

Blue Oak Charter School

Monthly Financial Presentation – October 2025

October Highlights

Highlights

- Enrollment forecast 200, ADA forecast 182.
- Revenue forecast above budget **+\$147K**, increased grant funding..
- Expenses forecast above budget **(\$100K)**, increased expectation for payroll.
- Forecast gain **+\$240K**, dependent on allocation of one-time grants and maintaining expenses.
- Cash ended month **\$651K**.

Compliance and Reporting

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

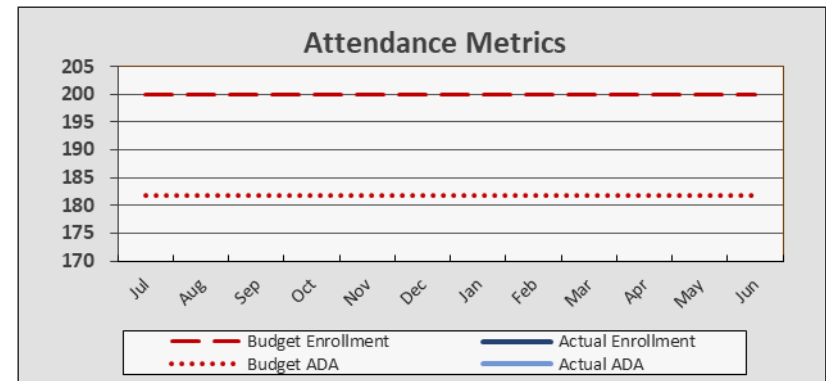
Attendance Data and Metrics



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		\$18,908	\$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

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

Revenue

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 374,591	\$ 206,555	\$ 168,036
Federal Revenue	-	24,911	(24,911)
Other State Revenue	72,322	37,063	35,259
Other Local Revenue	3,023	10,755	(7,732)
Total Revenue	\$ 449,936	\$ 279,283	\$ 170,653

	<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

- **October Updates**
 - Expenses forecast for payroll and benefits revised upward (\$70K).
 - Budget includes rent reduction to \$265K annual expense.

Expenses

<i>Year-to-Date</i>		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 482,773	\$ 451,062
Classified Salaries	185,759	183,625
Benefits	187,655	131,652
Books and Supplies	64,410	56,941
Subagreement Services	31,711	28,681
Operations	111,660	81,007
Facilities	227,401	92,460
Professional Services	52,112	54,787
Depreciation	-	-
Interest	-	-
Total Expenses	\$ 1,343,480	\$ 1,080,214

<i>Annual/Full Year</i>		
Forecast	Budget	Fav/(Unf)
\$ 1,289,589	\$ 1,340,433	\$ 50,844
541,446	562,850	21,404
557,598	397,426	(160,172)
167,630	167,629	(0)
186,800	186,800	-
187,025	187,025	-
280,778	280,778	-
230,412	218,606	(11,806)
-	-	-
-	-	-
\$ 3,441,279	\$ 3,341,548	\$ (99,730)

