

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926 (Room 2)
FINANCE COMMITTEE REGULAR MEETING AGENDA
Wednesday, October 14, 5:00 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/86246015346?pwd=WGJBSFFdpFRV4O2DLxC4eV76OUrYcG.1>

Meeting ID: 862 4601 5346

Passcode: Hvd7nu

Vision: To be a model for successful education of the whole child.

Mission: To nurture and deepen each child's academic and creative capacities using methods inspired by Waldorf education in a public school setting.

Virtues: Hold Reverence - Have Courage - Build Friendships - Seek Wisdom - Show Compassion

Notice: Any person with a disability may request the agenda be made available in an appropriate alternative format. A request for a disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting at, 450 W. East Ave., Chico, CA or by calling (530) 879-7483 between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday (at least 48 hours before the meeting). All efforts will be made for reasonable accommodations.

Blue Oak Charter Council (BOCC) may tape, film, stream, or broadcast any open BOCC Meeting. The BOCC Chair may announce that a recording or broadcasting is being made at the direction of BOCC members and that the recording or broadcast may capture images and sounds of those attending the meeting. Any BOCC recording may be erased or destroyed 30 days after the meeting. All times noted on the agenda are approximate and listed solely for convenience. The Board may hear items earlier or later than is noted and may move the order of agenda items.

AGENDA

OPEN SESSION - 5:00 PM

1. OPENING

- 1.1. Call Meeting to Order**
- 1.2. Roll Call of Committee Members and Establish Quorum**
- 1.3. Invocation - School Verse Read**

"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here, Love of one another, Love of our school, and Love of life itself. Let us remember that as many hands build a house, so many hearts build a school."

1.4. Audience to Address the Committee

This is the opportunity for members of the community to address the committee concerning items not on the

agenda. Committee Members will not respond to comments due to Brown Act expectations concerning agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

1.5. Agenda Modifications

1.6. Approve Minutes - September 2026

2. FINANCIAL REPORTS

2.1. Monthly Financial Report - August 2026 - Steve McClain, Charter Impact

2.1.1. Financial Presentation, Including Attendance and Enrollment Update

2.1.2. Monthly Cash Flow/Annual Forecast with Actual to Budget Summary

2.1.3. Statement of Cash Flows

2.1.4. Accounts Payable Aging

2.1.5. Monthly Check Registers including Electronic/ACH Payments (August)

2.2. Credit Card Statement (September 2026)

2.3. Point of Sale Transactions (September 2026)

3. BUSINESS

3.1. ELOP Cost Center

Discussion

3.2. Unaudited Actuals Update

3.3.

4. NEXT MEETING - November 10, 2026 5:00pm

5. ADJOURNMENT (time)

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926 (Room 2)
FINANCE COMMITTEE REGULAR MEETING AGENDA
Wednesday September, 9 2026 05:00 PM

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<https://us06web.zoom.us/j/86246015346?pwd=WGJBSFFdpFRV4O2DLxC4eV76OUrYc>

G.1

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AGENDA

OPEN SESSION - 5:00 PM

1. OPENING

1.1. Call Meeting to Order - 5:02 PM

1.2. Roll Call of Committee Members and Establish Quorum

Name	Present	Absent
Tim Drury	X	
Abigail Segobia	X	
Elizabeth Nail	X	

Michelle Greene		X
Lauren Cesca	X	

1.3. Invocation - School Verse Read

"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here, Love of one another, Love of our school, and Love of life itself. Let us remember that as many hands build a house, so many hearts build a school."

1.4. Audience to Address the Committee - None

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Committee Members will not respond to comments due to Brown Act expectations concerning agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

1.5. Agenda Modifications -None

1.6. Approve Minutes - August 2026

Lauren Cesca made a motion to approve the August 2026 minutes, Elizabeth Nail seconded the motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	X			
Abigail Segobia	X			
Elizabeth Nail	X			
Michelle Greene				X
Lauren Cesca	X			

➤ Vote passes.

2. FINANCIAL REPORTS

2.1. Monthly Financial Report - August 2026 - Steve McClain, Charter Impact

- 2.1.1. Financial Presentation, Including Attendance and Enrollment Update
- 2.1.2. Monthly Cash Flow/Annual Forecast with Actual to Budget Summary
- 2.1.3. Statement of Cash Flows
- 2.1.4. Accounts Payable Aging
- 2.1.5. Monthly Check Registers including Electronic/ACH Payments (August)

[FY27 BOCS August Board Financial Presentation Link](#)

A discussion regarding the financial reports took place:

- Elizabeth Nail brought up concerns that low enrollment will negatively impact later cuts, which will surprise staff members in the spring, as it's happened before.
- Lauren Cesca will put this on the agenda for the Charter Council meeting 9/15/26.
- Questions were raised about: TCP, cashflow, and accounts payable.

Elizabeth Nail made a motion to approve August 2026 Financial Reports 2.1.1 through 2.1.5, Abigail Segobia seconded the motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	X			
Abigail Segobia	X			
Elizabeth Nail	X			
Michelle Greene				X
Lauren Cesca	X			

➤ Vote passes.

2.2. Credit Card Statement (August 2026)

2.3. Point of Sale Transactions (August 2026)

During the discussion, Elizabeth Nail asked how many credit/debit cards we have. Tim Drury indicated a debit card from Golden Valley, a card from US Bank, and a credit card from AMEX. The AMEX statement was not provided, so Lauren Cesca asked that it be included in the packet next month.

Elizabeth Nail made a motion to approve August 2026 Financial Reports 2.1.1 through 2.1.5, Abigail Segobia seconded the motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	X			
Abigail Segobia	X			
Elizabeth Nail	X			
Michelle Greene				X
Lauren Cesca	X			

➤ Vote passes.

3. BUSINESS

3.1. ELOP Cost Center

Discussion

Elizabeth Nail asked if summer school was included in the ELOP cost center statement. Steve McClaine indicated that it should have been. However, there was doubt, as the amounts were too low. Steve will look into and will clarify at the next meeting.

4. NEXT MEETING - October 14, 2026 5:00pm

5. ADJOURNMENT - 5:53 pm

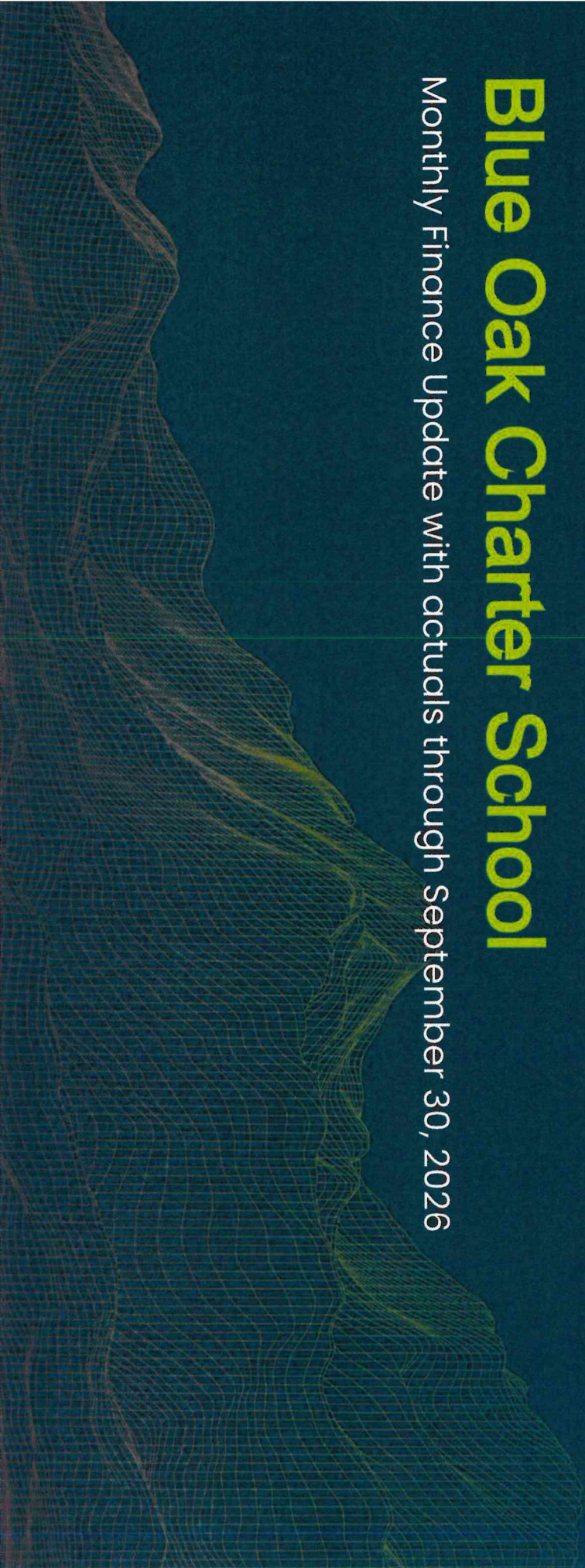
Minutes Taken By: Kellie Machi

Approved by: _____ Date: _____



Blue Oak Charter School

Monthly Finance Update with actuals through September 30, 2026



Highlights

- Significant concern for excess loss similar to 25/26 (\$500K+).
- Low enrollment/ADA forecast to cut (\$300K)+ from budget.
- Expenses trending above budget, requiring significant reductions.
- Current enrollment 176, ADA through M2 161, down from budget ADA 180.
- Cash ended month \$106K, with AP \$86K – recommend pursuing financing.

