

Blue Oak Charter School

Monthly Financial Presentation – November 2025

November Highlights

Highlights

- Enrollment forecast 200, ADA forecast 182.
- Revenue forecast above budget **+\$147K**, increased grant funding.
- Expenses forecast above budget **(\$139K)**, increased expectation for payroll.
- Forecast gain **+\$201K**, dependent on allocation of one-time grants and maintaining expenses.
- Cash ended month **\$601K**.

Compliance and Reporting

- First Interim Report (Oct) due Dec 15th, recommend approving revised budget.
- 2024/25 annual audit in process, due date Dec 15th, unless extended.
- Quarterly reporting completed in October.

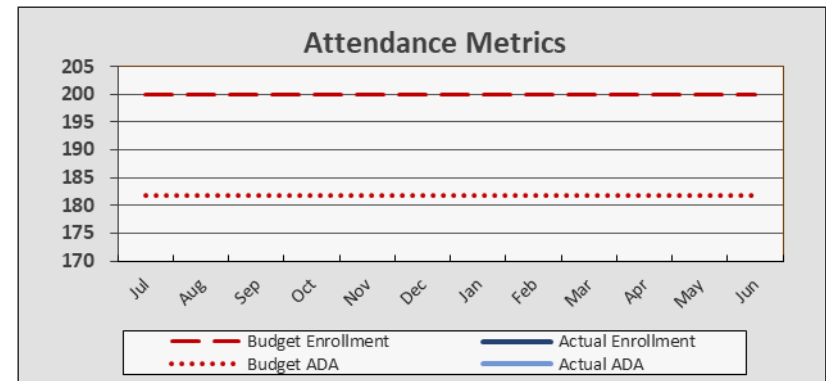
Attendance Data and Metrics



Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	n/a	200	200
ADA	n/a	182	182
Attendance Rate	n/a	91.0%	90.9%
Unduplicated %	61.1%	61.1%	62.4%
Revenue per ADA		\$20,227	\$19,440
Expenses per ADA		\$19,122	\$18,380

Attendance Metrics



Enrollment forecast 200.
91% ADA forecast (182) and rolling UPP 62.4%.
LCFF is calculated at \$12,800+ per ADA.

Revenue

- **November 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

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 666,384	\$ 253,654	\$ 412,730
-	38,169	(38,169)
72,322	392,883	(320,561)
5,694	14,797	(9,103)
<u>\$ 744,400</u>	<u>\$ 699,502</u>	<u>\$ 44,897</u>

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 2,332,417	\$ 2,338,060	\$ (5,643)
183,854	161,799	22,054
1,126,248	995,602	130,646
38,740	38,740	0
\$ 3,681,259	\$ 3,534,201	\$ 147,058



Expenses

- **November Updates**
 - Expenses forecast for payroll and benefits revised upward (\$52K).
 - Budget includes rent reduction to \$278K annual expense.

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 609,099	\$ 582,735	\$ (26,364)	\$ 1,295,856	\$ 1,340,433	\$ 44,577
Classified Salaries	248,517	232,525	(15,992)	555,761	562,850	7,089
Benefits	248,366	166,574	(81,792)	563,365	397,426	(165,939)
Books and Supplies	87,068	70,981	(16,088)	167,630	167,629	(0)
Subagreement Services	62,559	57,381	(5,178)	186,800	186,800	-
Operations	125,626	95,220	(30,407)	187,025	187,025	-
Facilities	285,052	115,769	(169,283)	293,614	280,778	(12,836)
Professional Services	73,974	70,671	(3,303)	230,231	218,606	(11,624)
Depreciation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenses	\$ 1,740,261	\$ 1,391,855	\$ (348,407)	\$ 3,480,282	\$ 3,341,548	\$ (138,734)