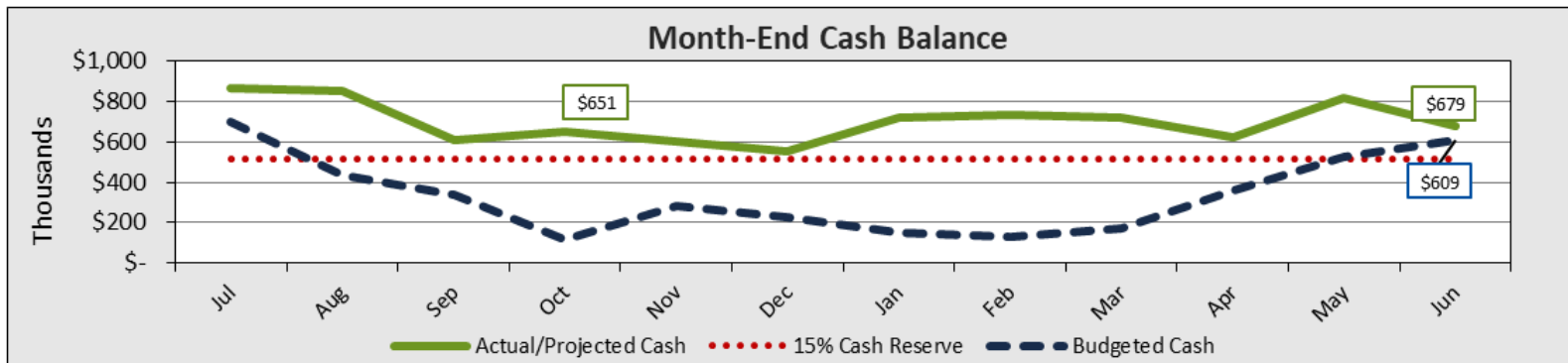
Surplus / (Deficit) & Fund Balance

- Maintaining revenue and expenses forecasts gain **\$240K** (with \$266K one-time funding.)
- Surplus would strengthen fund balance at 23% and stabilize cash balance.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (893,544)	\$ (800,931)	\$ (92,613)	\$ 239,980	\$ 192,653	\$ 47,327
Beginning Fund Balance	<u>555,785</u>	<u>555,785</u>		<u>555,785</u>	<u>555,785</u>	
Ending Fund Balance	<u><u>\$ (337,759)</u></u>	<u><u>\$ (245,146)</u></u>		<u><u>\$ 795,765</u></u>	<u><u>\$ 748,438</u></u>	
As a % of Annual Expenses	-9.8%	-7.3%		23.1%	22.4%	

Cash Balance

- Current cash **\$651K**.
- 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
DATA TEAM	Nov-15	Complete Nutrition Verification process (requirement of School Nutrition Program) - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	BOCS	No	Yes	https://www.cde.ca.gov/ls/nu/sn/verificationreport.asp
FINANCE	Nov-30	Universal PreKindergarten (UPK) Planning and Implementation Grant Expenditure report #6 - Report 65 for resource code 6053 due date November 30, 2024 - Expenditure reports for the reporting period of November 1, 2024, to June 30, 2025. If your LEA or COE missed the reporting window for previous reports, or needs to submit a revision, please use the same link below to submit a separate report at this time. Charter schools that have informed the CDE of their intent to return these funds are not required to submit this report. If the LEA has spent all UPK P&I grant funds, they are not required to submit any further expenditure reports. Additional information: https://www.cde.ca.gov/ci/gs/em/upkpi.asp	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp
FINANCE	Board meeting 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/fi/fi/ir/interimstatus.asp
FINANCE	Board meeting by 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/lrebgpgminfo.asp