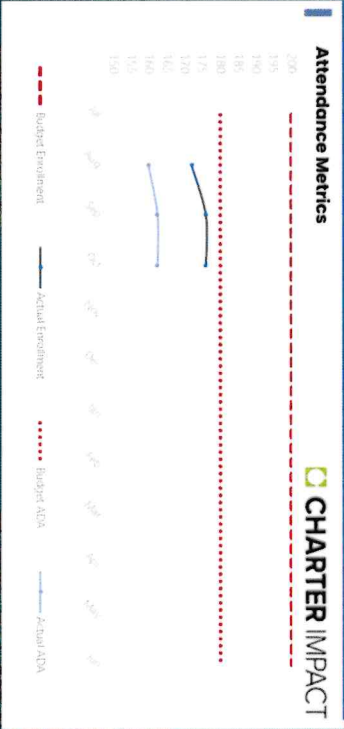
Compliance & Reporting

- Quarterly reporting will be submitted in Oct.
- Revised budget approval recommended for Nov meeting.

Attendance

Enrollment & Per Pupil Data			
	Actual	Forecast	Budget
Average Enrollment	175	180	200
ADA	161	162	180
Attendance Rate	92.4%	90.0%	90.0%
Unduplicated %	63.9%	63.9%	64.9%
Revenue per ADA		\$21,324	\$20,903
Expenses per ADA		\$24,508	\$20,489

- Forecast enrollment 180, ADA 162.
- LCFF forecast \$13,350+ per ADA (additional funding \$2K+).



Revenue

- Forecast revenue reduced to \$3.45 million.
- Includes \$175K one-time grant funding.
- Grant recognition dependent on cash flow for funded activities.

CHARTER IMPACT

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 240,985	\$ 242,539	\$ (1,554)	\$ 2,163,053	\$ 2,473,022	\$ (309,969)
Federal Revenue	-	15,658	(15,658)	186,989	189,541	(2,552)
Other State Revenue	27,329	99,646	(72,317)	1,077,917	1,075,065	2,852
Other Local Revenue	4,185	2,602	1,582	26,582	25,000	1,582
Total Revenue	\$ 272,499	\$ 360,446	\$ (87,947)	\$ 3,454,542	\$ 3,762,628	\$ (308,086)

Expenses

- Forecast expenses \$3.97 million.
- Significant reductions required to balance \$3.4 million budget.
- Reductions required to compensation (forecast 70% of budget).

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 361,748	\$ 273,111	\$ (88,637)	\$ 1,357,273	\$ 1,352,873	\$ (4,400)
Classified Salaries	122,039	125,875	3,836	765,582	596,293	(169,289)
Benefits	149,616	128,072	(21,543)	693,954	599,612	(94,342)
Books and Supplies	57,890	51,777	(6,113)	172,210	186,330	14,120
Subagreement Services	23,542	18,625	(4,917)	94,600	94,600	-
Operations	89,711	54,457	(35,254)	199,610	219,900	20,290
Facilities	112,420	110,500	(1,920)	444,530	374,530	(70,000)
Professional Services	38,577	40,155	1,578	242,570	263,804	21,234
Depreciation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenses	\$ 955,542	\$ 802,572	\$ (152,970)	\$ 3,970,329	\$ 3,687,942	\$ (282,387)

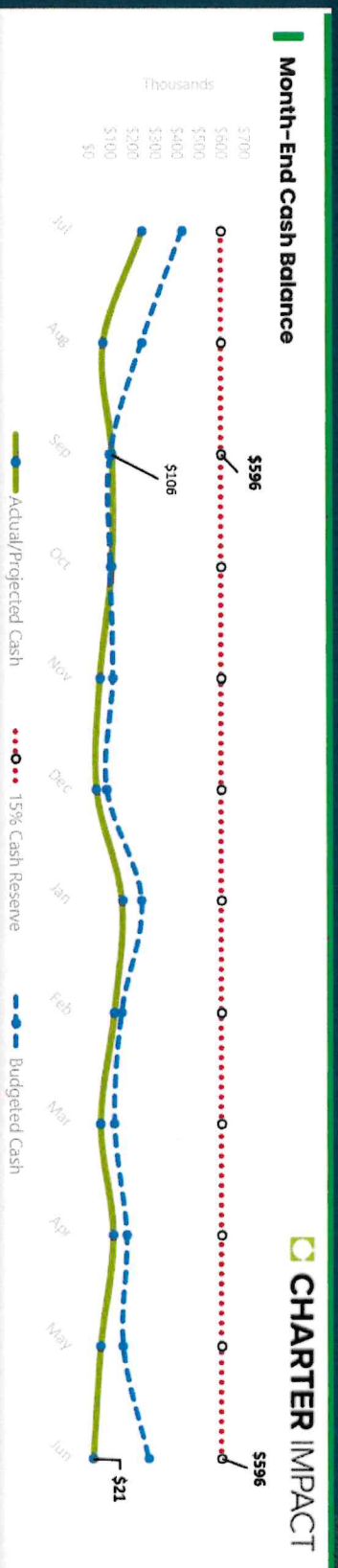
Fund Balance

- Current forecast projects deficit fund balance, in violation of authorizer MOU.
- Short term goal fund balance 3%+ to comply with state recommendations.
- Long term goal 10%-15% fund balance to strengthen cash flow.

 CHARTER IMPACT						
	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (683,043)	\$ (442,126)	\$ (240,917)	\$ (515,787)	\$ 74,686	\$ (590,473)
Beginning Fund Balance	110,320	110,320		110,320	110,320	
Ending Fund Balance	<u>\$ (572,723)</u>	<u>\$ (331,806)</u>		<u>\$ (405,467)</u>	<u>\$ 185,006</u>	
<i>As a % of Annual Expenses</i>	-14.4%	-9.0%		-10.2%	5.0%	

Cash Balance

- Cash ended month \$106K with AP \$86K (8 days).
- Current cash balance strained by operating loss.
- Cash flow financing (bank or factoring) recommended to stabilize operations
- Surplus savings required to stabilize cash balance.



Compliance Deadlines

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Oct-07	Census Day - The first Wed in Oct is Census Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on October 31st.	FI	No	No	http://www.sde.ca.gov/ds/de/csb/
		LCAP Upload to the California School Dashboard California Education Code Section 52065(c)(1) requires all LEAs upload their most recent Local Control and Accountability Plan (LCAP) to the California School Dashboard (Dashboard). The LCAP upload submission window will be open from September 14 through October 9, 2026. For further information regarding Dashboard Coordinators or the LCAP upload, please contact the Local Agency Systems Support Office by email at LCFF@sde.ca.gov.				
FINANCE	Oct-09		BOCS	No	No	
FINANCE	Oct-30	ADA Report #1 - EDCOE SELPA requires the reporting of Enrollment/ADA 3 times a year for their planning and to better assist their charter members.	Charter Impact	No	No	https://charterselecta.org/
DATA TEAM	Oct-31	CDEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	BOCS	No	No	https://www.sde.ca.gov/ds/de/cbv/
FINANCE	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Title II, Title III and Title IV 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	http://www.sde.ca.gov/fb/aa/cmv/
FINANCE	Oct-31	Collect National School Lunch Program (NSLP) applications - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	BOCS	No	No	https://www.sde.ca.gov/fb/aa/nv/index.asp?tabsection=1
DATA TEAM	Oct-31	Collect Alternative Income Forms from Families Alternative income forms can be used in place of, or in conjunction with, federal meal applications to determine students whose household income meets FRPM eligibility levels. Determination is required to calculate UPC (Unduplicated Pupil Count) for Supplemental and Concentration funding, as well as other state grants.	BOCS	No	No	https://www.sde.ca.gov/fb/aa/pa/aincomeforms.asp
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.sde.ca.gov/is/nv/sn/verificationreport.asp
FINANCE	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - although not required, it is recommended to review these policies annually. The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	BOCS	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025