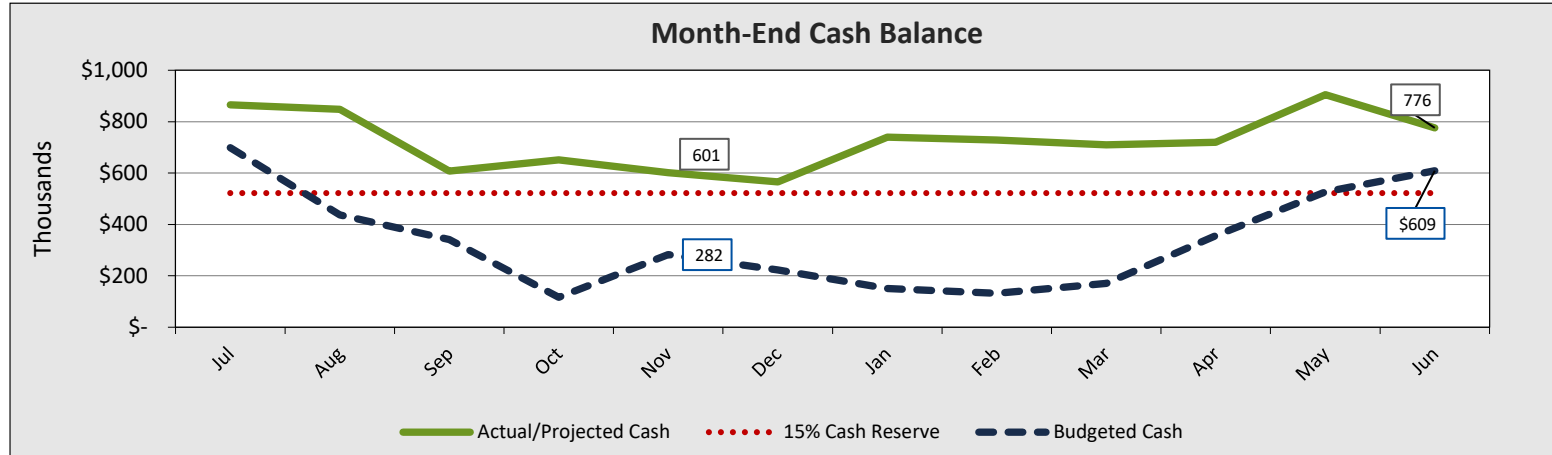
Surplus / (Deficit) & Fund Balance

- Maintaining revenue and expenses forecasts gain **\$201K** (with \$266K one-time funding.)
- Surplus would strengthen fund balance at 22% and stabilize cash balance.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (995,861)	\$ (692,353)	\$ (303,509)	\$ 200,977	\$ 192,653	\$ 8,324
Beginning Fund Balance	<u>555,785</u>	<u>555,785</u>		<u>555,785</u>	<u>555,785</u>	
Ending Fund Balance	<u>\$ (440,076)</u>	<u>\$ (136,568)</u>		<u>\$ 756,762</u>	<u>\$ 748,438</u>	
<i>As a % of Annual Expenses</i>	-12.6%	-4.1%		21.7%	22.4%	

Cash Balance

- Current cash **\$601K**.
- 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	Set by Authorizer (by Dec 15)	1st Interim Financial Report - 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 for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Dec-15	Annual Audit Review and Board Approval - 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.	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/au/ag/submitauditrpt.asp
DATA TEAM	Dec-12	CALPADS - Fall 1 Certification deadline - 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 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	BOCS	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Dec-15	LREBG Interim Expenditure Reporting - LEAs receiving LREBG apportionments are required to report interim expenditures of those apportioned funds by December 15, 2025. The LREBG Interim Expenditure Report will be completed and submitted through the CDE's Grant Management and Reporting Tool (GMART). Please see the CDE GMART Instructions web page for more information on how to complete, submit, and export the Interim Expenditure Report.	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/fg/aa/ca/lrebpgminfo.asp
FINANCE	Board meeting before Feb 28	2025-26 LCAP Midyear Update - present a report on the annual update to the LCAP and the Budget Overview for Parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the LEA . 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: All available mid-year outcome data related to metrics identified in the current year's LCAP. All available mid-year expenditure and implementation data on all actions identified in the current year's LCAP. There is no required template for the mid-year update	BOCS with Charter Impact support	No	No	https://www.cde.ca.gov/re/lc/
DATA	Board meeting before Feb 1	School Accountability Report Card - 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	https://www.cde.ca.gov/ta/ac/sa/
DATA TEAM	Set by Authorizer (by Jan 15)	Principal Apportionment P-1 - 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	https://www.cde.ca.gov/fg/sf/pa/
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - 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	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-14	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to SELPA.	Charter Impact	No	No	
FINANCE	Jan-15	SELPA ADA/Enrollment report #2 - Interim financial reporting due to El Dorado Charter SELPA.	Charter Impact	No	No	
DATA	Jan-23	CALPADS - Fall 1 Amendment deadline - 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	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - 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	https://www.cde.ca.gov/fg/aa/cm/

