



# BOARD FINANCIALS

## BLUE OAK CHARTER SCHOOL

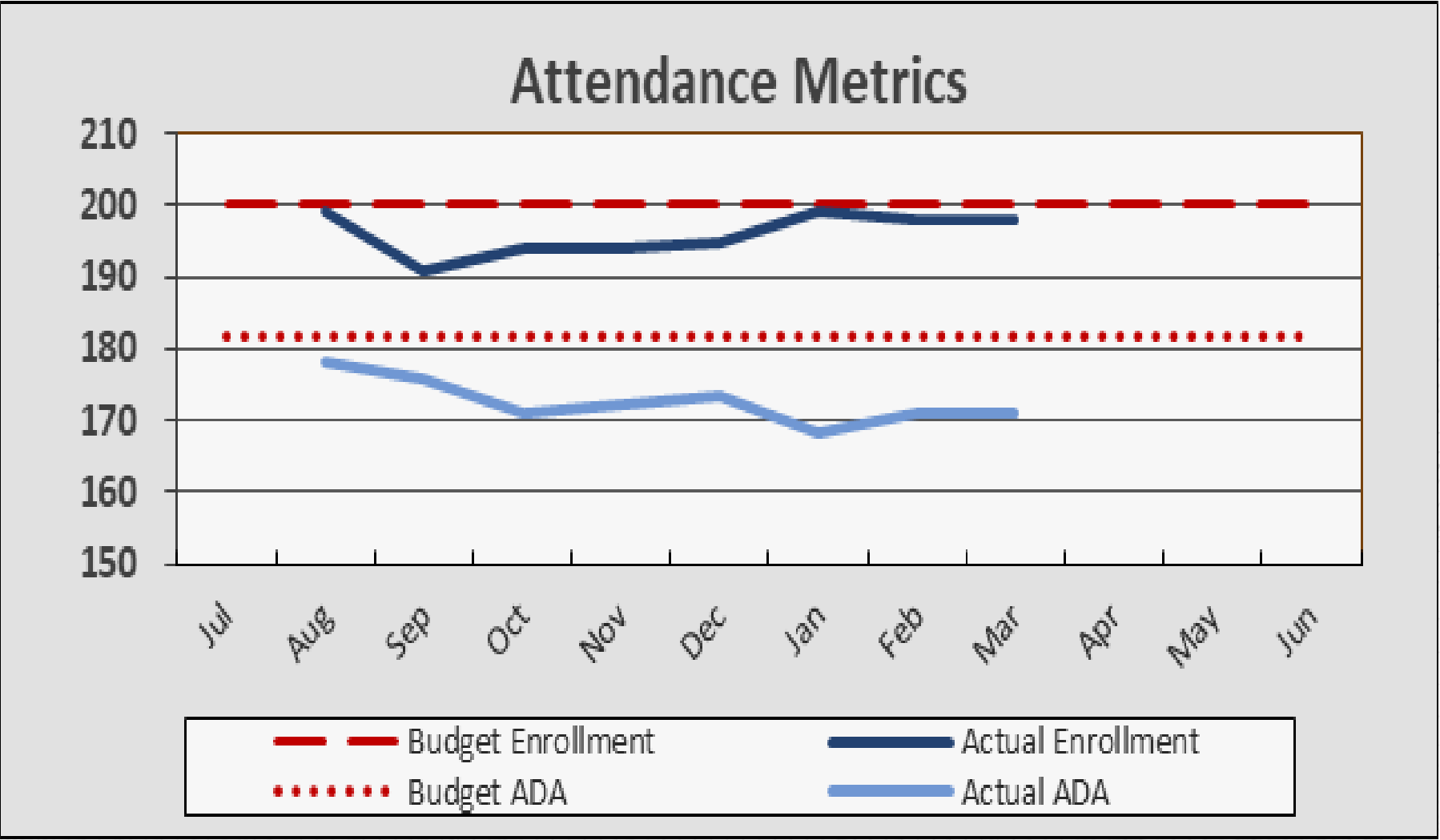
Monthly Finance Update Thru March 31, 2026

# HIGHLIGHTS

- Revenues are Forecasted to be 3.60M at year end.
- Expenses are projected to be 3.70M at year end.
- Forecast loss of \$101K.
- Year-end Fund Balance is Projected to be \$482K.
- Enrollment forecast 196, ADA forecast 175.
- Cash as of March 31<sup>st</sup> is \$451K, representing 45 days cash on hand.
- Compliance and Reporting: 990 Approval by May 15, 2026

# ATTENDANCE

| Enrollment & Per Pupil Data |               |                 |               |
|-----------------------------|---------------|-----------------|---------------|
|                             | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 196           | 196             | 200           |
| ADA                         | 173           | 175             | 182           |
| Attendance Rate             | 88.1%         | 89.4%           | 90.9%         |
| Unduplicated %              | 62.2%         | 62.2%           | 62.4%         |
| Revenue per ADA             |               | \$20,516        | \$19,440      |
| Expenses per ADA            |               | \$21,093        | \$18,380      |



Enrollment forecast of 196 is slightly below budget.  
ADA forecast of 175 and attendance rate of 89.4% is below budget.  
Unduplicated Pupil % is slightly below budget.

# REVENUE

- Forecast includes \$266K one-time funding (LREBG, AMIMBG).
- Additional new grants for LREBG and SSPDBG available through FY28 and FY29, forecast additional \$31K annually.
- Forecast for state aid revised to reflect lower ADA revenue (\$81K).

Revenue

State Aid-Rev Limit

Federal Revenue

Other State Revenue

Other Local Revenue

**Total Revenue**

| Year-to-Date        |                     |                  |
|---------------------|---------------------|------------------|
| Actual              | Budget              | Fav/(Unf)        |
| \$ 1,419,339        | \$ 981,416          | \$ 437,923       |
| 54,340              | 103,041             | (48,701)         |
| 301,415             | 593,646             | (292,231)        |
| 13,734              | 21,232              | (7,499)          |
| <u>\$ 1,788,828</u> | <u>\$ 1,699,336</u> | <u>\$ 89,492</u> |

| Annual/Full Year    |                     |                  |
|---------------------|---------------------|------------------|
| Forecast            | Budget              | Fav/(Unf)        |
| \$ 2,256,998        | \$ 2,338,060        | \$ (81,062)      |
| 187,990             | 161,799             | 26,190           |
| 1,125,249           | 995,602             | 129,646          |
| 25,000              | 38,740              | (13,740)         |
| <u>\$ 3,595,236</u> | <u>\$ 3,534,201</u> | <u>\$ 61,035</u> |

# EXPENSES

- Forecast annual expenses revised downward (\$78K).