Appendix

- Monthly Cash Flow / Forecast
- Statement of Financial Position
- Statement of Cash Flows
- Accounts Payable Aging
- Check Register

Blue Oak Charter School

**Financial Package
September 30, 2026**

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Forecast FY26-27

Revised 10/09/2026

ADA = 162.00



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																
8011	-	62,623	62,623	112,721	112,721	112,721	112,721	112,721	75,213	75,213	75,213	75,213	75,213	1,064,914	1,352,545	(287,631)
8012	-	-	-	139,302	-	-	139,302	-	120,251	-	120,251	-	120,251	519,106	477,107	41,999
8096	-	45,692	70,047	47,170	47,170	47,170	47,170	75,815	37,907	37,907	37,907	37,907	37,907	579,033	643,370	(64,337)
	-	108,315	132,670	299,193	159,891	159,891	299,193	159,891	151,027	233,371	113,120	113,120	233,371	2,163,053	2,473,022	(309,969)
Federal Revenue																
8181	-	-	-	-	-	-	-	-	-	-	-	-	28,565	28,565	28,565	-
8220	-	-	-	3,915	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	14,876	78,296	88,343	(10,047)
8290	-	-	-	14,112	-	-	14,112	-	14,112	-	14,113	-	-	56,449	56,454	(5)
8291	-	-	-	1,506	-	-	1,545	-	-	1,545	-	1,584	-	6,179	6,179	-
8296	-	-	-	2,500	-	-	2,500	-	-	2,500	-	10,000	-	17,500	10,000	7,500
	-	-	-	7,921	21,550	7,438	25,595	7,438	7,438	25,595	7,438	33,134	43,441	186,989	189,241	(2,552)
Other State Revenue																
8311	13,290	-	13,290	23,893	23,893	23,893	23,893	23,893	23,887	23,887	23,887	23,887	23,887	265,481	265,481	-
8520	-	-	-	3,398	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	12,913	67,966	76,687	(8,721)
8545	-	-	-	-	-	-	111,829	-	-	-	55,914	-	55,914	223,657	237,958	(14,301)
8550	-	-	-	-	-	2,712	-	-	-	-	-	-	-	2,712	2,712	-
8560	-	-	-	-	-	-	11,825	-	-	-	11,825	-	20,415	44,064	48,960	(4,896)
8599	-	-	-	-	-	-	-	-	-	-	-	-	473,289	474,038	443,268	30,770
	13,290	-	14,039	27,292	30,350	33,062	154,003	30,350	30,344	42,168	86,258	503,633	113,130	1,077,917	1,075,065	2,852
Other Local Revenue																
8699	-	2,791	1,394	421	2,671	3,842	1,021	2,092	1,084	4,463	3,402	3,402	-	26,582	25,000	1,582
	-	2,791	1,394	421	2,671	3,842	1,021	2,092	1,084	4,463	3,402	3,402	-	26,582	25,000	1,582
Total Revenue	13,290	111,106	148,103	334,826	214,462	204,233	479,813	199,771	189,893	305,597	210,218	653,288	389,942	3,454,542	3,762,628	(308,086)
Expenses																
Certificated Salaries																
1100	57,877	118,689	126,664	92,900	92,900	92,900	92,900	92,900	92,900	92,900	40,811	-	-	994,341	986,877	(7,464)
1170	4,012	1,731	5,051	6,056	6,056	6,056	6,056	6,056	6,056	6,056	6,056	6,056	-	65,298	71,029	5,731
1175	2,108	(2,108)	-	567	567	567	567	567	567	567	567	567	-	5,100	8,302	3,202
1200	806	2,754	8,531	9,530	9,530	9,530	9,530	9,530	9,530	9,530	-	-	-	88,330	74,123	(14,208)
1300	11,878	11,878	11,878	11,878	11,878	11,878	11,878	11,878	11,878	11,878	11,878	11,878	-	142,538	137,172	(5,365)
1900	-	-	-	6,852	6,852	6,852	6,852	6,852	6,852	6,852	6,852	6,852	-	61,666	75,370	13,704
	76,680	132,943	152,124	127,783	127,783	127,783	127,783	127,783	127,783	127,783	75,694	25,353	-	1,357,273	1,352,873	(4,400)
Classified Salaries																
2100	2,383	2,060	24,825	33,920	33,920	33,920	33,920	33,920	33,920	33,920	33,920	-	-	300,632	240,002	(60,630)
2400	17,212	19,877	24,845	28,200	28,200	28,200	28,200	28,200	28,200	28,200	28,200	20,800	-	308,333	217,804	(90,529)
2900	6,962	6,836	17,040	15,722	15,722	15,722	15,722	15,722	15,722	15,722	15,722	-	-	156,617	138,487	(18,130)
	26,557	28,773	66,709	77,843	77,843	77,843	77,843	77,843	77,843	77,843	77,843	-	-	765,582	596,293	(169,289)
Benefits																
3101	14,037	22,726	24,305	24,625	24,625	24,625	24,625	24,625	24,625	24,625	14,587	4,886	-	252,915	256,489	3,574
3202	5,960	9,052	20,910	20,974	20,974	20,974	20,974	20,974	20,974	20,974	5,604	5,604	-	209,321	144,221	(65,100)
3301	1,657	2,278	4,986	4,926	4,926	4,926	4,926	4,926	4,926	4,926	1,316	-	-	49,642	33,872	(15,772)
3311	1,426	2,257	3,088	3,021	3,021	3,021	3,021	3,021	3,021	3,021	2,256	678	-	30,850	27,393	(3,458)
3401	7,665	9,182	16,096	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	122,942	110,000	(12,942)
3501	49	74	103	61	61	61	306	245	123	61	61	61	-	1,267	1,190	(77)
3601	-	1,883	1,883	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,178	655	-	27,015	26,448	(567)
	30,793	47,452	71,371	66,524	66,524	66,524	66,769	66,708	66,585	66,524	54,982	23,200	-	693,954	599,612	(94,342)