Appendices

As of November 30, 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
November 30, 2025

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Budget FY25-26

Revised 12/05/25

ADA = 182.00



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid
8012	Education Protection Account
8019	State Aid - Prior Year
8096	In Lieu of Property Taxes

Federal Revenue

8181	Special Education - Entitlement
8220	Federal Child Nutrition
8290	Title I, Part A - Basic Low Income
8291	Title II, Part A - Teacher Quality
8296	Other Federal Revenue

Other State Revenue

8311	State Special Education
8520	Child Nutrition
8545	School Facilities (S8740)
8550	Mandated Cost
8560	State Lottery
8598	Prior Year Revenue
8599	Other State Revenue

Other Local Revenue

8699	School Fundraising
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Total Revenue

Expenses

Certificated Salaries

1100	Teachers' Salaries
1170	Teachers' Substitute Hours
1175	Teachers' Extra Duty/Stipends
1200	Pupil Support Salaries
1300	Administrators' Salaries
1900	Other Certificated Salaries

Classified Salaries

2100	Instructional Salaries
2200	Support Salaries
2300	Classified Administrators' Salaries
2400	Clerical and Office Staff Salaries
2900	Other Classified Salaries

Benefits

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation

Books and Supplies

4100	Textbooks and Core Curricula
4200	Books and Other Materials
4302	School Supplies
4305	Software
4310	Office Expense
4311	Business Meals
4312	School Fundraising
4400	Noncapitalized Equipment
4700	Food Services