Appendices

As of October 31, 2025

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

Blue Oak Charter School

Financial Package

October 31, 2025

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Budget FY25-26

Revised 11/07/25

ADA = 182.00



		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																ADA = 181.80	
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	-	-	-	-	113,566	-	123,625	-	-	103,507	-	113,566	-	454,264	366,166	88,098
8019	State Aid - Prior Year	-	-	107	-	-	-	-	-	-	-	-	-	-	107	-	107
8096	In Lieu of Property Taxes	-	-	-	-	54,212	54,212	54,212	153,293	76,646	76,646	76,646	76,646	-	622,515	621,831	684
		66,872	66,872	120,477	120,370	288,148	174,582	298,207	257,280	180,634	284,141	180,634	294,200	-	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	6,456	32,280	-	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	-
		-	-	-	-	6,456	22,613	8,956	6,456	54,926	8,956	6,456	37,280	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	17,731	15,830	15,830	15,830	15,830	15,830	(0)	187,161	158,093	29,067
8520	Child Nutrition	-	-	-	-	5,854	5,854	5,854	5,854	5,854	5,854	5,854	29,270	-	70,249	70,249	-
8545	School Facilities (SB740)	-	-	-	-	-	-	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	1,513	155,029	1,513	1,513	1,513	155,029	295,755	-	630,879	514,719	116,160
		27,009	9,851	17,731	17,731	25,098	29,169	284,236	23,197	23,197	36,719	222,763	340,855	68,693	1,126,248	995,602	130,646
Other Local Revenue																	
8699	School Fundraising	60	1,995	547	421	4,465	4,465	4,465	4,465	4,465	4,465	4,465	4,465	-	38,740	38,740	1
		60	1,995	547	421	4,465	4,465	4,465	4,465	4,465	4,465	4,465	4,465	-	38,740	38,740	1
Total Revenue		93,941	78,718	138,755	138,522	324,167	230,829	595,864	291,398	263,222	334,280	414,317	676,799	100,448	3,681,259	3,534,200	147,058
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	70,232	109,936	114,675	108,393	103,584	103,584	103,584	103,584	103,584	103,584	59,393	-	-	1,084,134	1,045,110	(39,024)
1170	Teachers' Substitute Hours	803	2,900	3,700	4,200	-	-	-	-	-	-	-	-	-	11,603	31,950	20,347
1175	Teachers' Extra Duty/Stipends	200	200	-	-	-	-	-	-	-	-	-	-	-	400	6,750	6,350
1200	Pupil Support Salaries	2,203	6,062	8,431	8,046	5,881	5,881	5,881	5,881	5,881	5,881	5,881	-	-	65,912	54,414	(11,499)
1300	Administrators' Salaries	10,698	10,698	10,698	10,698	10,594	10,594	10,594	10,594	10,594	10,594	10,594	10,594	-	127,541	142,210	14,670
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000
		84,135	129,796	137,504	131,337	120,059	120,059	120,059	120,059	120,059	120,059	75,868	10,594	-	1,289,589	1,340,433	50,844
Classified Salaries																	
2100	Instructional Salaries	798	10,584	17,813	17,566	15,423	15,423	15,423	15,423	15,423	15,423	15,423	-	-	154,725	119,765	(34,960)
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	13,817	13,817	13,817	13,817	13,817	13,817	13,817	10,399	-	179,670	170,383	(9,287)
2900	Other Classified Salaries	1,696	9,867	15,356	14,681	13,015	13,015	13,015	13,015	13,015	13,015	13,015	-	-	132,708	203,395	70,687
		26,887	43,822	58,345	56,705	48,443	48,443	48,443	48,443	48,443	48,443	48,443	16,587	-	541,446	562,850	21,404
Benefits																	
3101	STRS	12,524	23,216	23,782	22,640	21,725	21,725	21,725	21,725	21,725	21,725	13,729	1,917	-	228,161	58,384	(169,777)
3202	PERS	6,924	12,859	17,576	16,934	12,416	12,416	12,416	12,416	12,416	12,416	12,416	4,251	-	145,454	160,412	14,958
3301	OASDI	1,670	3,108	4,302	4,163	2,871	2,871	2,871	2,871	2,871	2,871	2,871	983	-	34,325	27,900	(6,425)
3311	Medicare	1,285	2,435	2,753	2,625	2,321	2,321	2,321	2,321	2,321	2,321	1,712	374	-	25,110	10,813	(14,297)
3401	Health and Welfare	8,288	4,960	7,435	6,697	9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	-	106,713	115,360	8,647
3501	State Unemployment	44	84	95	90	56	56	280	224	112	56	56	56	-	1,210	14,116	12,907
3601	Workers' Compensation	-	-	-	1,166	2,241	2,241	2,241	2,241	2,241	2,241	1,653	361	-	16,626	10,440	(6,186)
		30,735	46,662	55,942	54,315	51,547	51,547	51,771	51,715	51,603	51,547	42,354	17,860	-	557,598	397,426	(160,172)
Books and Supplies																	
4100	Textbooks and Core Curricula	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
4200	Books and Other Materials	3,138	-	6,724	22,065	395	395	395	395	395	395	395	395	-	35,090	3,090	(32,000)
4302	School Supplies	-	160	1,071	121	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	-	9,388	31,388	22,000
4305	Software	1,650	1,939	-	-	903	903	903	903	903	903	903	903	-	10,811	10,811	-
4310	Office Expense	2,174	613	941	1,445	1,103	1,103	1,103	1,103	1,103	1,103	1,103	1,103	-	14,000	14,000	-
4311	Business Meals	-	122	-	40	73	73	73	73	73	73	73	73	-	750	750	-
4312	School Fundraising	-	-	-	-	352	352	352	352	352	352	352	352	-	2,812	2,812	0
4400	Noncapitalized Equipment	-	-	-	-	445	445	445	445	445	445	445	445	-	3,558	3,558	(0)
4700	Food Services	-	2,736	6,178	13,291	8,627	8,627	8,627	8,627	8,627	8,627	8,627	8,627	-	91,222	91,222	-
		6,962	5,571	14,914	36,963	12,903	12,903	12,903	12,903	12,903	12,903	12,903	12,903	-	167,630	167,629	(0)