ADA = 180.00

Blue Oak Charter School

Monthly Cash Flow/Forecast FY26-27

Revised 10/09/2026

ADA = 162.00

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies	4200 Books and Other Materials	1,298	15,572	437	437	437	437	437	437	437	437	437	-	20,804	34,200	13,396
	4302 School Supplies	13,111	12,180	5,106	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	39,396	17,000	(22,396)
	4305 Software	120	1,299	1,299	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	-	11,700	11,700	-
	4310 Office Expense	-	4,423	520	929	929	929	929	929	929	929	929	-	13,300	21,300	8,000
	4311 Business Meals	56	321	72	150	150	150	150	150	150	150	150	-	1,800	1,800	-
	4400 Noncapitalized Equipment	-	-	3,648	33	33	33	33	33	33	33	33	-	3,948	300	(3,648)
	4700 Food Services	-	165	-	9,011	9,011	9,011	9,011	9,011	9,011	9,011	9,011	-	81,262	100,030	18,768
														172,210	186,330	14,120
Subagreement Services	5101 Nursing	-	5,797	2,101	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	-	20,900	20,900	-
	5102 Special Education	-	644	14,701	6,339	6,339	6,339	6,339	6,339	6,339	6,339	6,339	-	72,400	72,400	-
	5105 Security	-	-	300	111	111	111	111	111	111	111	111	-	1,300	1,300	-
	-	-	6,440	17,102	7,895	7,895	7,895	7,895	7,895	7,895	7,895	7,895	-	94,600	94,600	-
Operations and Housekeeping	5201 Auto and Travel	3,519	747	215	113	113	113	113	113	113	113	113	-	5,500	4,300	(1,200)
	5300 Dues & Memberships	4,470	4,251	-	453	453	453	453	453	453	453	453	-	12,800	12,800	-
	5400 Insurance	27,421	14,218	3,918	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	-	72,410	93,900	21,490
	5501 Utilities	-	15,012	13,224	6,585	6,585	6,585	6,585	6,585	6,585	6,585	6,585	-	87,500	87,500	-
	5502 Janitorial Services	-	962	-	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	-	13,100	13,100	-
	5900 Communications	584	575	596	561	561	561	561	561	561	561	561	-	6,800	6,800	-
	5901 Postage and Shipping	-	-	-	167	167	167	167	167	167	167	167	-	1,500	1,500	-
														199,610	219,900	20,290
Facilities, Repairs and Other Leases	5601 Rent	35,000	35,000	35,000	35,000	35,000	58,755	58,755	23,755	23,755	23,755	23,755	-	422,530	352,530	(70,000)
	5603 Equipment Leases	756	1,076	1,003	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	-	15,900	15,900	-
	5610 Repairs and Maintenance	-	3,289	1,296	168	168	168	168	168	168	168	168	-	6,100	6,100	-
	-	35,756	39,365	37,299	36,620	36,620	60,375	60,375	25,375	25,375	25,375	25,375	-	444,530	374,530	(70,000)
Professional/Consulting Services	5801 IT	-	-	-	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	-	12,300	12,300	-
	5802 Audit & Taxes	-	-	7,560	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	-	18,900	18,900	-
	5803 Legal	-	-	646	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	-	12,000	18,900	6,900
	5804 Professional Development	775	-	-	936	936	936	936	936	936	936	936	-	9,200	17,200	8,000
	5805 General Consulting	1,167	1,792	1,167	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	-	37,900	34,700	(3,200)
	5806 Special Activities/Field Trips	-	-	-	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	-	23,600	23,600	-
	5807 Bank Charges	50	70	75	83	83	83	83	83	83	83	83	-	940	700	(240)
	5808 Printing	-	-	-	11	11	11	11	11	11	11	11	-	100	100	-
	5809 Other taxes and fees	-	31	242	447	447	447	447	447	447	447	447	-	4,300	4,300	-
	5810 Payroll Service Fee	630	630	630	692	692	692	692	692	692	692	692	-	8,115	8,300	185
	5811 Management Fee	6,271	6,271	6,271	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,063	81,553	6,490
	5812 District Oversight Fee	-	1,046	589	2,992	1,599	2,992	1,599	1,510	2,334	1,131	1,131	-	21,631	24,730	3,100
	5814 SPED Enforcement	442	-	442	717	717	717	717	717	717	717	717	-	8,821	8,821	-
	5815 Public Relations/Recruitment	257	288	1,235	880	880	880	880	880	880	880	880	-	9,700	9,700	-
	-	9,592	10,128	18,857	23,271	21,878	23,271	21,878	21,789	22,613	21,410	21,410	-	242,570	263,804	21,234
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	228,658	319,253	407,631	364,849	363,456	363,456	388,849	387,395	352,183	352,946	288,112	148,947	4,596	3,970,329	3,687,942	(282,387)
Monthly Surplus (Deficit)	(215,368)	(208,147)	(259,528)	(30,023)	(148,994)	(159,223)	90,964	(187,624)	(162,290)	(47,348)	(77,894)	504,342	385,346	(515,787)	74,686	(590,473)

Blue Oak Charter School

Monthly Cash Flow/Forecast FY26-27

Revised 10/09/2026

ADA = 162.00

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(215,368)	(208,147)	(259,528)	(30,023)	(148,994)	(159,223)	90,964	(187,624)	(162,290)	(47,348)	(77,894)	504,342	385,346	(515,787)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	365,016	30,709	117,418	26,311	-	-	-	-	-	-	-	-	(389,942)	184,769		
Prepaid Expenses	37,850	(30,526)	48,861	-	-	-	-	-	-	-	-	-	-	56,185		
Accounts Payable	(41,965)	14,062	74,749	17,951	73,356	-	-	115,062	79,973	80,796	-	-	(80,796)	337,782		
Accrued Expenses	(31,920)	(23,247)	46,971	(39,921)	(2,169)	(2,169)	(2,169)	(2,169)	(2,169)	(2,169)	(2,169)	(51,669)	-	(114,969)		
Deferred Revenue	-	40,974	11,549	24,138	24,138	146,101	24,138	40,108	24,138	24,138	24,138	(439,370)	-	(55,810)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	113,613	(176,175)	40,020	(1,544)	(53,669)	(15,291)	112,933	(34,623)	(60,348)	55,417	(55,925)	(32,236)				
Cash, Beginning of Month	128,803	242,416	66,240	106,261	104,716	51,047	35,757	148,689	114,066	53,718	109,135	53,209				
Cash, End of Month	242,416	66,240	106,261	104,716	51,047	35,757	148,689	114,066	53,718	109,135	53,209	20,973				

Blue Oak Charter School
Statement of Financial Position

For the period ended September 30, 2026

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 106,261	\$ 128,803	\$ (22,542)	(18) %
Accounts Receivable	4,810	4,810	0	0 %
Public Funding Receivables	56,573	569,716	(513,143)	(90) %
Prepaid Expenses	0	56,185	(56,185)	(100) %
Total Current Assets	167,644	759,514	(591,870)	(78) %
Total Assets	\$ 167,644	\$ 759,514	\$ (591,870)	(78) %
Liabilities				
Current Liabilities				
Accounts Payable	\$ 85,933	\$ 39,085	\$ 46,848	120 %
Accrued Liabilities	234,244	242,442	(8,197)	(3) %
Deferred Revenue	420,190	367,666	52,523	14 %
Total Current Liabilities	740,367	649,193	91,174	14 %
Total Liabilities	740,367	649,193	91,174	14 %
Net Asset	(572,723)	110,320	(1,366,087)	(1,238) %
Liabilities & Net Assets	\$ 167,644	\$ 759,514	\$ (1,274,913)	(168) %

Blue Oak Charter School

Statement of Cash Flows

For the period ended September 30, 2026

	Month Ended 09/30/26	YTD Ended 09/30/26
Cash Flows from Operating Activities		
Change in Net Assets	\$ (259,528)	\$ (683,043)
(Increase) Decrease in Operating Assets		
Public Funding Receivables	117,418	513,142
Prepaid Expenses	48,861	56,185
Increase (Decrease) in Operating Liabilities		
Accounts Payable	74,749	46,848
Accrued Expenses	46,971	(8,197)
Deferred Revenue	11,549	52,523
Total Cash Flows from Operating Activities	40,020	(22,542)
 Change in Cash and Cash Equivalents	 40,020	 (22,542)
Cash & Cash Equivalents, Beginning of Period	66,241	128,803
Cash & Cash Equivalents, End of Period	\$ 106,261	\$ 106,261

Blue Oak Charter School

Accounts Payable Aging

For the period ended September 30, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Advanced Document Concepts for Business	INV195855	10/01/2026	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 129
Advanced Document Concepts for Business	INV195854	10/01/2026	62	-	-	-	-	62
Advanced Document Concepts for Business	INV195853	10/01/2026	65	-	-	-	-	65
Advantage Therapy Services Inc	163	09/06/2026	644	-	-	-	-	644
Advantage Therapy Services Inc	166	09/13/2026	6,656	-	-	-	-	6,656
Advantage Therapy Services Inc	170	09/26/2026	8,045	-	-	-	-	8,045
AmTrust Financial Services Inc.	AMTR091126	09/26/2026	1,883	-	-	-	-	1,883
BDtech	13730	10/03/2026	917	-	-	-	-	917
Brown Sheep Co	2270918	08/29/2026	-	-	71	-	-	71
California Water Service	CALI081726-1675	09/08/2026	1,446	-	-	-	-	1,446
California Water Service	CALI091426	10/05/2026	1,209	-	-	-	-	1,209
Certified/Fortress Security & Fire Systems	31821	10/01/2026	300	-	-	-	-	300
Chico Country Day School	10027-00063	10/01/2026	2,101	-	-	-	-	2,101
City of Chico	CITY082926-1675	09/17/2026	172	-	-	-	-	172
City of Chico	AR00167685	09/23/2026	296	-	-	-	-	296
CliftonLarsonAllen LLP	L261566228	09/08/2026	7,560	-	-	-	-	7,560
Comcast	COMC090726-2009	09/29/2026	386	-	-	-	-	386
CPM Educational Program	2602682-IN	09/23/2026	1,298	-	-	-	-	1,298
Curriculum Associates, LLC	90979073	09/24/2026	15,170	-	-	-	-	15,170
Department of Justice	072816	09/03/2026	160	-	-	-	-	160
Department of Justice	066286	08/31/2026	64	-	-	-	-	64
EMS Ling Inc	INV-16580	10/11/2026	1,299	-	-	-	-	1,299
Gopher	INS33997	09/20/2026	1,864	-	-	-	-	1,864
J C Nelson Supply Co	802345	10/04/2026	415	-	-	-	-	415
Law Offices of Young, Minney & Corr, LLP	24318	10/03/2026	646	-	-	-	-	646
Medical Air Services Association	2475087	10/01/2026	154	-	-	-	-	154
Mercurius Art Makes Sense	30040	09/23/2026	60	-	-	-	-	60
Mercurius Art Makes Sense	30039	09/23/2026	44	-	-	-	-	44
Mercurius Art Makes Sense	29996	09/23/2026	12	-	-	-	-	12
Mercurius Art Makes Sense	29995	09/23/2026	21	-	-	-	-	21

