,811                  | -                   | 0%           |
| Public Funding Receivables              | 424,310             | 717,498                | (293,188)           | -41%         |
| Prepaid Expenses                        | 12,817              | 57,650                 | (44,833)            | -78%         |
| <b>Total Current Assets</b>             | <b>886,329</b>      | <b>1,584,544</b>       | <b>(698,215)</b>    | <b>-44%</b>  |
| <b>Long-Term Assets</b>                 |                     |                        |                     |              |
| Deposits                                | 28,000              | 28,000                 | -                   | 0%           |
| Leased Asset                            | 2,457,669           | 2,457,670              | (1)                 | 0%           |
| <b>Total Long Term Assets</b>           | <b>2,485,669</b>    | <b>2,485,670</b>       | <b>(1)</b>          | <b>0%</b>    |
| <b>Total Assets</b>                     | <b>\$ 3,371,998</b> | <b>\$ 4,070,214</b>    | <b>\$ (698,216)</b> | <b>-17%</b>  |
| <b>Liabilities</b>                      |                     |                        |                     |              |
| <b>Current Liabilities</b>              |                     |                        |                     |              |
| Accounts Payable                        | \$ 5,421            | \$ 69,032              | \$ (63,611)         | -92%         |
| Accrued Liabilities                     | 561,029             | 318,813                | 242,216             | 76%          |
| Deferred Revenue                        | 732,581             | 571,961                | 160,620             | 28%          |
| Other Current Liabilities               | 543,241             | 543,240                | 1                   | 0%           |
| <b>Total Current Liabilities</b>        | <b>1,842,272</b>    | <b>1,503,046</b>       | <b>339,226</b>      | <b>23%</b>   |
| <b>Long-Term Liabilities</b>            |                     |                        |                     |              |
| Other Long-Term Liabilities             | 2,011,382           | 2,011,383              | (1)                 | 0%           |
| <b>Total Long-Term Liabilities</b>      | <b>2,011,382</b>    | <b>2,011,383</b>       | <b>(1)</b>          | <b>0%</b>    |
| <b>Total Liabilities</b>                | <b>3,853,654</b>    | <b>3,514,429</b>       | <b>339,225</b>      | <b>10%</b>   |
| <b>Total Net Assets</b>                 | <b>(481,656)</b>    | <b>555,785</b>         | <b>(1,037,441)</b>  | <b>-187%</b> |
| <b>Total Liabilities and Net Assets</b> | <b>\$ 3,371,998</b> | <b>\$ 4,070,214</b>    | <b>\$ (698,216)</b> | <b>-17%</b>  |

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended December 31, 2025

|                                                                                               | Month Ended<br>12/31/25 | YTD Ended<br>12/31/25 |
|-----------------------------------------------------------------------------------------------|-------------------------|-----------------------|
| <b>Cash Flows from Operating Activities</b>                                                   |                         |                       |
| Change in Net Assets                                                                          | \$ (41,580)             | \$ (1,037,441)        |
| Adjustments to reconcile change in net assets to net cash flows<br>from operating activities: |                         |                       |
| Decrease/(Increase) in Operating Assets:                                                      |                         |                       |
| Public Funding Receivables                                                                    | (120,370)               | 293,188               |
| Prepaid Expenses                                                                              | 334                     | 44,833                |
| (Decrease)/Increase in Operating Liabilities:                                                 |                         |                       |
| Accounts Payable                                                                              | 2,271                   | (63,611)              |
| Accrued Expenses                                                                              | 76,839                  | 242,217               |
| Deferred Revenue                                                                              | (79,286)                | 160,620               |
| <b>Total Cash Flows from Operating Activities</b>                                             | <b>(161,792)</b>        | <b>(360,194)</b>      |
| <br>                                                                                          |                         |                       |
| Change in Cash & Cash Equivalents                                                             | (161,792)               | (360,194)             |
| Cash & Cash Equivalents, Beginning of Period                                                  | 601,182                 | 799,585               |
| <br>                                                                                          |                         |                       |
| <b>Cash and Cash Equivalents, End of Period</b>                                               | <b>\$ 439,390</b>       | <b>\$ 439,391</b>     |

Blue Oak Charter School

Accounts Payable Aging

December 31, 2025

| Vendor Name                                | Invoice/Credit Number | Invoice Date | Date Due   | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total    |
|--------------------------------------------|-----------------------|--------------|------------|---------|-------------------------|--------------------------|--------------------------|--------------------------|----------|
| Certified/Fortress Security & Fire Systems | 29924                 | 1/1/2026     | 1/1/2026   | \$ -    | \$ 330                  | \$ -                     | \$ -                     |                          | \$ 330   |
| Comcast                                    | COMC120725-2009       | 12/7/2025    | 12/29/2025 | -       | 5                       | -                        | -                        |                          | \$ 5     |
| Kaufman Dolowich LLP                       | 656847                | 12/9/2025    | 12/29/2025 | -       | 1,782                   | -                        | -                        |                          | \$ 1,782 |
| Medical Air Services Association           | 2263075               | 12/16/2025   | 1/15/2026  | -       | 154                     | -                        | -                        |                          | \$ 154   |
| Voya Financial FBO CalSTRS Pension2        | VOYA042525            | 8/29/2025    | 8/29/2025  | -       | -                       | -                        | -                        | 3,150                    | \$ 3,150 |
|                                            |                       |              |            | -       | -                       | -                        | -                        | -                        | -        |
| Total Outstanding Invoices                 |                       |              |            | \$ -    | \$ 2,271                | \$ -                     | \$ -                     | \$ 3,150                 | \$ 5,421 |