	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.)
ADA = 181.80																
Revenues																
State Aid - Revenue Limit																
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	54,212	54,212	114,223	57,111	57,111	57,111	57,111	-	622,515	621,831	684
	66,872	66,872	120,477	120,370	291,793	174,582	298,207	218,210	161,099	378,172	161,099	274,665	-	2,332,417	2,338,060	(5,643)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	31,755	31,755	23,634	8,121
8220 Federal Child Nutrition	-	-	-	-	-	6,456	6,456	6,456	6,456	6,456	6,456	38,736	-	77,472	77,472	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	14,275	-	-	42,824	-	-	-	-	57,099	45,024	12,075
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	1,882	-	-	5,646	-	-	-	-	7,528	5,669	1,859
8296 Other Federal Revenue	-	-	-	-	-	-	2,500	-	-	2,500	-	5,000	-	10,000	10,000	-
	-	-	-	-	-	22,613	8,956	6,456	54,926	8,956	6,456	43,736	31,755	183,854	161,799	22,055
Other State Revenue																
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	-	-	-	-	-	5,854	5,854	5,854	5,854	5,854	5,854	35,124	-	70,249	70,249	-
8545 School Facilities (S8740)	-	-	-	-	-	-	92,100	-	-	-	46,050	-	46,050	184,200	199,136	(14,935)
8550 Mandated Cost	-	-	-	-	-	4,071	-	-	-	-	-	-	-	4,071	3,775	297
8560 State Lottery	-	-	-	-	-	-	13,522	-	-	13,522	-	-	22,643	49,686	49,631	55
8598 Prior Year Revenue	2	-	-	-	-	-	-	-	-	-	-	-	-	2	-	2
8599 Other State Revenue	17,500	-	-	-	-	1,513	155,029	1,513	1,513	1,513	155,029	297,268	-	630,879	514,719	116,160
	27,009	9,851	17,731	17,731	-	29,169	284,236	26,743	26,743	40,265	226,309	351,768	68,693	1,126,248	995,602	130,646
Other Local Revenue																
8699 School Fundraising	60	1,995	547	421	2,671	4,721	4,721	4,721	4,721	4,721	4,721	4,721	-	38,740	38,740	1
	60	1,995	547	421	2,671	4,721	4,721	4,721	4,721	4,721	4,721	4,721	-	38,740	38,740	1
Total Revenue	93,941	78,718	138,755	138,522	294,464	231,085	596,120	256,130	247,489	432,113	398,585	674,889	100,448	3,681,259	3,534,200	147,058
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	70,232	109,936	114,675	108,393	101,230	103,584	103,584	103,584	103,584	103,584	59,393	-	-	1,081,780	1,045,110	(36,670)
1170 Teachers' Substitute Hours	803	2,900	3,700	4,200	5,438	-	-	-	-	-	-	-	-	17,041	31,950	14,909
1175 Teachers' Extra Duty/Stipends	200	200	-	-	-	-	-	-	-	-	-	-	-	400	6,750	6,350
1200 Pupil Support Salaries	2,203	6,062	8,431	8,046	8,960	5,881	5,881	5,881	5,881	5,881	5,881	-	-	68,991	54,414	(14,577)
1300 Administrators' Salaries	10,698	10,698	10,698	10,698	10,698	10,594	10,594	10,594	10,594	10,594	10,594	10,594	-	127,645	142,210	14,566
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000
	84,135	129,796	137,504	131,337	126,326	120,059	120,059	120,059	120,059	120,059	75,868	10,594	-	1,295,856	1,340,433	44,577
Classified Salaries																
2100 Instructional Salaries	798	10,584	17,813	17,566	20,399	15,423	15,423	15,423	15,423	15,423	15,423	-	-	159,700	119,765	(39,936)
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	13,817	13,817	13,817	13,817	13,817	13,817	10,399	-	186,422	170,383	(16,039)
2900 Other Classified Salaries	1,696	9,867	15,356	14,681	15,603	13,015	13,015	13,015	13,015	13,015	13,015	-	-	135,295	203,395	68,100
	26,887	43,822	58,345	56,705	62,758	48,443	48,443	48,443	48,443	48,443	48,443	16,587	-	555,761	562,850	7,089
Benefits																
3101 STRS	12,524	23,216	23,782	22,640	21,977	21,620	21,620	21,620	21,620	21,620	13,662	1,908	-	227,811	58,384	(169,427)
3202 PERS	6,924	12,859	17,576	16,934	18,321	12,096	12,096	12,096	12,096	12,096	12,096	4,142	-	149,331	160,412	11,081
3301 OASDI	1,670	3,108	4,302	4,163	4,253	2,797	2,797	2,797	2,797	2,797	2,797	958	-	35,237	27,900	(7,337)
3311 Medicare	1,285	2,435	2,753	2,625	2,640	2,295	2,295	2,295	2,295	2,295	1,693	370	-	25,277	10,813	(14,464)
3401 Health and Welfare	8,288	4,960	7,435	6,697	12,787	9,917	9,917	9,917	9,917	9,917	9,917	9,917	-	109,583	115,360	5,777
3501 State Unemployment	44	84	95	90	91	56	280	224	112	56	56	56	-	1,245	14,116	12,872
3601 Workers' Compensation	-	-	-	1,166	1,166	2,216	2,216	2,216	2,216	2,216	1,635	357	-	15,405	10,440	(4,964)
	30,735	46,662	55,942	54,315	60,711	50,997	51,221	51,165	51,053	50,997	41,856	17,707	-	563,365	397,426	(165,939)
Books and Supplies																
4100 Textbooks and Core Curricula	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
4200 Books and Other Materials	3,138	-	6,724	22,065	-	452	452	452	452	452	452	452	-	35,090	3,090	(32,000)
4302 School Supplies	-	160	1,071	121	4,766	467	467	467	467	467	467	467	-	9,388	31,388	22,000
4305 Software	1,650	1,939	-	-	3,889	476	476	476	476	476	476	476	-	10,811	10,811	-
4310 Office Expense	2,174	613	941	1,445	3,720	730	730	730	730	730	730	730	-	14,000	14,000	-
4311 Business Meals	-	122	-	40	-	84	84	84	84	84	84	84	-	750	750	-
4312 School Fundraising	-	-	-	-	-	402	402	402	402	402	402	402	-	2,812	2,812	0
4400 Noncapitalized Equipment	-	-	-	-	261	471	471	471	471	471	471	471	-	3,558	3,558	(0)
4700 Food Services	-	2,736	6,178	13,291	10,023	8,428	8,428	8,428	8,428	8,428	8,428	8,428	-	91,222	91,222	-
	6,962	5,571	14,914	36,963	22,659	11,509	11,509	11,509	11,509	11,509	11,509	11,509	-	167,630	167,629	(0)