Blue Oak Charter School

Accounts Payable Aging

For the period ended September 30, 2026

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Mercurius Art Makes Sense	30394	10/01/2026	53	-	-	-	-	53
Mercurius Art Makes Sense	29976	09/23/2026	480	-	-	-	-	480
Mercurius Art Makes Sense	29977	09/23/2026	111	-	-	-	-	111
North State Parent	76137	09/01/2026	840	-	-	-	-	840
Nourish Partners	1112	09/30/2026	1,167	-	-	-	-	1,167
ODP Business Solutions LLC	480025387001	09/19/2026	390	-	-	-	-	390
PG&E	PGEX091026-4816	09/28/2026	11,843	-	-	-	-	11,843
PG&E	PGEX061026-4816	06/29/2026	-	-	-	-	7,297	7,297
Philadelphia Insurance Companies	2009703275	09/21/2026	3,764	-	-	-	-	3,764
Rojas Landscaping	ROJA082926	09/28/2026	1,000	-	-	-	-	1,000
School Specialty LLC	308104949360	09/27/2026	4,982	-	-	-	-	4,982
Tahoe Pure Water Co	0992671	10/09/2026	60	-	-	-	-	60
Upgraded Living	13449	09/08/2026	395	-	-	-	-	395
William H Sadlier Inc	INV280196	10/18/2026	402	-	-	-	-	402
Total Outstanding Invoices			\$ 78,565	\$ -	\$ 71	\$ -	\$ 7,297	\$ 85,933

Blue Oak Charter School**Check Register***For the period ended September 30, 2026*

Check/Voucher No.	Vendor	Check Date	Amount Applied
13311	Ashley Angel	09/11/2026	\$ 81.85
13312	Brittany Simons Jones	09/11/2026	30.00
13313	Cheryl Grant	09/11/2026	164.31
13314	Katherine McDonald	09/11/2026	30.00
13315	Kathy Maddox	09/11/2026	30.00
13316	Liz Anderson	09/11/2026	286.98
13317	Madison Williams	09/11/2026	30.00
13318	Sarah Garcia	09/11/2026	30.00
13319	Kelley Chandler	09/17/2026	44.90
13320	Michelle Breeze	09/17/2026	30.00
ACH	Verdant Commercial Capital	09/01/2026	264.39
ACH	American Express	09/10/2026	1,862.35
ACH	Verdant Commercial Capital	09/15/2026	327.75
ACH	Benefit Resource, Inc	09/16/2026	116.00
ACH	US Bank	09/24/2026	8,375.50
ACH	Verdant Commercial Capital	09/25/2026	163.88
ACH	Benefit Resource, Inc	09/25/2026	547.49
ACH	Benefit Resource, Inc	09/28/2026	7,981.35
ACH	Golden Valley Bank	09/29/2026	25.00
ACH	T-Mobile	09/29/2026	39.09
ACH	Golden Valley Bank	09/30/2026	50.00
Total Disbursements			<u>\$ 20,510.84</u>

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Oct-07	Census Day - The first Wed in Oct is Census Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on October 31st.	FPI	No	No	http://www.cde.ca.gov/ds/dec/db/
FINANCE	Oct-09	LCAP Upload to the California School Dashboard California Education Code Section 52065(c)(1) requires all LEAs upload their most recent Local Control and Accountability Plan (LCAP) to the California School Dashboard. The LCAP upload submission window will be open from September 14 through October 9, 2026. For further information regarding Dashboard Coordinators or the LCAP upload, please contact the Local Agency Systems Support Office by email at LCF@cde.ca.gov	BOCS	No	No	
FINANCE	Oct-30	ADA Report #1 - EDCOE SELPA requires the reporting of Enrollment/ADA 3 times a year for their planning and to better assist their charter members.	Charter Impact	No	No	https://charterseipa.org/
DATA TEAM	Oct-31	CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	BOCS	No	No	https://www.cde.ca.gov/ds/dec/db/
FINANCE	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Title II, Title III and Title IV 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	http://www.cde.ca.gov/fg/aa/cm/
FINANCE	Oct-31	Collect National School Lunch Program (NSLP) applications - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	BOCS	No	No	https://www.cde.ca.gov/fg/aa/nv/index.asp?tabsection=1
DATA TEAM	Oct-31	Collect Alternative Income Forms from Families Alternative income forms can be used in place of, or in conjunction with, federal meal applications to determine students whose household income meets FRPM eligibility levels. Determination is required to calculate UPC (Unduplicated Pupil Count) for Supplemental and Concentration funding, as well as other state grants.	BOCS	No	No	https://www.cde.ca.gov/fg/aa/altincomeforms.asp
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/fg/aa/nv/verificationreport.asp
FINANCE	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - although not required, it is recommended to review these policies annually. The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	BOCS	Yes	No	https://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Nov-30	Universal Prekindergarten (UPK) Planning and Implementation Grant Expenditure report #7 - Report 65 for resource code 6053 - Expenditure reports for the reporting period of November 1, 2025, to June 30, 2026 If your LEA or CDE 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/ks/en/upkpr.asp	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/ci/ks/en/kinderfaq.asp
DATA TEAM	Dec-11	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 IBC 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 LCF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/ds/sp/cf/rmcalendar.asp
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/aa/interimstatus.asp

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH

TIM DRURY

Closing Date 09/18/26 Next Closing Date 10/19/26

Account Ending 8-43006

p. 1/5

Customer Care: 1-800-521-6121

TTY: Use Relay 711

Website: americanexpress.com

New Balance	\$990.37
Minimum Payment Due	\$35.00
Payment Due Date	10/13/26

Membership Rewards[®] Points

Available and Pending as of 08/31/26

10,106For up to date point balance and full program details, visit membershiprewards.com**Account Summary**

Previous Balance	\$1,862.35
Payments/Credits	-\$1,862.35
New Charges	+\$990.37
Fees	+\$0.00
Interest Charged	+\$0.00

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 10/13/26, you may have to pay a late fee of up to \$39.00 and your APRs may be increased to the Penalty APR of 29.99%.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	3 years	\$1,275

New Balance	\$990.37
Minimum Payment Due	\$35.00

Credit Limit	\$3,600.00
Available Credit	\$2,609.63

Days in Billing Period: 30

If you would like information about credit counseling services, call 1-888-733-4139.

See page 2 for important information about your account.

 Please refer to the **IMPORTANT NOTICES** section.

Please note, your spending limit is \$6,100.00. You have spent \$990.37.

↓ Please fold on the perforation below, detach and return with your payment ↓

**Payment Coupon**

Do not staple or use paper clips

**Pay by Computer**americanexpress.com/business**Pay by Phone**

1-800-472-9297

Account Ending 8-43006Enter 15 digit account # on all payments.
Make check payable to American Express.

TIM DRURY
BLUE OAK CHARTER SCH
3113 PO BOX
CHICO CA 95927-3113

Payment Due Date	10/13/26
New Balance	\$990.37
Minimum Payment Due	\$35.00

See reverse side for instructions on how to update your address, phone number, or email.

AMERICAN EXPRESS
PO BOX 60189
CITY OF INDUSTRY CA 91716-0189

\$ _____
Amount Enclosed



000034993059480190 000099037000003500 15 H

**Blue BusinessSM Plus Credit Card**BLUE OAK CHARTER SCH
TIM DRURY

Closing Date 09/18/26

p. 3/5

Account Ending 8-43006

**Customer Care & Billing Inquiries**
International Collect
Cash Advance at ATMs Inquiries
Large Print & Braille Statements**1-800-521-6121**
1-623-492-7719
1-800-CASH-NOW
1-800-521-6121**Hearing Impaired**Online chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121**Website:** americanexpress.com**Customer Care
& Billing Inquiries**
P.O. BOX 981535
EL PASO, TX
79998-1535**Payments**
PO BOX 60189
CITY OF INDUSTRY
CA
91716-0189**Payments and Credits****Summary**