**Blue Oak Charter School****Check Register**

For the period ended December 31, 2025

| Check Number | Vendor Name                             | Transaction Description                                    | Check Date | Check Amount |
|--------------|-----------------------------------------|------------------------------------------------------------|------------|--------------|
| 7407         | Santa Cruz/Monterey Bay KOA Holiday     | Santa Cruz/Monterey Bay KOA Holiday - 8th Grade Field Trip | 12/30/2025 | \$ 907.84    |
| 12956        | Advanced Document Concepts for Business | Copier Lease - 11/01/25 - 11/30/25                         | 12/10/2025 | 310.88       |
| 12957        | Advantage Therapy Services Inc          | SpEd Svcs - 11/21/25 - 11/10/25 & 10/27/25 - 11/07/25      | 12/10/2025 | 12,575.16    |
| 12958        | Charter Impact, LLC                     | Business Mgmt & Payroll Svcs - 12/25                       | 12/10/2025 | 3,990.00     |
| 12959        | Chico Country Day School                | Nursing Costs - 12/25                                      | 12/10/2025 | 1,848.10     |
| 12960        | Document Tracking Services              | DTS License - 01/15/26 - 01/15/27                          | 12/10/2025 | 382.00       |
| 12961        | Dynasty Brothers Sports                 | School Supplies                                            | 12/10/2025 | 1,120.00     |
| 12962        | Hunter Hamblin                          | Reimb. - Office Supplies - 11/21/25                        | 12/10/2025 | 56.72        |
| 12963        | Kaufman Dolowich LLP                    | Legal Svcs - 10/25                                         | 12/10/2025 | 378.00       |
| 12964        | Nourish Partners                        | Consulting Svcs - 12/25                                    | 12/10/2025 | 600.00       |
| 12965        | Philadelphia Insurance Companies        | Specialty & Training Ins - 11/25                           | 12/10/2025 | 3,506.55     |
| 12966        | Recology Butte Colusa Counties          | Janitorial Svcs - 11/01/25 - 11/30/25                      | 12/10/2025 | 919.85       |
| 12967        | Squyres Fire Protection                 | Repair & Maintenance Svcs                                  | 12/10/2025 | 1,430.00     |
| 12968        | Sysco Food Services of Sacramento       | Food Svcs                                                  | 12/10/2025 | 2,986.53     |
| 12969        | Anthem Blue Cross                       | Health Ins - 01/01/26 - 02/01/26                           | 12/17/2025 | 12,816.63    |
| 12970        | Cornell Distributing                    | Food Svcs - 11/25                                          | 12/17/2025 | 952.79       |
| 12971        | Sysco Food Services of Sacramento       | Food Svcs                                                  | 12/17/2025 | 2,810.99     |
| 12972        | Tahoe Pure Water Co                     | Office Water                                               | 12/17/2025 | 29.00        |
| E120125-01   | T-Mobile                                | Communication Svcs - 11/10/25 - 12/09/25                   | 12/1/2025  | 56.39        |
| E120125-01   | Macquarie Equipment Capital Inc.        | Copier Lease                                               | 12/1/2025  | 264.39       |
| E120325-01   | CalPERS                                 | PERS 10/25                                                 | 12/3/2025  | 200.00       |
| E120325-02   | CalPERS                                 | PERS 10/25                                                 | 12/3/2025  | 22,927.27    |
| E120425-01   | Inova                                   | Payroll Taxes 11/25/25                                     | 12/4/2025  | 72.20        |
| E120525-01   | Inova                                   | Payroll Taxes 12/05/25                                     | 12/5/2025  | 43.63        |
| E120825-01   | American Express                        | CC Pmt 12/25                                               | 12/8/2025  | 5,165.87     |
| E120925-01   | Inova                                   | Payroll Taxes 12/10/25                                     | 12/9/2025  | 4,138.68     |
| E121225-01   | Inova                                   | Payroll Taxes 12/12/25                                     | 12/12/2025 | 740.70       |
| E121525-01   | Macquarie Equipment Capital Inc.        | Copier Lease                                               | 12/15/2025 | 327.75       |
| E121725-01   | Benefit Resource, Inc                   | Benefit Resource                                           | 12/17/2025 | 112.00       |
| E122225-01   | Sun Life Canada                         | Disability Ins 01/26                                       | 12/22/2025 | 136.93       |
| E122325-02   | Inova                                   | Payroll Taxes 12/24/25                                     | 12/23/2025 | 25,953.91    |
| E122625-01   | Benefit Resource, Inc                   | Benefit Resource                                           | 12/26/2025 | 505.83       |
| E122625-02   | Macquarie Equipment Capital Inc.        | Copier Lease                                               | 12/26/2025 | 163.88       |
| E123125-01   | Golden Valley Bank                      | Bank Fee - Positive Pay Charge                             | 12/31/2025 | 50.00        |

Total Disbursements Issued in December **\$ 108,480.47**