Blue Oak Charter School

Monthly Cash Flow/Budget FY25-26

Revised 12/05/25

ADA = 182.00



Subagreement Services

5101	Nursing	-	-	1,848	3,696	1,972	3,635	3,635	3,635	3,635	3,635	3,635	-	32,964	32,964	-
5102	Special Education	-	-	9,137	16,400	28,876	13,971	13,971	13,971	13,971	13,971	13,971	-	152,209	152,209	-
5105	Security	330	-	-	300	-	142	142	142	142	142	142	-	1,627	1,627	-

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
330	-	-	300	-	142	142	142	142	142	142	142	-
330	-	10,985	20,396	30,848	17,749	17,749	17,749	17,749	17,749	17,749	17,749	-

Annual Budget
32,964
152,209
1,627
186,800

Original Budget Total	Favorable / (Unfav.)
32,964	-
152,209	-
1,627	-
186,800	-

Operations and Housekeeping

5201	Auto and Travel	-	-	262	644	-	14	14	14	14	14	14	-	1,000	1,000	-
5300	Dues & Memberships	6,574	1,000	-	736	-	525	525	525	525	525	525	-	11,981	11,981	-
5400	Insurance	29,141	13,049	4,941	4,992	4,362	213	213	213	213	213	213	-	57,974	57,974	-
5501	Utilities	-	12,700	1,065	31,732	6,169	5,757	5,757	5,757	5,757	5,757	5,757	-	91,963	91,963	-
5502	Janitorial Services	-	-	2,371	920	920	803	803	803	803	803	803	-	9,831	9,831	-
5900	Communications	170	170	594	599	1,338	1,353	1,353	1,353	1,353	1,353	1,353	-	12,340	12,340	-
5901	Postage and Shipping	-	-	-	-	1,179	108	108	108	108	108	108	-	1,936	1,936	-

35,885	26,919	9,233	39,622	13,967	8,771	8,771	8,771	8,771	8,771	8,771	8,771	-
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1,000
11,981
57,974
91,963
9,831
12,340
1,936
187,025

1,000	-
11,981	-
57,974	-
91,963	-
9,831	-
12,340	-
1,936	-
187,025	-

Facilities, Repairs and Other Leases

5601	Rent	55,670	55,670	55,670	55,670	55,670	-	-	-	-	-	-	-	278,350	265,514	(12,836)
5603	Equipment Leases	756	1,090	1,019	1,066	1,311	946	946	946	946	946	946	-	11,861	11,861	-
5610	Repairs and Maintenance	-	-	715	75	670	278	278	278	278	278	278	-	3,403	3,403	-

56,426	56,760	57,404	56,811	57,651	1,223	1,223	1,223	1,223	1,223	1,223	1,223	-
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278,350
11,861
3,403
293,614

265,514	(12,836)
11,861	-
3,403	-
280,778	(12,836)