	Total
Payments	-\$1,862.35
Credits	\$0.00
Total Payments and Credits	-\$1,862.35

Detail

*Indicates posting date

Payments	Amount
09/09/26* ONLINE PAYMENT - THANK YOU	-\$1,862.35

New Charges**Summary**

	Total
Total New Charges	\$990.37

Detail**TIM DRURY**
Card Ending 8-43006

				Amount
08/20/26	THE HOME DEPOT 800-466-3337	CHICO	CA 5610-	\$355.97
08/21/26	CHEFSTORE 7565 931563 95926 TRAY,PAPR FOOD 5 LB BAG, SHPP 12X9X15.75	CHICO	CA 5310-	\$118.05
08/27/26	TOBII DYNAVOX SYSTEMS LLC 000000001 4123814883	PITTSBURGH	PA 5804-	\$99.00
08/28/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 2600 5610	\$206.48
08/28/26	AUCTANE, INC. 8884340055 / support@stam	EL SEGUNDO	CA	\$20.99
09/01/26	JACKRABBIT BILLING mwissman@jackrabbitech.c	HUNTERSVILLE	NC 2600-	\$129.00
09/05/26	WHITEPAGES 800-952-9005	800-952-9005	WA	\$5.99
09/08/26	ZOOM.COM 888-799-9666 A17797101 95926 CLOUD RECORDING 30 GB	SAN JOSE	CA 5900-	\$10.00
09/11/26	RALEY'S FOOD 800-925-9989	CHICO	CA 5310-	\$44.89

Continued on reverse

Payments: Your payment must be sent to the payment address shown on your statement and must be received by 5 p.m. local time at that address to be credited as of the day it is received. Payments we receive after 5 p.m. will not be credited to your Account until the next day. Payments must also: (1) include the remittance coupon from your statement; (2) be made with a single check drawn on a US bank and payable in US dollars, or with a negotiable instrument payable in US dollars and clearable through the US banking system; and (3) include your Account number. If your payment does not meet all of the above requirements, crediting may be delayed and you may incur late payment fees and additional interest charges. Electronic payments must be made through an electronic payment method payable in US dollars and clearable through the US banking system. Please do not send post-dated checks as they will be deposited upon receipt. Any restrictive language on a payment we accept will have no effect on us without our express prior written approval. We will re-present to your financial institution any payment that is returned unpaid.

Permission for Electronic Withdrawal: (1) When you send a check for payment, you give us permission to electronically withdraw your payment from your deposit or other asset account. We will process checks electronically by transmitting the amount of the check, routing number, account number and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. When we process your check electronically, your payment may be withdrawn from your deposit or other asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your financial account statement. If we cannot collect the funds electronically we may issue a draft against your deposit or other asset account for the amount of the check. (2) By using Pay By Computer, Pay By Phone or any other electronic payment service of ours, you give us permission to electronically withdraw funds from the deposit or other asset account you specify in the amount you request. Payments using such services of ours received after 8:00 p.m. MST may not be credited until the next day.

How We Calculate Your Balance: We use the Average Daily Balance (ADB) method (including new transactions) to calculate the balance on which we charge interest on your Account. Call the Customer Care number on page 3 for more information about this balance computation method and how resulting interest charges are determined. *The method we use to calculate the ADB and interest results in daily compounding of interest.*

Paying Interest: Your due date is at least 25 days after the Closing Date of each billing period. We will not charge you interest on your purchases if you pay the New Balance by the due date each month. We will charge you interest on balance transfers (unless otherwise disclosed) beginning on the transaction date. You can avoid paying interest on the Amount Above the Credit Limit by paying your Minimum Payment Due before the closing date of the month in which it is due. See your Card Member Agreement for further details.

Foreign Currency Charges: If you make a Charge in a foreign currency, we will convert it into US dollars on the date we or our agents process it. **We will charge a fee of 2.70% of the converted US dollar amount. We will choose a conversion rate that is acceptable to us for that date, unless a**

particular rate is required by law. The conversion rate we use is no more than the highest official rate published by a government agency or the highest interbank rate we identify from customary banking sources on the conversion date or the prior business day. This rate may differ from rates in effect on the date of your charge. Charges converted by establishments (such as airlines) will be billed at the rates such establishments use.

Credit Balance: A credit balance (designated CR) shown on this statement represents money owed to you. If within the six-month period following the date of the first statement indicating the credit balance you do not request a refund or charge enough to use up the credit balance, we will send you a check for the credit balance within 30 days if the amount is \$1.00 or more.

Credit Reporting: We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.

Billing Dispute Procedures

What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at: American Express, PO Box 981535, El Paso TX 79998-1535

In your letter, give us the following information:

- **Account information:** Your name and account number.
- **Dollar amount:** The dollar amount of the suspected error.
- **Description of Problem:** Describe what you believe is wrong and why you believe it is a mistake.

You must contact us:

- Within 60 days after the error appeared on your statement.
- At least 2 business days before an automated payment is scheduled, if you want to stop payment on the amount you think is wrong.
- You must notify us of any potential errors in writing. You may call us, but if you do we may not follow these procedures and you may have to pay the amount in question.

What Will Happen After We Receive Your Letter

When we receive your letter, we will do two things:

1. Within 30 days of receiving your letter, we will tell you that we received your letter. We will also tell you if we have already corrected the error.
2. We will investigate your inquiry and will either correct the error or explain to you why we believe the bill is correct.

While we investigate whether or not there has been an error:

- We will not try to collect the amount in question.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

After we finish our investigation, one of two things will happen:

- If we made a mistake: You will not have to pay the amount in question or any interest or other fees related to that amount.
- If we do not believe there was a mistake: You will have to pay the amount in question, along with applicable interest and fees. We will send you a statement of the amount you owe and the date payment is due. We may report you as delinquent if you do not pay the amount we think you owe.

Change of Address, phone number, email

- Online at www.americanexpress.com/updatecontactinfo
- Via mobile device
- Voice automated: call the number on the back of your card
- For name, company name, and foreign address or phone changes, please call Customer Care

Please do not add any written communication or address change on this stub

Pay Your Bill with AutoPay

Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

Visit americanexpress.com/autopay today to enroll.

For information on how we protect your privacy and to set your communication and privacy choices, please visit www.americanexpress.com/privacy.

Fees

	Amount
Total Fees for this Period	\$0.00

Interest Charged

	Amount
Total Interest Charged for this Period	\$0.00

About Trailing Interest

You may see interest on your next statement even if you pay the new balance in full and on time and make no new charges. This is called "trailing interest". Trailing interest is the interest charged when, for example, you didn't pay your previous balance in full. When that happens, we charge interest from the first day of the billing period until we receive your payment in full. You can avoid paying interest on purchases by paying your balance in full and on time each month. Please see the "When we charge interest" sub-section in your Card Member Agreement for details.

2026 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2026	\$0.00
Total Interest in 2026	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.
Variable APRs will not exceed 29.99%.

	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Purchases	16.99% (v)	\$0.00	\$0.00
Total			\$0.00
(v) Variable Rate			



BLUE OAK CHARTER SCH
TIM DRURY

Closing Date 09/18/26

p. 5/5
Account Ending 8-43006

IMPORTANT NOTICES

EFT Error Resolution Notice

In Case of Errors or Questions About Your Electronic Transfers Telephone us at 1-800-IPAY-AXP for Pay By Phone questions, at 1-800-528-2122 for Pay By Computer questions, and at 1-800-528-4800 for AutoPay questions. You may also write us at American Express, Electronic Funds Services, P.O. Box 981531, El Paso TX 79998-1531, or contact us online at www.americanexpress.com/inquirycenter as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

1. Tell us your name and account number (if any).
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

Membership Rewards® Program Updates

You can view a summary of updates to the Membership Rewards® program anytime, including information about the availability of redemption options, by visiting americanexpress.com/mrupdates.

Membership Rewards® Program Terms and Conditions

For more information on the Membership Rewards® program, you can refer to the Terms and Conditions online anytime by visiting membershiprewards.com/terms.

End of Important Notices.

Account Number : 4866 9164 5245 3469
Unique ID: XXXX XXXX XXXX 9015
LUIS ORTEGA
Statement Date : 09-10-2026



Page 1 of 2

Account Summary		General Information	
Previous Balance	\$0.00	Total Activity	\$7,996.78
Purchases and Other Charges	\$8,188.58		
Cash Advances	\$0.00		
Cash Advance Fees	\$0.00		
Late Payment Charges	\$0.00	QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE 1-800-344-5696	
Credits	\$191.80 CR		
Payments	\$0.00 PY		
Total Activity		\$7,996.78	
Disputed Amount	\$0.00		

Account Messages	
We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.	