Blue Oak Charter School
Monthly Cash Flow/Budget FY25-26

Revised 11/07/25



ADA = 182.00														Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	
Subagreement Services																														
5101	Nursing	-	-	1,848	3,696	3,428	3,428	3,428	3,428	3,428	3,428	3,428	-	32,964	32,964	-														
5102	Special Education	-	-	9,137	16,400	15,834	15,834	15,834	15,834	15,834	15,834	15,834	-	152,209	152,209	-														
5105	Security	330	-	-	300	125	125	125	125	125	125	125	-	1,627	1,627	-														
		330	-	10,985	20,396	19,386	19,386	19,386	19,386	19,386	19,386	19,386	-	186,800	186,800	-														
Operations and Housekeeping																														
5201	Auto and Travel	-	-	262	644	12	12	12	12	12	12	12	-	1,000	1,000	-														
5300	Dues & Memberships	6,574	1,000	-	736	459	459	459	459	459	459	459	-	11,981	11,981	-														
5400	Insurance	29,141	13,049	4,941	4,992	731	731	731	731	731	731	731	-	57,974	57,974	-														
5501	Utilities	-	12,700	1,065	31,732	5,808	5,808	5,808	5,808	5,808	5,808	5,808	-	91,963	91,963	-														
5502	Janitorial Services	-	-	2,371	920	818	818	818	818	818	818	818	-	9,831	9,831	-														
5900	Communications	170	170	594	599	1,351	1,351	1,351	1,351	1,351	1,351	1,351	-	12,340	12,340	-														
5901	Postage and Shipping	-	-	-	-	242	242	242	242	242	242	242	-	1,936	1,936	-														
		35,885	26,919	9,233	39,622	9,421	9,421	9,421	9,421	9,421	9,421	9,421	-	187,025	187,025	-														
Facilities, Repairs and Other Leases																														
5601	Rent	55,670	55,670	55,670	55,670	5,354	5,354	5,354	5,354	5,354	5,354	5,354	-	265,514	265,514	-														
5603	Equipment Leases	756	1,090	1,019	1,066	991	991	991	991	991	991	991	-	11,861	11,861	-														
5610	Repairs and Maintenance	-	-	715	75	327	327	327	327	327	327	327	-	3,403	3,403	-														
		56,426	56,760	57,404	56,811	6,672	6,672	6,672	6,672	6,672	6,672	6,672	-	280,778	280,778	-														
Professional/Consulting Services																														
5801	IT	-	2,570	-	-	1,728	1,728	1,728	1,728	1,728	1,728	1,728	-	16,396	16,396	-														
5802	Audit & Taxes	-	-	-	-	2,213	2,213	2,213	2,213	2,213	2,213	2,213	-	17,700	17,700	-														
5803	Legal	-	922	-	-	707	707	707	707	707	707	707	-	6,577	6,577	-														
5804	Professional Development	600	680	(340)	60	1,893	1,893	1,893	1,893	1,893	1,893	1,893	-	16,147	16,147	-														
5805	General Consulting	500	-	2,518	10,475	1,247	1,247	1,247	1,247	1,247	1,247	1,247	-	23,468	13,468	(10,000)														
5806	Special Activities/Field Trips	-	-	-	125	2,747	2,747	2,747	2,747	2,747	2,747	2,747	-	22,102	22,102	-														
5807	Bank Charges	70	50	50	50	49	49	49	49	49	49	49	-	613	613	-														
5808	Printing	-	-	-	-	5	5	5	5	5	5	5	-	39	39	-														
5809	Other taxes and fees	424	3	169	413	650	650	650	650	650	650	650	-	6,211	6,211	-														
5810	Payroll Service Fee	714	714	714	714	611	611	611	611	611	611	611	-	7,748	7,748	-														
5811	Management Fee	6,721	6,721	6,721	6,721	6,902	6,902	6,902	6,902	6,902	6,902	6,902	-	82,103	82,795	692														
5812	District Oversight Fee	-	-	-	-	2,881	1,746	2,982	2,573	1,806	2,841	1,806	-	23,324	22,742	(582)														
5814	SPED Encroachment	79	422	707	707	-	-	-	-	-	-	-	-	1,915	-	(1,915)														
5815	Public Relations/Recruitment	-	280	-	840	619	619	619	619	619	619	619	-	6,068	6,068	(0)														
		9,108	12,361	10,538	20,105	22,253	21,118	22,354	21,945	21,178	22,213	21,178	-	230,412	218,606	(11,806)														
Depreciation																														
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Interest																														
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Total Expenses														250,468	321,891	354,866	416,255	290,684	289,548	291,008	290,543	289,665	290,644	236,225	119,482	-	3,441,279	3,341,548	(99,730)	
Monthly Surplus (Deficit)														(156,527)	(243,173)	(216,112)	(277,733)	33,483	(58,719)	304,855	855	(26,443)	43,636	178,093	557,317	100,448	239,980	192,652	47,328	
Cash Flow Adjustments																														
Monthly Surplus (Deficit)														(156,527)	(243,173)	(216,112)	(277,733)	33,483	(58,719)	304,855	855	(26,443)	43,636	178,093	557,317	100,448	239,980			
Cash flows from operating activities																														
Depreciation/Amortization														-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables														360,135	(29,111)	(120,370)	(120,370)	374,484	-	-	-	-	-	-	252,731	(100,448)	617,051			
Prepaid Expenses														(8,727)	10,707	-	(10,645)	-	-	-	-	-	-	-	55,670	-	47,005			
Accounts Payable														(72,330)	15,490	(11,590)	416	-	-	-	-	-	-	-	(3,900)	-	(71,914)			
Accrued Expenses														(57,259)	66,666	55,765	47,261	(109,309)	(13,659)	(13,659)	(13,659)	(13,659)	(13,659)	(13,659)	(354,727)	-	(433,556)			
Deferred Revenue														-	162,221	51,996	404,646	(348,037)	26,447	(127,069)	26,447	26,447	(127,069)	26,447	(641,351)	-	(518,875)			
Cash flows from investing activities																														
Purchases of Prop. And Equip.														-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																														
Proceeds(Payments) on Debt														-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash														65,291	(17,199)	(240,310)	43,575	(49,379)	(45,931)	164,127	13,643	(13,655)	(97,092)	190,881	(134,259)					
Cash, Beginning of Month														799,584	864,875	847,676	607,366	650,941	601,562	555,631	719,758	733,400	719,745	622,653	813,534					
Cash, End of Month														864,875	847,676	607,366	650,941	601,562	555,631	719,758	733,400	719,745	622,653	813,534	679,274					