Professional/Consulting Services

5801	IT	-	2,570	-	-	1,273	1,793	1,793	1,793	1,793	1,793	1,793	-	16,396	16,396	-
5802	Audit & Taxes	-	-	-	-	7,350	1,479	1,479	1,479	1,479	1,479	1,479	-	17,700	17,700	-
5803	Legal	-	922	-	-	-	808	808	808	808	808	808	-	6,577	6,577	-
5804	Professional Development	600	680	(340)	60	2,301	1,835	1,835	1,835	1,835	1,835	1,835	-	16,147	16,147	-
5805	General Consulting	500	-	2,518	10,475	2,090	1,127	1,127	1,127	1,127	1,127	1,127	-	23,468	13,468	(10,000)
5806	Special Activities/Field Trips	-	-	-	125	1,850	2,875	2,875	2,875	2,875	2,875	2,875	-	22,102	22,102	-
5807	Bank Charges	70	50	50	50	50	49	49	49	49	49	49	-	613	613	-
5808	Printing	-	-	-	-	-	6	6	6	6	6	6	-	39	39	-
5809	Other taxes and fees	424	3	169	413	227	711	711	711	711	711	711	-	6,211	6,211	-
5810	Payroll Service Fee	714	714	714	714	-	699	699	699	699	699	699	-	7,748	7,748	-
5811	Management Fee	6,721	6,721	6,721	6,721	6,721	6,902	6,902	6,902	6,902	6,902	6,902	-	81,922	82,795	874
5812	District Oversight Fee	-	-	-	-	-	1,746	2,982	2,182	1,611	3,782	1,611	9,410	23,324	22,742	(582)
5814	SPED Encroachment	79	422	707	707	-	-	-	-	-	-	-	-	1,915	-	(1,915)
5815	Public Relations/Recruitment	-	280	-	840	-	707	707	707	707	707	707	-	6,068	6,068	(0)

9,108	12,361	10,538	20,105	21,862	20,736	21,972	21,172	20,601	22,772	20,601	28,401	-
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16,396
17,700
6,577
16,147
23,468
22,102
613
39
6,211
7,748
81,922
23,324
1,915
6,068
230,231

16,396	-
17,700	-
6,577	-
16,147	-
13,468	(10,000)
22,102	-
613	-
39	-
6,211	-
7,748	-
82,795	874
22,742	(582)
-	(1,915)
6,068	(0)
218,606	(11,624)

Depreciation

Interest

Total Expenses

Monthly Surplus (Deficit)

Cash Flow Adjustments

Monthly Surplus (Deficit)	(156,527)	(243,173)	(216,112)	(277,733)	(102,317)	(48,402)	315,172	(23,962)	(31,920)	150,590	172,564	562,348	100,448	200,977		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	360,135	(29,111)	(120,370)	(120,370)	323,274	-	-	-	-	-	-	252,731	(100,448)	565,841		
Prepaid Expenses	(8,727)	10,707	-	(10,645)	53,164	-	-	-	-	-	-	55,670	-	100,169		
Accounts Payable	(72,330)	15,490	(11,590)	416	(1,166)	-	-	-	-	-	-	(3,900)	-	(73,080)		
Accrued Expenses	(57,259)	66,666	55,765	47,261	56,243	(13,659)	(13,659)	(13,659)	(13,659)	(13,659)	(13,659)	(354,727)	-	(268,004)		
Deferred Revenue	-	162,221	51,996	404,646	(378,957)	26,447	(127,069)	26,447	26,447	(127,069)	26,447	(641,351)	-	(549,795)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

250,468	321,891	354,866	416,255	396,781	279,488	280,948	280,092	279,409	281,523	226,021	112,541	-
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(156,527)	(243,173)	(216,112)	(277,733)	(102,317)	(48,402)	315,172	(23,962)	(31,920)	150,590	172,564	562,348	100,448
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3,480,282

3,341,548	(138,734)
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200,977

192,652	8,325
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Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

65,291	(17,199)	(240,310)	43,575	(49,759)	(35,614)	174,444	(11,174)	(19,132)	9,862	185,352	(129,228)
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799,584	864,875	847,676	607,366	650,941	601,182	565,567	740,011	728,838	709,706	719,567	904,919
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864,875	847,676	607,366	650,941	601,182	565,567	740,011	728,838	709,706	719,567	904,919	775,691
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Blue Oak Charter School