**Expenses**

Certificated Salaries  
Classified Salaries  
Benefits  
Books and Supplies  
Subagreement Services  
Operations  
Facilities  
Professional Services  
Depreciation  
Interest

**Total Expenses**

| Year-to-Date        |                     |                     |
|---------------------|---------------------|---------------------|
| Actual              | Budget              | Fav/(Unf)           |
| \$ 1,123,989        | \$ 1,109,428        | \$ (14,561)         |
| 430,099             | 428,126             | (1,973)             |
| 434,223             | 305,918             | (128,305)           |
| 137,432             | 116,652             | (20,780)            |
| 129,856             | 133,255             | 3,399               |
| 178,426             | 145,552             | (32,874)            |
| 363,243             | 210,345             | (152,898)           |
| 139,393             | 138,819             | (575)               |
| -                   | -                   | -                   |
| -                   | -                   | -                   |
| <u>\$ 2,936,662</u> | <u>\$ 2,588,094</u> | <u>\$ (348,568)</u> |

| Annual/Full Year    |                     |                     |
|---------------------|---------------------|---------------------|
| Forecast            | Budget              | Fav/(Unf)           |
| \$ 1,330,510        | \$ 1,340,433        | \$ 9,924            |
| 543,572             | 562,850             | 19,278              |
| 544,495             | 397,426             | (147,069)           |
| 178,568             | 167,629             | (10,938)            |
| 175,431             | 186,800             | 11,370              |
| 207,467             | 187,025             | (20,442)            |
| 473,661             | 280,778             | (192,883)           |
| 242,551             | 218,606             | (23,945)            |
| -                   | -                   | -                   |
| -                   | -                   | -                   |
| <u>\$ 3,696,254</u> | <u>\$ 3,341,548</u> | <u>\$ (354,705)</u> |

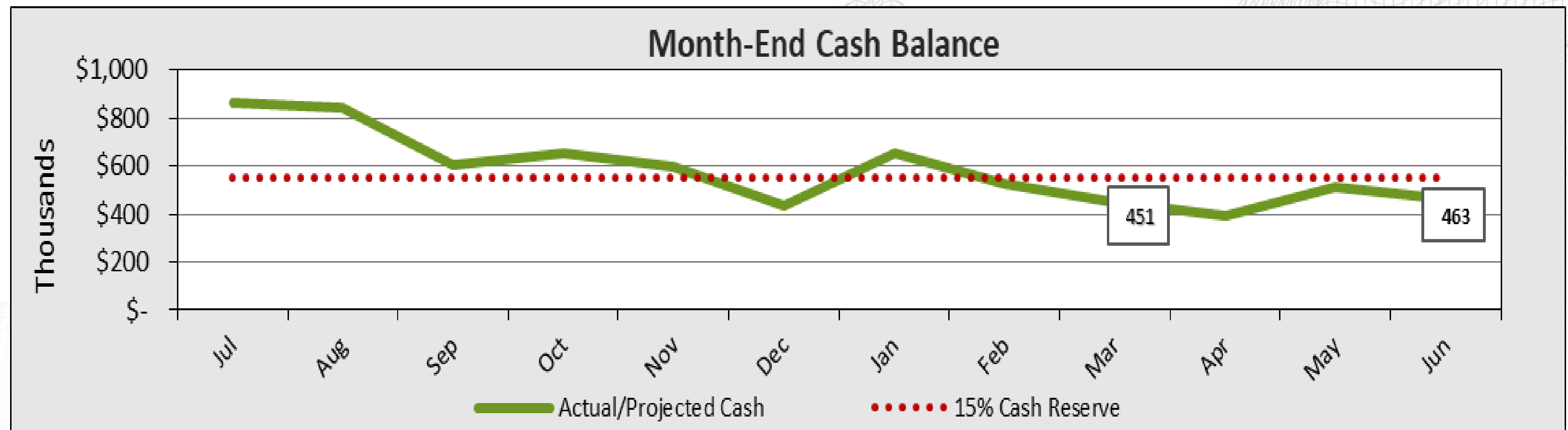
# FUND BALANCE

- The End of Year Deficit is forecasted to be **\$101k**
- The Fund Balance increased by **\$50k** from prior forecast
- Fund Balance is **13%** of Annual Expenses
- The Year End Fund Balance is Projected to be **\$481,562**

|                           | Year-to-Date        |                     |              | Annual/Full Year  |                   |              |
|---------------------------|---------------------|---------------------|--------------|-------------------|-------------------|--------------|
|                           | Actual              | Budget              | Fav/(Unf)    | Forecast          | Budget            | Fav/(Unf)    |
| Total Surplus(Deficit)    | \$ (1,147,834)      | \$ (888,758)        | \$ (259,076) | \$ (101,018)      | \$ 192,653        | \$ (293,670) |
| Beginning Fund Balance    | <u>582,580</u>      | <u>582,580</u>      |              | <u>582,580</u>    | <u>582,580</u>    |              |
| Ending Fund Balance       | <u>\$ (565,254)</u> | <u>\$ (306,178)</u> |              | <u>\$ 481,562</u> | <u>\$ 775,233</u> |              |
| As a % of Annual Expenses | -15.3%              | -9.2%               |              | 13.0%             | 23.2%             |              |

# CASH BALANCE

- The Year End Cash Balance is forecasted to be **\$463K** or 46 days cash on hand
- The March Cash Balance was **\$451K**



# Compliance Deadlines (next 60 days)

| Area    | Due Date                             | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Completed By                         | Board Must Approve | Signature Required | Additional Information                                                                                                                                                                                                    |
|---------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.                                                                                                                                                                                                                       | Blue Oak with Charter Impact support | Yes                | No                 | <a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&amp;lawCode=EDC</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.                         | Blue Oak                             | Yes                | Yes                | <a href="https://www.fppc.ca.gov/Form700.html">https://www.fppc.ca.gov/Form700.html</a>                                                                                                                                   |
| FINANCE | Apr-15                               | <b>Special Education Federal Expenditure Report #2 due to SELPA</b> - Interim financial reporting for actuals through March 31 are due to SELPA.                                                                                                                                                                                                                                                                                                                                                                                                                                       | Charter Impact                       | No                 | No                 |                                                                                                                                                                                                                           |
| FINANCE | Apr-30                               | <b>Federal Cash Management - Period 4</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV 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/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>                                                                                                                                           |
| FINANCE | Apr-30                               | <b>Special Education ADA/Enrollment Report #3 due to SELPA</b> - Report are due to El Dorado Charter SELPA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Charter Impact                       | No                 | No                 | <a href="https://charterselpa.org/Partner-Services/Business-Services/">https://charterselpa.org/Partner-Services/Business-Services/</a>                                                                                   |
| FINANCE | May-15                               | <b>Extended Due Date - Form 990</b> - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.                                                                                                                                                                                                                                                                                                                                                                               | Blue Oak/Audit firm                  | Yes                | No                 | <a href="http://www.publiccounsel.org/useful_materials?id=0025">http://www.publiccounsel.org/useful_materials?id=0025</a>                                                                                                 |