Blue Oak Charter School

Statement of Financial Position

October 31, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 650,941	\$ 799,585	\$ (148,644)	-19%
Accounts Receivable	9,811	9,811	-	0%
Public Funding Receivables	627,215	717,498	(90,283)	-13%
Prepaid Expenses	66,314	57,650	8,664	15%
Total Current Assets	1,354,281	1,584,544	(230,263)	-15%
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	\$ 3,839,951	\$ 4,070,214	\$ (230,263)	-6%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 4,316	\$ 69,032	\$ (64,716)	-94%
Accrued Liabilities	427,947	318,813	109,134	34%
Deferred Revenue	1,190,824	571,961	618,863	108%
Lease Liabilities	543,240	543,240	-	0%
Total Current Liabilities	2,166,327	1,503,046	663,281	44%
Long-Term Liabilities				
Long-Term Lease Liabilities	2,011,383	2,011,383	-	0%
Total Long-Term Liabilities	2,011,383	2,011,383	-	0%
Total Liabilities	4,177,710	3,514,429	663,281	19%
Total Net Assets	(337,759)	555,785	(893,544)	-161%
Total Liabilities and Net Assets	\$ 3,839,951	\$ 4,070,214	\$ (230,263)	-6%

Blue Oak Charter School

Statement of Cash Flows

For the period ended October 31, 2025

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	Month Ended 10/31/25	YTD Ended 10/31/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ (277,733)	\$ (893,544)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(120,370)	90,284
Prepaid Expenses	(10,645)	(8,665)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	416	(64,717)
Accrued Expenses	47,261	109,135
Deferred Revenue	404,646	618,863
Total Cash Flows from Operating Activities	43,575	(148,644)
Change in Cash & Cash Equivalents	43,575	(148,644)
Cash & Cash Equivalents, Beginning of Period	607,366	799,585
Cash and Cash Equivalents, End of Period	\$ 650,941	\$ 650,941