Statement of Financial Position

November 30, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 601,182	\$ 799,585	\$ (198,402)	-25%
Accounts Receivable	9,811	9,811	-	0%
Public Funding Receivables	303,940	717,499	(413,558)	-58%
Prepaid Expenses	13,150	57,650	(44,500)	-77%
Total Current Assets	928,084	1,584,544	(656,460)	-41%
Long-Term Assets				
Deposits	28,000	28,000	-	0%
Leased Asset	2,457,670	2,457,670	-	0%
Total Long Term Assets	2,485,670	2,485,670	-	0%
Total Assets	\$ 3,413,754	\$ 4,070,214	\$ (656,460)	-16%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 3,150	\$ 69,032	\$ (65,882)	-95%
Accrued Liabilities	484,190	318,813	165,378	52%
Deferred Revenue	811,867	571,961	239,906	42%
Other Current Liabilities	543,240	543,240	-	0%
Total Current Liabilities	1,842,448	1,503,046	339,401	23%
Long-Term Liabilities				
Other Long-Term Liabilities	2,011,383	2,011,383	-	0%
Total Long-Term Liabilities	2,011,383	2,011,383	-	0%
Total Liabilities	3,853,830	3,514,429	339,401	10%
Total Net Assets	(440,076)	555,785	(995,861)	-179%
Total Liabilities and Net Assets	\$ 3,413,754	\$ 4,070,214	\$ (656,460)	-16%

Blue Oak Charter School

Statement of Cash Flows

For the period ended November 30, 2025

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	Month Ended 11/30/25	YTD Ended 11/30/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ (102,317)	\$ (995,861)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	323,274	413,558
Prepaid Expenses	53,164	44,500
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(1,166)	(65,882)
Accrued Expenses	56,243	165,378
Deferred Revenue	(378,957)	239,906
Total Cash Flows from Operating Activities	(49,758)	(198,402)
Change in Cash & Cash Equivalents	(49,758)	(198,402)
Cash & Cash Equivalents, Beginning of Period	650,941	799,585
Cash and Cash Equivalents, End of Period	\$ 601,182	\$ 601,182

Blue Oak Charter School

Accounts Payable Aging

November 30, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Voya Financial FBO CalSTRS Pension2	VOYA042525	8/29/2025	8/29/2025	\$ -	\$ -	\$ -	\$ -	\$ 3,150	\$ 3,150
				-	-	-	-	-	-
Total Outstanding Invoices				\$ -	\$ -	\$ -	\$ -	\$ 3,150	\$ 3,150

Blue Oak Charter School

Check Register

For the period ended November 30, 2025

Check Number	Vendor Name	Check Date	Check Amount
7399	UBOI--UBOICSE	11/6/2025	\$ 272.00
7403	BUTT008--Butte County SELPA	11/17/2025	50.00
7404	TURT000--Turtle Bay Exploration Park	11/17/2025	199.00
7405	HISF00--HI SF Fisherman's Wharf	11/24/2025	1,378.68
12906	ADVA001--Advantage Therapy Services Inc	11/6/2025	7,213.05
12907	COMC000--Comcast	11/6/2025	374.07
12908	EMPL1507--Employers Preferred Ins. Co	11/6/2025	1,166.00
12909	HUMA000--Humana Insurance Co	11/6/2025	1,652.58
12910	BUCK000--Maggie Buckley	11/6/2025	56.61
12911	NOTA000--Notable, Inc.	11/6/2025	2,092.23
12912	ODPB000--ODP Business Solutions LLC	11/6/2025	361.49
12913	EBLI000--Sarah Eblin	11/6/2025	43.27
12914	ALEX000--Savannah Alexandre	11/6/2025	240.00
12915	SYSC000--Sysco Food Services of	11/6/2025	1,796.44
12916	TAHO000--Tahoe Pure Water Co	11/6/2025	35.75
12917	ADVA000--Advanced Document Concepts	11/13/2025	287.97
12918	ADVA001--Advantage Therapy Services Inc	11/13/2025	4,981.86
12919	CDWG000--CDW Government	11/13/2025	1,104.27
12920	CHIC000--Chico Country Day School	11/13/2025	1,848.10
12921	CLIF000--CliftonLarsonAllen LLP	11/13/2025	7,350.00
12922	ERAT000--E-Rate Advisors	11/13/2025	1,250.00
12923	HARR000--Jasmyn Harrison	11/13/2025	57.00
12924	NOUR000--Nourish Partners	11/13/2025	600.00
12925	SYSC000--Sysco Food Services of	11/13/2025	2,980.03
12926	BUTT000--Butte County Office of Education	11/19/2025	9,861.30
12927	CALI000--California Water Service	11/19/2025	1,256.65
12928	CITY003--City of Chico	11/19/2025	171.67
12929	DEPA000--Department of Justice	11/19/2025	111.00
12930	E3DI000--E3 Diagnostics Inc.	11/19/2025	124.00
12931	JCNE000--J C Nelson Supply Co	11/19/2025	338.71
12932	PHIL000--Philadelphia Insurance Companies	11/19/2025	3,506.55
12933	QUEN000--Quench USA, Inc.	11/19/2025	276.38
12934	EBLI000--Sarah Eblin	11/19/2025	101.39
12935	SCHO003--Schools Excess Liability Fund	11/19/2025	427.24
12936	SYSC000--Sysco Food Services of	11/19/2025	3,648.81