# Appendices

- Monthly Cash Flow / Annual Forecast with Actual to Budget
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Accounts Payable Aging
- Monthly Check Register

# Blue Oak Charter School

## Monthly Cash Flow/Budget FY25-26

Revised 04/08/26

ADA = 175.24



|                                          | 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>         |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  | <b>ADA = 181.80</b>      |                         |
| 8011 LCFF State Aid                      | 66,872        | 66,872        | 120,370        | 120,370        | 120,370        | 120,370        | 120,370        | 96,982        | 96,982         | 96,982         | 96,982         | 96,982         | -                    | 1,220,506        | 1,350,063                | (129,557)               |
| 8012 Education Protection Account        | -             | -             | -              | -              | -              | -              | 123,625        | -             | -              | 215,023        | -              | 112,883        | -                    | 451,531          | 366,166                  | 85,365                  |
| 8019 State Aid - Prior Year              | -             | -             | 107            | -              | -              | -              | (27,318)       | -             | (14,185)       | -              | -              | -              | -                    | (41,396)         | -                        | (41,396)                |
| 8096 In Lieu of Property Taxes           | -             | -             | -              | -              | 171,423        | 103,872        | 52,197         | -             | 80,059         | 49,811         | 49,811         | 49,811         | 69,374               | 626,357          | 621,831                  | 4,526                   |
|                                          | 66,872        | 66,872        | 120,477        | 120,370        | 291,793        | 224,242        | 268,874        | 96,982        | 162,856        | 361,817        | 146,793        | 259,676        | 69,374               | 2,256,998        | 2,338,060                | (81,062)                |
| <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          | 50,317         | -                    | 77,472           | 77,472                   | -                       |
| 8290 Title I, Part A - Basic Low Income  | -             | -             | -              | -              | -              | -              | 35,962         | -             | -              | -              | -              | -              | 21,137               | 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          | -              | 7,500          | -                    | 10,000           | 10,000                   | -                       |
| 8299 Prior Year Federal Revenue          | -             | -             | -              | -              | -              | -              | 4,136          | -             | -              | -              | -              | -              | -                    | 4,136            | -                        | 4,136                   |
|                                          | -             | -             | -              | -              | -              | 14,242         | 40,098         | -             | -              | 8,956          | 6,456          | 57,817         | 60,420               | 187,990          | 161,799                  | 26,191                  |
| <b>Other State Revenue</b>               |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| 8311 State Special Education             | 9,507         | 9,851         | 17,731         | 17,731         | -              | 17,731         | 35,462         | -             | 35,462         | 15,830         | 15,830         | 15,830         | (3,803)              | 187,161          | 158,093                  | 29,067                  |
| 8520 Child Nutrition                     | -             | -             | -              | -              | -              | 12,827         | 19,072         | -             | -              | 5,854          | 5,854          | 26,642         | -                    | 70,249           | 70,249                   | -                       |
| 8545 School Facilities (SB740)           | -             | -             | -              | -              | -              | -              | 83,505         | -             | -              | -              | 46,050         | -              | 54,645               | 184,200          | 199,136                  | (14,935)                |
| 8550 Mandated Cost                       | -             | -             | -              | -              | -              | -              | 4,065          | -             | -              | -              | -              | -              | -                    | 4,065            | 3,775                    | 290                     |
| 8560 State Lottery                       | -             | -             | -              | -              | -              | -              | -              | -             | -              | 13,522         | -              | -              | 34,319               | 47,841           | 49,631                   | (1,791)                 |
| 8598 Prior Year Revenue                  | 2             | -             | -              | -              | -              | -              | 853            | -             | -              | -              | -              | -              | -                    | 855              | -                        | 855                     |
| 8599 Other State Revenue                 | 17,500        | -             | -              | -              | -              | -              | 18,996         | -             | 1,121          | 1,513          | 155,029        | 436,719        | -                    | 630,879          | 514,719                  | 116,160                 |
|                                          | 27,009        | 9,851         | 17,731         | 17,731         | -              | 30,558         | 161,953        | -             | 36,583         | 36,719         | 222,763        | 479,191        | 85,161               | 1,125,249        | 995,602                  | 129,646                 |
| <b>Other Local Revenue</b>               |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| 8699 School Fundraising                  | 60            | 1,995         | 547            | 421            | 2,671          | 3,842          | 1,021          | 2,092         | 1,084          | 3,755          | 3,755          | 3,755          | -                    | 25,000           | 38,740                   | (13,740)                |
|                                          | 60            | 1,995         | 547            | 421            | 2,671          | 3,842          | 1,021          | 2,092         | 1,084          | 3,755          | 3,755          | 3,755          | -                    | 25,000           | 38,740                   | (13,740)                |
| <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>471,946</b> | <b>99,074</b> | <b>200,524</b> | <b>411,247</b> | <b>379,768</b> | <b>800,440</b> | <b>214,955</b>       | <b>3,595,236</b> | <b>3,534,200</b>         | <b>61,036</b>           |
| <b>Expenses</b>                          |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| <b>Certificated Salaries</b>             |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| 1100 Teachers' Salaries                  | 70,232        | 109,936       | 114,675        | 108,393        | 101,230        | 103,983        | 106,787        | 109,857       | 100,404        | 103,584        | 59,393         | -              | -                    | 1,088,474        | 1,045,110                | (43,364)                |
| 1170 Teachers' Substitute Hours          | 803           | 2,900         | 3,700          | 4,200          | 5,438          | 4,423          | 5,152          | 8,300         | 6,613          | -              | -              | -              | -                    | 41,528           | 31,950                   | (9,578)                 |
| 1175 Teachers' Extra Duty/Stipends       | 200           | 200           | -              | -              | -              | 200            | 1,300          | 200           | 2,940          | -              | -              | -              | -                    | 5,040            | 6,750                    | 1,710                   |
| 1200 Pupil Support Salaries              | 2,203         | 6,062         | 8,431          | 8,046          | 8,960          | 3,724          | 5,339          | 7,048         | 5,543          | 5,881          | 5,881          | -              | -                    | 67,119           | 54,414                   | (12,705)                |
| 1300 Administrators' Salaries            | 10,698        | 10,698        | 10,698         | 10,698         | 10,698         | 10,698         | 10,698         | 10,842        | 10,842         | 10,594         | 10,594         | 10,594         | -                    | 128,349          | 142,210                  | 13,861                  |