Blue Oak Charter School

Check Register

For the period ended October 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
7398	FERM000--Joan Ferm	10/2/2025	\$ 4,159.77
7402	GATE000--Gateway Science Museum	10/30/2025	\$ 125.00
12858	TODD001--Emma Todd	10/1/2025	\$ 375.00
12859	7MIN000--7 Mindsets Academy LLC	10/8/2025	5,750.00
12860	ADVA000--Advanced Document Concepts	10/8/2025	341.38
12861	ADVA001--Advantage Therapy Services Inc	10/8/2025	15,970.50
12862	ANTH000--Anthem Blue Cross	10/8/2025	10,893.61
12863	BLUE000--Blue Shield of California	10/8/2025	278.40
12864	CALI000--California Water Service	10/8/2025	1,190.39
12865	CERT000--Certified/Fortress Security & Fire	10/8/2025	300.00
12866	CHAR000--Charter Impact, LLC	10/8/2025	7,435.00
12867	CHAR002--Charter Schools Development	10/8/2025	736.00
12868	CHIC000--Chico Country Day School	10/8/2025	1,848.10
12869	CITY003--City of Chico	10/8/2025	171.67
12870	COMC000--Comcast	10/8/2025	372.87
12871	CPME000--CPM Educational Program	10/8/2025	875.60
12872	CURR000--Curriculum Associates, LLC	10/8/2025	1,209.45
12873	DEPA000--Department of Justice	10/8/2025	241.00
12874	EMPL1507--Employers Preferred Ins. Co	10/8/2025	1,166.00
12875	HUMA000--Humana Insurance Co	10/8/2025	1,651.35
12876	MEDI000--Medical Air Services Association	10/8/2025	140.00
12877	NORT000--North State Parent	10/8/2025	840.00
12878	NOUR000--Nourish Partners	10/8/2025	600.00
12879	ODPB000--ODP Business Solutions LLC	10/8/2025	361.49
12880	PGEX4816--PG&E	10/8/2025	18,132.41
12881	RUSS000--Russell, Gallaway Associates, Inc.	10/8/2025	1,875.00
12882	SINK000--Sinkie's Heating & Cooling	10/8/2025	75.00
12883	SYSC000--Sysco Food Services of	10/8/2025	6,885.74
12884	TAHO000--Tahoe Pure Water Co	10/8/2025	29.00
12885	WILL000--William H Sadlier Inc	10/8/2025	1,326.91
12886	ANTH000--Anthem Blue Cross	10/23/2025	10,508.03
12887	GRAN000--Cheryl Grant	10/23/2025	634.91
12888	CHIC000--Chico Country Day School	10/23/2025	1,848.10
12889	CITY003--City of Chico	10/23/2025	171.67

Blue Oak Charter School

Check Register

For the period ended October 31, 2025

Check Number	Vendor Name	Check Date	Check Amount
12890	CORN001--Cornell Distributing	10/23/2025	1,247.57
12891	CURR000--Curriculum Associates, LLC	10/23/2025	13,278.40
12892	DEPA000--Department of Justice	10/23/2025	141.00
12893	MART001--Jessica Martin	10/23/2025	30.00
12894	FERM000--Joan Ferm	10/23/2025	120.82
12895	MAHA000--Kayla Mahanay	10/23/2025	65.08
12896	CHAN001--Kelley Chandler	10/23/2025	115.56
12897	MACH000--Kellie Machi	10/23/2025	683.89
12898	MEDI000--Medical Air Services Association	10/23/2025	154.00
12899	PEAR000--Pearson Education	10/23/2025	429.52
12900	PGEX4816--PG&E	10/23/2025	12,065.48
12901	PHIL000--Philadelphia Insurance Companies	10/23/2025	3,531.56
12902	RECO001--Recology Butte Colusa Counties	10/23/2025	919.85
12903	SYSC000--Sysco Food Services of	10/23/2025	5,157.84
12904	SWAN000--Emily Swanson	10/29/2025	269.45
12905	LEEN000--Leen-Liberty Park	10/29/2025	55,670.00
50040	VOYA000--Voya Financial FBO CalSTRS	10/28/2025	1,450.00
E100125-01	TMOB4649--T-Mobile	10/1/2025	56.39
E100125-02	CALP000--CalPERS	10/1/2025	200.00
E100125-03	CALP000--CalPERS	10/1/2025	350.00
E100125-04	CALP000--CalPERS	10/1/2025	16,774.07
E101425-01	AMER001--American Express	10/14/2025	5,278.24
E101625-01	BENE000--Benefit Resource, Inc	10/16/2025	423.50
E102025-01	MACQ000--Macquarie Equipment Capital	10/20/2025	264.39
E102025-02	MACQ000--Macquarie Equipment Capital	10/20/2025	327.75
E102325-01	SUNL000--Sun Life Canada	10/23/2025	136.93
E102725-02	BENE000--Benefit Resource, Inc	10/27/2025	505.83
E102725-01	MACQ000--Macquarie Equipment Capital	10/27/2025	163.88
E103125-01	GOLD000--Golden Valley Bank	10/31/2025	50.00

Total Disbursements Issued in October **\$ 218,380.35**