Blue Oak Charter School

Check Register

For the period ended November 30, 2025

Check Number	Vendor Name	Check Date	Check Amount
12937	TAHO000--Tahoe Pure Water Co	11/19/2025	26.75
12938	ANTH000--Anthem Blue Cross	11/25/2025	11,229.71
12939	BLUE000--Blue Shield of California	11/25/2025	536.40
12940	CALI000--California Water Service	11/25/2025	1,041.97
12941	CDWG000--CDW Government	11/25/2025	168.68
12942	GRAN000--Cheryl Grant	11/25/2025	47.63
12943	COMC000--Comcast	11/25/2025	371.53
12944	EMPL1507--Employers Preferred Ins. Co	11/25/2025	1,166.00
12945	HUMA000--Humana Insurance Co	11/25/2025	1,652.58
12946	JCNE000--J C Nelson Supply Co	11/25/2025	363.33
12947	AANE000--Jolynn Aanenson	11/25/2025	6,007.50
12948	CHAN001--Kelley Chandler	11/25/2025	20.00
12949	MEDI000--Medical Air Services Association	11/25/2025	154.00
12950	MIKE000--Mike's Maintenance & Repair	11/25/2025	240.00
12951	PGEX4816--PG&E	11/25/2025	3,698.28
12952	RECO001--Recology Butte Colusa Counties	11/25/2025	919.85
12953	SYSC000--Sysco Food Services of	11/25/2025	1,597.71
12954	TAHO000--Tahoe Pure Water Co	11/25/2025	29.00
12955	TURT000--Turtle Bay Exploration Park	11/17/2025	VOID
E110325-01	CALP000--CalPERS	11/3/2025	22,923.36
E110325-02	TMOB4649--T-Mobile	11/3/2025	56.39
E110625-01	MACQ000--Macquarie Equipment Capital	11/6/2025	264.39
E110725-02	INOV000--Inova	11/7/2025	9,205.95
E111025-01	AMER001--American Express	11/10/2025	4,219.87
E111025-02	ZOOM000--Zoom Video Communications	11/10/2025	167.90
E111725-01	MACQ000--Macquarie Equipment Capital	11/17/2025	327.75
E111725-04	BENE000--Benefit Resource, Inc	11/17/2025	104.00
E112425-03	INOV000--Inova	11/24/2025	24,772.44
E112425-04	BENE000--Benefit Resource, Inc	11/24/2025	6,803.97
E112425-05	SUNL000--Sun Life Canada	11/24/2025	136.93
E112525-01	BENE000--Benefit Resource, Inc	11/25/2025	505.83
E112525-02	MACQ000--Macquarie Equipment Capital	11/25/2025	163.88
E112825-01	GOLD000--Golden Valley Bank	11/28/2025	50.00

Total Disbursements Issued in November **\$ 156,187.68**