| 1900 Other Certificated Salaries         | -             | -             | -              | -              | -              | -              | -              | -             | -              | -              | -              | -              | -                    | -                | 60,000                   | 60,000                  |
|                                          | 84,135        | 129,796       | 137,504        | 131,337        | 126,326        | 123,027        | 129,275        | 136,247       | 126,341        | 120,059        | 75,868         | 10,594         | -                    | 1,330,510        | 1,340,433                | 9,924                   |
| <b>Classified Salaries</b>               |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| 2100 Instructional Salaries              | 798           | 10,584        | 17,813         | 17,566         | 20,399         | 11,944         | 12,996         | 17,469        | 13,367         | 15,423         | 15,423         | -              | -                    | 153,783          | 119,765                  | (34,019)                |
| 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         | 3,427          | 6,187          | 6,187          | 6,187          | -                    | 71,488           | 69,307                   | (2,181)                 |
| 2400 Clerical and Office Staff Salaries  | 18,205        | 17,089        | 18,989         | 18,270         | 20,569         | 13,775         | 17,062         | 20,049        | 10,361         | 13,817         | 13,817         | 10,399         | -                    | 192,401          | 170,383                  | (22,018)                |
| 2900 Other Classified Salaries           | 1,696         | 9,867         | 15,356         | 14,681         | 15,603         | 7,233          | 9,968          | 14,916        | 10,454         | 13,015         | 13,015         | -              | -                    | 125,805          | 203,395                  | 77,591                  |
|                                          | 26,887        | 43,822        | 58,345         | 56,705         | 62,758         | 39,138         | 46,213         | 58,622        | 37,609         | 48,443         | 48,443         | 16,587         | -                    | 543,572          | 562,850                  | 19,278                  |
| <b>Benefits</b>                          |               |               |                |                |                |                |                |               |                |                |                |                |                      |                  |                          |                         |
| 3101 STRS                                | 12,524        | 23,216        | 23,782         | 22,640         | 21,977         | 22,574         | 22,932         | 23,295        | 22,631         | 21,057         | 13,307         | 1,858          | -                    | 231,793          | 58,384                   | (173,409)               |
| 3202 PERS                                | 6,924         | 12,859        | 17,576         | 16,934         | 18,321         | 9,462          | 12,241         | 16,544        | 10,601         | 12,367         | 12,367         | 4,234          | -                    | 150,431          | 160,412                  | 9,982                   |
| 3301 OASDI                               | 1,670         | 3,108         | 4,302          | 4,163          | 4,253          | 2,786          | 3,318          | 4,361         | 2,649          | 2,860          | 2,860          | 979            | -                    | 37,310           | 27,900                   | (9,410)                 |
| 3311 Medicare                            | 1,285         | 2,435         | 2,753          | 2,625          | 2,640          | 2,265          | 2,407          | 2,692         | 2,236          | 2,268          | 1,673          | 366            | -                    | 25,643           | 10,813                   | (14,830)                |
| 3401 Health and Welfare                  | 8,288         | 4,960         | 7,435          | 6,697          | 12,787         | 7,199          | 5,812          | 4,562         | 4,960          | 9,917          | 9,917          | 9,917          | -                    | 92,450           | 115,360                  | 22,910                  |
| 3501 State Unemployment                  | 44            | 84            | 95             | 90             | 91             | 78             | 83             | 93            | 77             | 56             | 56             | 56             | -                    | 904              | 14,116                   | 13,213                  |
| 3601 Workers' Compensation               | -             | -             | -              | 1,166          | 1,166          | (2)            | -              | -             | -              | 2,189          | 1,615          | 353            | -                    | 6,488            | 10,440                   | 3,952                   |
| 3901 Other Benefits                      | -             | -             | -              | -              | (524)          | -              | -              | -             | -              | -              | -              | -              | -                    | (524)            | -                        | 524                     |
|                                          | 30,735        | 46,662        | 55,942         | 54,315         | 60,711         | 44,362         | 46,794         | 51,548        | 43,153         | 50,714         | 41,795         | 17,763         | -                    | 544,495          | 397,426                  | (147,069)               |
| <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         | -              | -              | -              | 90            | -              | 1,024          | 1,024          | 1,024          | -                    | 35,090           | 3,090                    | (32,000)                |
| 4302 School Supplies                     | -             | 160           | 1,071          | 121            | 4,766          | 3,103          | 333            | 826           | 92             | 306            | 306            | 306            | -                    | 11,388           | 31,388                   | 20,000                  |
| 4305 Software                            | 1,650         | 1,939         | -              | -              | 3,889          | 258            | -              | 3,240         | -              | 1,611          | 1,611          | 1,611          | -                    | 15,811           | 10,811                   | (5,000)                 |
| 4310 Office Expense                      | 2,174         | 613           | 941            | 1,445          | 3,720          | 3,398          | 3,126          | 611           | 350            | 1,207          | 1,207          | 1,207          | -                    | 20,000           | 14,000                   | (6,000)                 |
| 4311 Business Meals                      | -             | 122           | -              | 40             | -              | -              | 812            | 148           | 73             | 101            | 101            | 101            | -                    | 1,500            | 750                      | (750)                   |
| 4312 School Fundraising                  | -             | -             | -              | -              | -              | -              | -              | -             | -              | -              | -              | -              | -                    | -                | 2,812                    | 2,812                   |
| 4400 Noncapitalized Equipment            | -             | -             | -              | -              | 261            | 49             | -              | -             | -              | 1,083          | 1,083          | 1,083          | -                    | 3,558            | 3,558                    | (0)                     |
| 4700 Food Services                       | -             | 2,736         | 6,178          | 13,291         | 10,023         | 6,750          | 10,313         | 9,044         | 7,749          | 8,379          | 8,379          | 8,379          | -                    | 91,222           | 91,222                   | -                       |
|                                          | 6,962         | 5,571         | 14,914         | 36,963         | 22,659         | 13,558         | 14,583         | 13,958        | 8,265          | 13,712         | 13,712         | 13,712         | -                    | 178,568          | 167,629                  | (10,938)                |

# Blue Oak Charter School

## Monthly Cash Flow/Budget FY25-26

Revised 04/08/26

ADA = 175.24



### Subagreement Services

|      |                   |
|------|-------------------|
| 5101 | Nursing           |
| 5102 | Special Education |
| 5105 | Security          |

### Operations and Housekeeping

|      |                      |
|------|----------------------|
| 5201 | Auto and Travel      |
| 5300 | Dues & Memberships   |
| 5400 | Insurance            |
| 5501 | Utilities            |
| 5502 | Janitorial Services  |
| 5900 | Communications       |
| 5901 | Postage and Shipping |