Cardholder	Date	Approver	Date
------------	------	----------	------

New Activity				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-11	08-10	24492166223100001314494	SP WALDORF EARLY CHI STORE.WALDORF NY	4302- 30.50
08-14	08-12	24011346225100138233623	BROWN SHEEP COMPANY MITCHELL NE	191.80 CR
08-14	08-13	24692166225302301123908	AMAZON MKTPL*5H5WD6Q40 AMZN.COM/BILL WA	5101- 172.00
08-17	08-15	24011346227100175079846	AMAZON RETA* 5A0W00001 WWW.AMAZON.CO WA	4310- 7.63
08-17	08-16	24011346228100134134665	AMAZON RETA* 5A4467Z11 WWW.AMAZON.CO WA	5101- 123.00
08-17	08-14	24064666227100006792432	SP SUPERIO SUPERIOBRAND. NY	4302- 35.97
08-17	08-16	24692166228305381737676	AMAZON MKTPL*5H5SC7WC2 AMZN.COM/BILL WA	4302- 91.44
08-17	08-16	24692166228305403095467	AMAZON MKTPL*5A4VI8L30 AMZN.COM/BILL WA	5801- 49.81
08-19	08-17	24116416230863517557965	RALEY'S #245 CHICO CA	4302- 65.53
(New Activity continued on next page)				

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

BLUE OAK SCHOOL

Account Number: 4866 9164 5245 3469
Unique ID: XXXX XXXX XXXX 9015
Amount Due: \$0.00

****MEMO STATEMENT ONLY****
DO NOT REMIT PAYMENT

106481040656537 S
LUIS ORTEGA
450 W EAST AVE
CHICO CA 95926-7238

New Activity - Continued

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-20	08-19	24692166231408640762496	AMAZON MKTPL*5A6QU56T1 AMZN.COM/BILL WA	5502- 144.18
08-21	08-20	24692166232409610764743	SQ *CALIFORNIA SCHOOL NUR GOSQ.COM CA	5101- 40.78
08-25	08-24	24692166236400225905140	AMAZON MKTPL*5O7CC0GQ0 AMZN.COM/BILL WA	5801- 109.10
08-25	08-24	24692166236400227600632	AMAZON MKTPL*5O2PV3302 AMZN.COM/BILL WA	4310- 183.09
08-27	08-26	24692166238402449510811	AMAZON MKTPL*5O5657KV0 AMZN.COM/BILL WA	4302- 16.37
08-27	08-26	24906416238265665390189	WAVE - *ADVANTAGE THERAPY 530-7742261 CA	5102- 6,048.90
08-31	08-30	24692166242406083837475	AMAZON MKTPL*5Q6BA9EI0 AMZN.COM/BILL WA	4302- 139.25
09-03	09-02	24231686246882066058266	CHEFSTORE 7565 CHICO CA	5310- 139.87
09-03	09-02	24231686246882066058282	CHEFSTORE 7565 CHICO CA	2600- 225.01
09-04	09-03	24011346247100008954310	ZOOM.COM 888-799-9666 ZOOM.US CA	29.35
09-04	09-02	24325456246900012466584	MONTSERVICES4SMALLHEUTINK 408-3370219 CA	4302- 78.12
09-04	09-02	24325456246900012466592	MONTSERVICES4SMALLHEUTINK 408-3370219 CA	4302- 56.64
09-04	09-03	24692166246400428212904	AMAZON MKTPL*5Q5D90YR0 AMZN.COM/BILL WA	4310- 42.61
09-07	09-04	24943016248010187165086	HOMEDEPOT.COM 800-466-3337 GA	5610- 359.43

Business Checking – XXXXX0889

Search Transactions

Activity: Date range; Start date: Sep 01, 2026; End date: Sep 30, 2026; Type: Debits

Transactions

🕒 Pending ● Posted

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Sep 30, 2026	<u>Check 50079</u>	194.50		
● Sep 29, 2026	Overdraft Fee Item(s) Presented 09/28/2026	25.00		
● Sep 29, 2026	ACH Payment T-MOBILE PCS SVC 800-937-8997	39.09		
● Sep 28, 2026	<i>School Cell phone</i> <u>Check 50081</u>	5,420.90		
● Sep 28, 2026	<u>Check 50080</u>	5,036.18		
● Sep 28, 2026	<u>Check 50078</u>	435.22		
● Sep 28, 2026	<u>Check 13318</u>	30.00		
● Sep 28, 2026	ACH Payment BENEFIT RESOURCE BRI XFER	7,981.35		
● Sep 25, 2026	<i>FSA</i> <u>Check 50077</u>	1,821.00		
● Sep 25, 2026	<u>Check 13319</u>	44.90		
● Sep 25, 2026	ACH Payment BLUE OAK CHARTER EE DIR DEP	103,303.12		
● Sep 25, 2026	ACH Payment INOVA PAYROLL OF TAX COL	28,422.81		
● Sep 25, 2026	ACH Payment BENEFIT RESOURCE BRI XFER	547.49		
● Sep 25, 2026	<i>FSA</i> ACH Payment ACCOUNT SERVICES EBILL PMTS	163.88		
● Sep 24, 2026	ACH Payment U.S. BANK PAYMENT	8,375.50		
● Sep 23, 2026	<i>School CC</i> <u>Check 13315</u>	30.00		
● Sep 21, 2026	<u>Check 50068</u>	87.04		
● Sep 21, 2026	<u>Check 13311</u>	81.85		
● Sep 21, 2026	ACH Payment INOVA PAYROLL OF TAX COL	352.96		
● Sep 21, 2026	ACH Payment BLUE OAK CHARTER EE DIR DEP	99.53		

• Sep 18, 2026	Transfer Withdrawal TRANSFER TO FUND NEW ACCOUNT PER T. DRURY	1,000.00
• Sep 17, 2026	<u>Check 50075</u>	389.00
• Sep 16, 2026	<u>Check 13316</u>	286.98
• Sep 16, 2026	<u>Check 13313</u>	164.31
• Sep 16, 2026	ACH Payment BENEFIT RESOURCE BRI XFER	116.00
• Sep 15, 2026	ACH Payment ACCOUNT SERVICES EBILL PMTS	327.75
• Sep 10, 2026	<u>Check 13302</u>	2,100.76
• Sep 10, 2026	ACH Payment AMEX EPAYMENT ACH PMT	1,862.35
• Sep 09, 2026	<u>Check 13309</u>	138.10
• Sep 09, 2026	ACH Payment BLUE OAK CHARTER EE DIR DEP	36,597.06
• Sep 09, 2026	ACH Payment INOVA PAYROLL OF TAX COL	10,788.33
• Sep 08, 2026	<u>Check 13304</u>	399.50
• Sep 08, 2026	<u>Check 50071</u>	91.05
• Sep 02, 2026	<u>Check 13299</u>	3,170.97
• Sep 02, 2026	<u>Check 13305</u>	1,328.78
• Sep 02, 2026	<u>Check 13306</u>	168.00
• Sep 01, 2026	<u>Check 13307</u>	12,699.18
• Sep 01, 2026	<u>Check 13300</u>	12,278.22
• Sep 01, 2026	<u>Check 13290</u>	5,758.39
• Sep 01, 2026	<u>Check 13308</u>	962.26
• Sep 01, 2026	<u>Check 13303</u>	385.85
• Sep 01, 2026	<u>Check 13310</u>	42.35
• Sep 01, 2026	ACH Payment ACCOUNT SERVICES EBILL PMTS	264.39

ALT - Charter School Unaudited Actuals Financial Report — Alternative Form

July 1, 2025 to June 30, 2026

Local Educational Agency (LEA): Blue Oak Charter

Charter Number: 0415

County: Butte

Oversight Entity: Chico Unified

Fiscal Year and Reporting Period: 2025–26 Unaudited Actuals

County District School (CDS) Number: 04 61424 6119523

Dataset Submission Number: G8ATK653K3 (2025–26)

California Department of Education (CDE)

Standardized Account Code Structure (SACS) Web Financial Reporting System,
System Version SACS V16

Form ALT, Form Version 11 (FV11)

Printed: 09/15/2026 11:24 AM

Note: In this document, non-shaded cells within tables that contain a dash ('-') represent instances where no data is displayed. Cells within tables that contain a dash ('-') and are shaded gray represent instances where the system does not allow data entry. Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office of the School Fiscal Services Division at sacsweb@cde.ca.gov.