### Facilities, Repairs and Other Leases

|      |                         |
|------|-------------------------|
| 5601 | Rent                    |
| 5603 | Equipment Leases        |
| 5610 | Repairs and Maintenance |

### Professional/Consulting Services

|      |                                |
|------|--------------------------------|
| 5801 | IT                             |
| 5802 | Audit & Taxes                  |
| 5803 | Legal                          |
| 5804 | Professional Development       |
| 5805 | General Consulting             |
| 5806 | Special Activities/Field Trips |
| 5807 | Bank Charges                   |
| 5808 | Printing                       |
| 5809 | Other taxes and fees           |
| 5810 | Payroll Service Fee            |
| 5811 | Management Fee                 |
| 5812 | District Oversight Fee         |
| 5814 | SPED Encroachment              |
| 5815 | Public Relations/Recruitment   |

### Depreciation

### Interest

### Total Expenses

### Monthly Surplus (Deficit)

### Cash Flow Adjustments

#### Monthly Surplus (Deficit)

#### Cash flows from operating activities

|                               |          |          |           |           |           |           |          |             |          |           |           |           |
|-------------------------------|----------|----------|-----------|-----------|-----------|-----------|----------|-------------|----------|-----------|-----------|-----------|
| Depreciation/Amortization     | -        | -        | -         | -         | -         | -         | -        | (1,415,827) | -        | -         | -         | -         |
| Public Funding Receivables    | 360,135  | (29,111) | (120,370) | (120,370) | 323,274   | (120,370) | 120,370  | (96,982)    | 121,402  | -         | 252,731   | (214,955) |
| Grants and Contributions Rec. | -        | -        | -         | -         | -         | -         | -        | -           | 3,081    | -         | -         | -         |
| Prepaid Expenses              | (8,727)  | 10,707   | -         | (10,645)  | 53,164    | 334       | (511)    | (1,277)     | (20,395) | -         | 55,670    | -         |
| Other Assets                  | -        | -        | -         | -         | -         | -         | -        | -           | 28,000   | -         | -         | -         |
| Accounts Payable              | (72,330) | 15,490   | (11,590)  | 416       | (1,166)   | 2,271     | (5,421)  | -           | -        | -         | (3,900)   | -         |
| Accrued Expenses              | (57,259) | 66,666   | 55,765    | 47,261    | 56,243    | 76,839    | (50,110) | 33,865      | (87,998) | (13,659)  | (354,727) | -         |
| Other Liabilities             | -        | -        | -         | -         | -         | -         | -        | (2,554,623) | -        | -         | -         | -         |
| Deferred Revenue              | -        | 162,221  | 51,996    | 404,646   | (378,957) | (79,286)  | 52,894   | 174,653     | (52,520) | (127,069) | 26,447    | (641,351) |

#### Cash flows from investing activities

#### Purchases of Prop. And Equip.

#### Cash flows from financing activities

#### Proceeds(Payments) on Debt

### Total Change in Cash

### Cash, Beginning of Month

### Cash, End of Month

|                                             | 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 Accruals | Annual Budget | Original Budget Total | Favorable / (Unfav.) |
|---------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-------------|-----------|----------|-----------|-------------------|---------------|-----------------------|----------------------|
| <b>Subagreement Services</b>                |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| 5101 Nursing                                | -         | -         | 1,848     | 3,696     | 1,972     | 2,333     | 1,848    | 1,848     | 2,049       | 2,000     | 2,000    | 2,000     | -                 | 21,595        | 32,964                | 11,370               |
| 5102 Special Education                      | -         | -         | 9,137     | 16,400    | 28,876    | 12,575    | 26,234   | 8,322     | 11,757      | 12,969    | 12,969   | 12,969    | -                 | 152,209       | 152,209               | -                    |
| 5105 Security                               | 330       | -         | -         | 300       | -         | 330       | -        | -         | -           | 222       | 222      | 222       | -                 | 1,627         | 1,627                 | -                    |
|                                             | 330       | -         | 10,985    | 20,396    | 30,848    | 15,238    | 28,082   | 10,170    | 13,807      | 15,192    | 15,192   | 15,192    | -                 | 175,431       | 186,800               | 11,370               |
| <b>Operations and Housekeeping</b>          |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| 5201 Auto and Travel                        | -         | -         | 262       | 644       | -         | -         | 389      | 1,061     | 282         | 454       | 454      | 454       | -                 | 4,000         | 1,000                 | (3,000)              |
| 5300 Dues & Memberships                     | 6,574     | 1,000     | -         | 736       | -         | 2,240     | -        | 69        | 1,400       | 321       | 321      | 321       | -                 | 12,981        | 11,981                | (1,000)              |
| 5400 Insurance                              | 29,141    | 13,049    | 4,941     | 4,992     | 4,362     | 3,797     | 6,279    | 6,443     | 3,507       | 3,821     | 3,821    | 3,821     | -                 | 87,974        | 57,974                | (30,000)             |
| 5501 Utilities                              | -         | 12,700    | 1,065     | 31,732    | 6,169     | -         | 12,499   | 6,137     | 741         | 3,640     | 3,640    | 3,640     | -                 | 81,963        | 91,963                | 10,000               |
| 5502 Janitorial Services                    | -         | -         | 2,371     | 920       | 920       | 920       | 920      | 920       | 2,544       | 920       | 920      | 920       | -                 | 12,273        | 9,831                 | (2,442)              |
| 5900 Communications                         | 170       | 170       | 594       | 599       | 1,338     | 993       | 610      | 561       | 231         | 358       | 358      | 358       | -                 | 6,340         | 12,340                | 6,000                |
| 5901 Postage and Shipping                   | -         | -         | -         | -         | 1,179     | 259       | -        | -         | -           | 166       | 166      | 166       | -                 | 1,936         | 1,936                 | -                    |
|                                             | 35,885    | 26,919    | 9,233     | 39,622    | 13,967    | 8,210     | 20,696   | 15,191    | 8,703       | 9,680     | 9,680    | 9,680     | -                 | 207,467       | 187,025               | (20,442)             |
| <b>Facilities, Repairs and Other Leases</b> |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| 5601 Rent                                   | 55,670    | 55,670    | 55,670    | 55,670    | 55,670    | 55,670    | 70,000   | 35,000    | (89,623)    | 35,000    | 35,000   | 35,000    | -                 | 454,397       | 265,514               | (188,883)            |
| 5603 Equipment Leases                       | 756       | 1,090     | 1,019     | 1,066     | 1,311     | 1,439     | 1,089    | 1,913     | 944         | 1,411     | 1,411    | 1,411     | -                 | 14,861        | 11,861                | (3,000)              |
| 5610 Repairs and Maintenance                | -         | -         | 715       | 75        | 670       | 1,430     | -        | -         | 330         | 394       | 394      | 394       | -                 | 4,403         | 3,403                 | (1,000)              |
|                                             | 56,426    | 56,760    | 57,404    | 56,811    | 57,651    | 58,539    | 71,089   | 36,913    | (88,350)    | 36,806    | 36,806   | 36,806    | -                 | 473,661       | 280,778               | (192,883)            |
| <b>Professional/Consulting Services</b>     |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| 5801 IT                                     | -         | 2,570     | -         | -         | 1,273     | -         | -        | 352       | -           | 1,935     | 1,935    | 1,935     | -                 | 10,000        | 16,396                | 6,396                |
| 5802 Audit & Taxes                          | -         | -         | -         | -         | 7,350     | -         | -        | -         | -           | 3,450     | 3,450    | 3,450     | -                 | 17,700        | 17,700                | -                    |
| 5803 Legal                                  | -         | 922       | -         | -         | -         | 2,160     | -        | 3,529     | 1,011       | 1,626     | 1,626    | 1,626     | -                 | 12,500        | 6,577                 | (5,923)              |
| 5804 Professional Development               | 600       | 680       | (340)     | 60        | 2,301     | -         | -        | -         | -           | 4,282     | 4,282    | 4,282     | -                 | 16,147        | 16,147                | -                    |
| 5805 General Consulting                     | 500       | -         | 2,518     | 10,475    | 2,090     | 600       | 5,600    | 2,334     | -           | 2,284     | 2,284    | 2,284     | -                 | 30,968        | 13,468                | (17,500)             |
| 5806 Special Activities/Field Trips         | -         | -         | -         | 125       | 1,850     | 908       | -        | -         | 2,515       | 5,568     | 5,568    | 5,568     | -                 | 22,102        | 22,102                | -                    |
| 5807 Bank Charges                           | 70        | 50        | 50        | 50        | 50        | 50        | 50       | 120       | 50          | 24        | 24       | 24        | -                 | 613           | 613                   | -                    |
| 5808 Printing                               | -         | -         | -         | -         | -         | -         | -        | -         | -           | 0         | 0        | 0         | -                 | 0             | 39                    | 39                   |
| 5809 Other taxes and fees                   | 424       | 3         | 169       | 413       | 227       | 10        | 231      | 74        | 720         | 576       | 576      | 576       | -                 | 4,000         | 6,211                 | 2,211                |
| 5810 Payroll Service Fee                    | 714       | 714       | 714       | 714       | -         | 714       | 714      | 602       | 602         | 753       | 753      | 753       | -                 | 7,748         | 7,748                 | -                    |
| 5811 Management Fee                         | 6,721     | 6,721     | 6,721     | 6,721     | 6,721     | 6,721     | 6,721    | 6,721     | 9,802       | 6,721     | 6,721    | 6,721     | -                 | 83,733        | 82,795                | (938)                |
| 5812 District Oversight Fee                 | -         | -         | -         | -         | -         | 522       | 3,892    | -         | 1,629       | 3,618     | 1,468    | 11,441    | -                 | 22,570        | 22,742                | 172                  |
| 5814 SPED Encroachment                      | 79        | 422       | 707       | 707       | -         | 707       | 1,414    | -         | 1,365       | -         | -        | -         | -                 | 5,401         | -                     | (5,401)              |
| 5815 Public Relations/Recruitment           | -         | 280       | -         | 840       | -         | -         | 855      | 990       | 1,135       | 1,656     | 1,656    | 1,656     | -                 | 9,068         | 6,068                 | (3,000)              |
|                                             | 9,108     | 12,361    | 10,538    | 20,105    | 21,862    | 12,392    | 19,477   | 14,722    | 18,829      | 32,495    | 30,345   | 40,318    | -                 | 242,551       | 218,606               | (23,945)             |
| <b>Depreciation</b>                         | -         | -         | -         | -         | -         | -         | -        | -         | -           | -         | -        | -         | -                 | -             | -                     | -                    |
| <b>Interest</b>                             | -         | -         | -         | -         | -         | -         | -        | -         | -           | -         | -        | -         | -                 | -             | -                     | -                    |
| <b>Total Expenses</b>                       | 250,468   | 321,891   | 354,866   | 416,255   | 396,781   | 314,464   | 376,210  | 337,370   | 168,357     | 327,101   | 271,840  | 160,651   | -                 | 3,696,254     | 3,341,548             | (354,705)            |
| <b>Monthly Surplus (Deficit)</b>            | (156,527) | (243,173) | (216,112) | (277,733) | (102,317) | (41,580)  | 95,736   | (238,296) | 32,167      | 84,146    | 107,928  | 639,788   | 214,955           | (101,018)     | 192,652               | (293,669)            |
| <b>Cash Flow Adjustments</b>                |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| Monthly Surplus (Deficit)                   | (156,527) | (243,173) | (216,112) | (277,733) | (102,317) | (41,580)  | 95,736   | (238,296) | 32,167      | 84,146    | 107,928  | 639,788   | 214,955           | (101,018)     |                       |                      |
| Cash flows from operating activities        |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| Depreciation/Amortization                   | -         | -         | -         | -         | -         | -         | -        | -         | (1,415,827) | -         | -        | -         | -                 | (1,415,827)   |                       |                      |
| Public Funding Receivables                  | 360,135   | (29,111)  | (120,370) | (120,370) | 323,274   | (120,370) | 120,370  | (96,982)  | 121,402     | -         | -        | 252,731   | (214,955)         | 475,754       |                       |                      |
| Grants and Contributions Rec.               | -         | -         | -         | -         | -         | -         | -        | -         | 3,081       | -         | -        | -         | -                 | 3,081         |                       |                      |
| Prepaid Expenses                            | (8,727)   | 10,707    | -         | (10,645)  | 53,164    | 334       | (511)    | (1,277)   | (20,395)    | -         | -        | 55,670    | -                 | 78,320        |                       |                      |
| Other Assets                                | -         | -         | -         | -         | -         | -         | -        | -         | 28,000      | -         | -        | -         | -                 | 28,000        |                       |                      |
| Accounts Payable                            | (72,330)  | 15,490    | (11,590)  | 416       | (1,166)   | 2,271     | (5,421)  | -         | -           | -         | -        | (3,900)   | -                 | (76,230)      |                       |                      |
| Accrued Expenses                            | (57,259)  | 66,666    | 55,765    | 47,261    | 56,243    | 76,839    | (50,110) | 33,865    | (87,998)    | (13,659)  | (13,659) | (354,727) | -                 | (240,772)     |                       |                      |
| Other Liabilities                           | -         | -         | -         | -         | -         | -         | -        | -         | (2,554,623) | -         | -        | -         | -                 | (2,554,623)   |                       |                      |
| Deferred Revenue                            | -         | 162,221   | 51,996    | 404,646   | (378,957) | (79,286)  | 52,894   | 174,653   | (52,520)    | (127,069) | 26,447   | (641,351) | -                 | (406,326)     |                       |                      |
| Cash flows from investing activities        |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| Purchases of Prop. And Equip.               | -         | -         | -         | -         | -         | -         | -        | -         | 3,873,497   | -         | -        | -         | -                 | 3,873,497     |                       |                      |
| Cash flows from financing activities        |           |           |           |           |           |           |          |           |             |           |          |           |                   |               |                       |                      |
| Proceeds(Payments) on Debt                  | -         | -         | -         | -         | -         | -         | -        | -         | -           | -         | -        | -         | -                 | -             |                       |                      |
| <b>Total Change in Cash</b>                 | 65,291    | (17,199)  | (240,310) | 43,575    | (49,759)  | (161,792) | 212,958  | (128,037) | (73,217)    | (56,583)  | 120,716  | (51,788)  |                   |               |                       |                      |
| <b>Cash, Beginning of Month</b>             | 799,584   | 864,875   | 847,676   | 607,366   | 650,941   | 601,182   | 439,390  | 652,348   | 524,312     | 451,094   | 394,512  | 515,227   |                   |               |                       |                      |
| <b>Cash, End of Month</b>                   | 864,875   | 847,676   | 607,366   | 650,941   | 601,182   | 439,390   | 652,348  | 524,312   | 451,094     | 394,512   | 515,227  | 463,439   |                   |               |                       |                      |