Charter School Certification - July 1, 2025 to June 30, 2026

County: Butte

Charter Number: 0415

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name: Travis Haskill	Name: Charise Bromley	Name: Steve McClain
Title: Executive Director of Fiscal Services	Title: Director, Fiscal Services	Title: Charter Impact
Telephone: 530-532-5617	Telephone: 530-891-3000 ext 20127	Telephone: 888-474-0322
Email address: thaskill@bcoe.org	Email address: cbromley@chicousd.org	Email address: smcclain@charterimpact.com

To the Entity that Approved the Charter School:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☒ **(Selected)** This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Charter School Official:

Signature (Original Signature Required): _____

Date (MM/DD/YYYY):

Printed Name: Tim Drury

Title: Executive Director

To the County Superintendent of Schools:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Authorized Representative of Charter Approving Entity:

Signature (Original Signature Required): _____

Date (MM/DD/YYYY):

Printed Name:

Title:

To the Superintendent of Public Instruction:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

County Superintendent/Designee:

Signature (*Original Signature Required*): _____

Date (MM/DD/YYYY): _____

Alternative Form - July 1, 2025 to June 30, 2026

County: Butte

Charter Number: 0415

This charter school uses the following basis of accounting: (Select one)

(X) (Selected) Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)

() (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	1,036,043.00	-	1,036,043.00
Education Protection Account State Aid - Current Year	8012	677,044.00	-	677,044.00
State Aid - Prior Years	8019	(29,993.00)	-	(29,993.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	589,625.00	-	589,625.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,272,719.00	0.00	2,272,719.00
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	75,948.00	75,948.00
Special Education - Federal	8181, 8182	-	35,257.00	35,257.00
Child Nutrition - Federal	8220	-	87,069.75	87,069.75
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260–8299	(2,973.00)		(2,973.00)
Total, Federal Revenues		(2,973.00)	198,274.75	195,301.75
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	197,011.00	197,011.00
All Other (AO) State Revenues	StateRevAO	29,877.81	672,128.49	702,006.30
Total, Other State Revenues		29,877.81	869,139.49	899,017.30
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	42,852.52		42,852.52
Total, Local Revenues		42,852.52	0.00	42,852.52
5. Total Revenues		2,342,476.33	1,067,414.24	3,409,890.57
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	972,618.44	163,901.25	1,136,519.69
Certificated Pupil Support Salaries	1200	58,849.70	16,584.84	75,434.54

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Supervisors' and Administrators' Salaries	1300	117,197.10	11,895.91	129,093.01
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,148,665.24	192,382.00	1,341,047.24
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	97,828.40	79,293.76	177,122.16
Noncertificated Support Salaries	2200	94.88		94.88
Noncertificated Supervisors' and Administrators' Salaries	2300	63,263.36	5,654.33	68,917.69
Clerical, Technical and Office Salaries	2400	205,815.91	13,981.24	219,797.15
Other Noncertificated Salaries	2900	103,354.30	40,179.68	143,533.98
Total, Noncertificated Salaries		470,356.85	139,109.01	609,465.86
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101–3102	133,452.22	109,846.71	243,298.93
Public Employees' Retirement System (PERS)	3201–3202	112,180.68	56,988.36	169,169.04
Social Security Taxes (OASDI)/Medicare/Alternative	3301–3302	61,934.90	12,899.16	74,834.06
Health and Welfare Benefits	3401–3402	112,048.49		112,048.49
Unemployment Insurance	3501–3502	1,853.93	144.21	1,998.14
Workers' Compensation Insurance	3601–3602	15,073.00		15,073.00
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701–3702			0.00
OPEB, Active Employees	3751–3752			0.00
Other Employee Benefits	3901–3902	6,700.00		6,700.00
Total, Employee Benefits		443,243.22	179,878.44	623,121.66
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	29,515.10		29,515.10
Materials and Supplies	4300	38,957.28	37,768.65	76,725.93
Noncapitalized Equipment	4400	7,157.31	49.14	7,206.45
Food	4700		93,428.52	93,428.52
Total, Books and Supplies		75,629.69	131,246.31	206,876.00
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	16,669.92	206,422.17	223,092.09
Travel and Conferences	5200	8,297.82		8,297.82
Dues and Memberships	5300	19,346.52		19,346.52
Insurance	5400	55,407.13	18,469.04	73,876.17
Operations and Housekeeping Services	5500	88,433.84	29,477.95	117,911.79
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	218,091.63	272,305.43	490,397.06
Transfers of Direct Costs	5700–5799	144,605.83	(144,605.83)	0.00

Description	Object Codes	Unrestricted	Restricted	Total
Professional/Consulting Services and Operating Expenditures	5800	278,621.72	16,214.99	294,836.71
Communications	5900	37,389.63	48.00	37,437.63
Total, Services and Other Operating Expenditures		866,864.04	398,331.75	1,265,195.79
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	0.00
Buildings and Improvements of Buildings	6200	-	-	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	0.00
Equipment	6400	-	-	0.00
Equipment Replacement	6500	-	-	0.00
Lease Assets	6600	-	-	0.00
Subscription Assets	6700	-	-	0.00
Depreciation Expense (Accrual basis only)	6900			0.00
Amortization Expense - Lease Assets (Accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (Accrual basis only)	6920			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143			0.00
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211–7213			0.00
Transfers of Apportionments to Other LEAs - Special Education	7221–7223SE	-		0.00
Transfers of Apportionments to Other LEAs - All Other	7221–7223AO			0.00
All Other Transfers	7281–7299			0.00
Transfers of Indirect Costs	7300–7399			0.00
Debt Service:	-	-	-	-
Interest	7438			0.00
Principal (For modified accrual basis only)	7439	-	-	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. Total Expenditures		3,004,759.04	1,040,947.51	4,045,706.55
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		(662,282.71)	26,466.73	(635,815.98)
D. Other Financing Sources/Uses				
1. Other Sources	8930–8979			0.00
2. Less: Other Uses	7630–7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999			0.00

Description	Object Codes	Unrestricted	Restricted	Total
4. Total Other Financing Sources/Uses		0.00	0.00	0.00
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		(662,282.71)	26,466.73	(635,815.98)
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	477,302.14		477,302.14
b. Adjustments/Restatements	9793, 9795	105,277.86		105,277.86
c. Adjusted Beginning Fund Balance/Net Position		582,580.00	0.00	582,580.00
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		(79,702.71)	26,466.73	(53,235.98)
Components of Ending Fund Balance (Modified Accrual Basis only)	-	-	-	-
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	0.00
2. Stores (equals Object 9320)	9712	-	-	0.00
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	0.00
4. All Others	9719	-	-	0.00
b. Restricted	9740	-	-	0.00
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	0.00
2. Other Commitments	9760	-	-	0.00
d. Assigned	9780	-	-	0.00
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	0.00
2. Unassigned/Unappropriated Amount	9790M	-	-	0.00
3. Components of Ending Net Position (Accrual Basis only)	-	-	-	-
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797	-	26,466.73	26,466.73
c. Unrestricted Net Position	9790A	(79,702.71)	0.00	(79,702.71)
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110			0.00
b. Fair Value Adjustment to Cash in County Treasury	9111			0.00
c. In Banks	9120	102,336.66	26,466.73	128,803.39
d. In Revolving Fund	9130			0.00
e. With Fiscal Agent/Trustee	9135			0.00
f. Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	4,810.00		4,810.00

Description	Object Codes	Unrestricted	Restricted	Total
4. Due from Grantor Governments	9290	569,715.24		569,715.24
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	51,457.06		51,457.06
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400–9489			0.00
10. Total, Assets		728,318.96	26,466.73	754,785.69
H. Deferred Outflows of Resources				
1. Deferred Outflows of Resources	9490			0.00
2. Total, Deferred Outflows		0.00	0.00	0.00
I. Liabilities				
1. Accounts Payable	9500	281,525.93		281,525.93
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	526,495.74		526,495.74
5. Long-Term Liabilities (accrual basis only)	9660–9669			0.00
6. Total, Liabilities		808,021.67	0.00	808,021.67
J. Deferred Inflows of Resources				
1. Deferred Inflows of Resources	9690			0.00
2. Total, Deferred Inflows		0.00	0.00	0.00
K. Fund Balance/Net Position				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		(79,702.71)	26,466.73	(53,235.98)

**L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement -
July 1, 2025 to June 30, 2026**

County: Butte

Charter Number: 0415

Note: If your charter school received federal funding, as reported in Section A2, the following additional information must be provided in order for the CDE to calculate compliance with the Federal ESSA MOE Requirement:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)	Total
a.			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
Total Federal Revenues Used for Capital Outlay and Debt Service	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	0.00
b. Noncertificated Salaries	2000–2999	0.00
c. Employee Benefits	3000–3999	0.00
d. Books and Supplies	4000–4999	0.00
e. Services and Other Operating Expenditures	5000–5999	0.00
Total Community Services Expenditures		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount (\$)
a.		
b.		
c.		
d.		
Total Supplemental Expenditures (Should not be Negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2024–25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027–28.

Description	Amount (\$)
a. Total Expenditures (B8)	4,045,706.55
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	195,301.75
c. Subtotal of State & Local Expenditures [a minus b]	3,850,404.80
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
Total State & Local Expenditures Subject to MOE [c minus d minus e minus f]	3,850,404.80