**Blue Oak Charter School**  
**Statement of Financial Position**

March 31, 2026

|                                         | Current<br>Balance | Beginning Year<br>Balance | YTD Change            | YTD % Change |
|-----------------------------------------|--------------------|---------------------------|-----------------------|--------------|
| <b>Assets</b>                           |                    |                           |                       |              |
| <b>Current Assets</b>                   |                    |                           |                       |              |
| Cash & Cash Equivalents                 | \$ 451,094         | \$ 799,585                | \$ (348,491)          | -44%         |
| Total Cash & Cash Equivalents           |                    |                           |                       |              |
| Accounts Receivable                     | 6,730              | 9,811                     | (3,081)               | -31%         |
| Public Funding Receivables              | 306,316            | 744,293                   | (437,977)             | -59%         |
| Prepaid Expenses                        | 35,000             | 57,650                    | (22,650)              | -39%         |
| <b>Total Current Assets</b>             | <b>799,140</b>     | <b>1,611,339</b>          | <b>(812,199)</b>      | <b>-50%</b>  |
| <b>Long-Term Assets</b>                 |                    |                           |                       |              |
| Deposits                                | -                  | 28,000                    | (28,000)              | -100%        |
| Leased Asset                            | -                  | 2,457,670                 | (2,457,670)           | -100%        |
| <b>Total Long Term Assets</b>           | <b>-</b>           | <b>2,485,670</b>          | <b>(2,485,670)</b>    | <b>-100%</b> |
| <b>Total Assets</b>                     | <b>\$ 799,140</b>  | <b>\$ 4,097,009</b>       | <b>\$ (3,297,869)</b> | <b>-80%</b>  |
| <b>Liabilities</b>                      |                    |                           |                       |              |
| <b>Current Liabilities</b>              |                    |                           |                       |              |
| Accounts Payable                        | \$ -               | \$ 69,032                 | \$ (69,032)           | -100%        |
| Accrued Liabilities                     | 456,786            | 318,813                   | 137,973               | 43%          |
| Deferred Revenue                        | 907,608            | 571,961                   | 335,647               | 59%          |
| Other Current Liabilities               | -                  | 543,240                   | (543,240)             | -100%        |
| <b>Total Current Liabilities</b>        | <b>1,364,394</b>   | <b>1,503,046</b>          | <b>(138,652)</b>      | <b>-9%</b>   |
| <b>Long-Term Liabilities</b>            |                    |                           |                       |              |
| Other Long-Term Liabilities             | -                  | 2,011,383                 | (2,011,383)           | -100%        |
| <b>Total Long-Term Liabilities</b>      | <b>-</b>           | <b>2,011,383</b>          | <b>(2,011,383)</b>    | <b>-100%</b> |
| <b>Total Liabilities</b>                | <b>1,364,394</b>   | <b>3,514,429</b>          | <b>(2,150,035)</b>    | <b>-61%</b>  |
| <b>Total Net Assets</b>                 | <b>(565,254)</b>   | <b>582,580</b>            | <b>(1,147,834)</b>    | <b>-197%</b> |
| <b>Total Liabilities and Net Assets</b> | <b>\$ 799,140</b>  | <b>\$ 4,097,009</b>       | <b>\$ (3,297,869)</b> | <b>-80%</b>  |

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended March 31, 2026

|                                                                                            | Month Ended<br>03/31/26 | YTD Ended<br>03/31/26 |
|--------------------------------------------------------------------------------------------|-------------------------|-----------------------|
| <b>Cash Flows from Operating Activities</b>                                                |                         |                       |
| Change in Net Assets                                                                       | \$ 32,166               | \$ (1,147,835)        |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: |                         |                       |
| Depreciation/Amortization                                                                  | (1,415,827)             | (1,415,827)           |
| Decrease/(Increase) in Operating Assets:                                                   |                         |                       |
| Public Funding Receivables                                                                 | 121,402                 | 437,978               |
| Grants, Contributions & Pledges Receivable                                                 | 3,081                   | 3,081                 |
| Prepaid Expenses                                                                           | (20,395)                | 22,650                |
| Other Assets                                                                               | 28,000                  | 28,000                |
| (Decrease)/Increase in Operating Liabilities:                                              |                         |                       |
| Accounts Payable                                                                           | -                       | (69,032)              |
| Accrued Expenses                                                                           | (87,998)                | 137,974               |
| Deferred Revenue                                                                           | (52,520)                | 335,647               |
| Other Liabilities                                                                          | (2,554,623)             | (2,554,623)           |
| <b>Total Cash Flows from Operating Activities</b>                                          | <b>(3,946,714)</b>      | <b>(4,221,987)</b>    |
| <b>Cash Flows from Financing Activities</b>                                                |                         |                       |
| Proceeds from (payments on) Long-Term Debt                                                 | 3,873,497               | 3,873,497             |
| <b>Total Cash Flows from Financing Activities</b>                                          | <b>3,873,497</b>        | <b>3,873,497</b>      |
| Change in Cash & Cash Equivalents                                                          | (73,217)                | (348,490)             |
| Cash & Cash Equivalents, Beginning of Period                                               | 524,312                 | 799,585               |
| <b>Cash and Cash Equivalents, End of Period</b>                                            | <b>\$ 451,094</b>       | <b>\$ 451,094</b>     |

Blue Oak Charter School

Accounts Payable Aging

March 31, 2026

| 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 |
|-------------|-----------------------|--------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|-------------|-----------------------|--------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|

-

-

-

-

-

-

Total Outstanding Invoices

\$

-

\$

-

\$

-

\$

-

\$

-

\$

-

## Blue Oak Charter School

### Check Register

For the period ended March 31, 2026

| Check Number | Vendor Name                                | Transaction Description                        | Check Date | Check Amount |
|--------------|--------------------------------------------|------------------------------------------------|------------|--------------|
| 7413         | UBOICSE                                    | Field Trip 2nd Grade                           | 3/16/2026  | \$ 200.00    |
| 7414         | Leen Brothers                              | Leen Brothers                                  | 3/2/2026   | 35,000.00    |
| 13067        | Advanced Document Concepts for Business    | Sales Tax                                      | 3/12/2026  | 193.79       |
| 13068        | Certified/Fortress Security & Fire Systems | Repair Svcs - 02/23/26                         | 3/12/2026  | 230.00       |
| 13069        | Computers for Classrooms Inc               | Maintenance Svcs - 02/27/26                    | 3/12/2026  | 100.00       |
| 13070        | Cornell Distributing                       | Food Svcs - 02/26                              | 3/12/2026  | 1,007.31     |
| 13071        | Jolynn Aanenson                            | SpEd Svcs - 04/25 - 06/25                      | 3/12/2026  | 5,557.50     |
| 13072        | Law Offices of Young, Minney & Corr, LLP   | Legal Svcs - 03/04/26                          | 3/12/2026  | 1,010.50     |
| 13073        | Sysco Food Services of Sacramento          | Food Svcs                                      | 3/12/2026  | 2,890.49     |
| 13074        | Tahoe Pure Water Co                        | Office Water                                   | 3/12/2026  | 42.50        |
| 13075        | Upgraded Living                            | Advertising Svcs - 03/01/26                    | 3/12/2026  | 295.00       |
| 13076        | Advantage Therapy Services Inc             | SpEd Svcs - 02/02/26 - 02/12/26                | 3/18/2026  | 6,199.83     |
| 13077        | Ashley Anaya                               | Reimb . - Office Expense - 12/01/25 - 01/23/26 | 3/18/2026  | 158.94       |
| 13078        | Brittany Smith                             | Reimb - Office supplies - 03/01/26             | 3/18/2026  | 48.99        |
| 13079        | California Water Service                   | Utility Svcs - 12/12/25 - 01/13/26             | 3/18/2026  | 740.83       |
| 13080        | Charter Impact, LLC                        | Business Mgmt Svcs - 03/26                     | 3/18/2026  | 7,323.00     |
| 13081        | Chico Country Day School                   | Nursing Costs - 03/26                          | 3/18/2026  | 2,049.22     |
| 13082        | Department of Justice                      | Fingerprint Svcs - 02/26                       | 3/18/2026  | 32.00        |
| 13083        | Live Oak Waldorf School                    | Field Trip - Pentathlon                        | 3/18/2026  | 1,780.00     |
| 13084        | Maggie Buckley                             | Reimb. - Statement of Information - 02/24/26   | 3/18/2026  | 25.00        |
| 13085        | Nicholas Meier                             | Reimb. - Meals - 02/14/26 - 02/17/26           | 3/18/2026  | 354.55       |
| 13086        | North State Parent                         | Advertising Svcs - 03/26                       | 3/18/2026  | 840.00       |
| 13087        | Philadelphia Insurance Companies           | Specialty & Training Ins - 02/26               | 3/18/2026  | 3,506.54     |
| 13088        | Recology Butte Colusa Counties             | Janitorial Svcs - 02/01/26 - 02/28/26          | 3/18/2026  | 2,543.60     |
| 13089        | Sarah Eblin                                | Reimb. - Office Expense - 03/04/26             | 3/18/2026  | 192.47       |
| 13090        | Small School Districts' Association        | Charter Membership                             | 3/18/2026  | 1,400.00     |
| 13091        | Sysco Food Services of Sacramento          | Food Svcs                                      | 3/18/2026  | 3,850.96     |
| 13114        | Jackson County Parks                       | Field Trip Housing 7th Grade                   | 3/20/2026  | 535.00       |
| ACH          | Verdant Commercial Capital                 | Verdant Commercial Capital                     | 3/2/2026   | 264.39       |
| ACH          | T-Mobile                                   | Communication Svcs                             | 3/2/2026   | 56.89        |
| ACH          | Inova                                      | Payroll Taxes                                  | 3/3/2026   | 75.70        |
| ACH          | Inova                                      | Payroll Taxes                                  | 3/3/2026   | 216.60       |
| ACH          | Inova                                      | Payroll Taxes 03/10/26                         | 3/9/2026   | 8,562.17     |
| ACH          | American Express                           | CC Pmt 03/26                                   | 3/13/2026  | 6,353.44     |
| ACH          | Benefit Resource, Inc                      | Benefit Resource                               | 3/16/2026  | 114.50       |
| ACH          | Verdant Commercial Capital                 | Verdant Commercial Capital                     | 3/16/2026  | 327.75       |
| ACH          | Inova                                      | Payroll Taxes 03/25/26                         | 3/24/2026  | 22,319.51    |
| ACH          | Verdant Commercial Capital                 | Verdant Commercial Capital                     | 3/25/2026  | 163.88       |
| ACH          | Administration                             | Use Tax Calendar Year 2025                     | 3/25/2026  | 657.00       |
| ACH          | Benefit Resource, Inc                      | Benefit Resource                               | 3/25/2026  | 505.83       |

Blue Oak Charter School

Check Register

For the period ended March 31, 2026

| Check Number        | Vendor Name        | Transaction Description        | Check Date | Check Amount         |
|---------------------|--------------------|--------------------------------|------------|----------------------|
| ACH                 | T-Mobile           | Communication Svcs             | 3/30/2026  | 56.89                |
| ACH                 | Golden Valley Bank | Bank Fee - Positive Pay Charge | 3/31/2026  | 50.00                |
| ACH                 | CalPERS            | PERS 02/26                     | 3/31/2026  | 17,678.82            |
| ACH                 | Inova              | Payroll Taxes 03/30/26         | 3/31/2026  | 570.28               |
| Total Disbursements |                    |                                |            | <u>\$ 136,081.67</u> |