



# **Sage Oak Charter Schools 2025-26 July Budget**



# Table of Contents

## Sage Oak Charter Schools - Consolidated

Introduction & General Comments	1
Funding Assumptions	2
One-Time Funds	3
Federal Funds	5
2025-26 July vs Estimated Actuals (EA) - Detail	7
Cash Flow Statement 2025-26	11
Comprehensive Department Budget	12

## Sage Oak Charter School

Summary Analysis	22
Enrollment and Average Daily Attendance (ADA) Assumptions	23
2025-26 July vs EA Summary	24
2025-26 July vs EA Detail	25
2025-26 July vs EA Multi-Year Projection (MYP) Summary	29
2025-26 July vs EA MYP Detail	30
Cash Flow Statement 2025-26	35
Cash Flow Statement 2026-27	36
Financial Report - Alternative Form	37



# Table of Contents

## Sage Oak Charter School - Keppel

Summary Analysis	44
Enrollment and ADA Assumptions	45
2025-26 July vs EA Summary	46
2025-26 July vs EA Detail	47
2025-26 July vs EA Multi-Year Projection (MYP) Summary	51
2025-26 July vs EA MYP Detail	52
Cash Flow Statement 2025-26	57
Cash Flow Statement 2026-27	58
Financial Report - Alternative Form	59

## Sage Oak Charter School - South

Summary Analysis	66
Enrollment and ADA Assumptions	67
2025-26 July vs EA Summary	68
2025-26 July vs EA Detail	69
2025-26 July vs EA Multi-Year Projection (MYP) Summary	73
2025-26 July vs EA MYP Detail	74
Cash Flow Statement 2025-26	79
Cash Flow Statement 2026-27	80
Financial Report - Alternative Form	81



# Introduction & General Comments

California State Law mandates that all charter schools must adopt a July Budget annually by July 1. This report compares the 2024-25 Estimated Actuals (EA) with the 2025-26 July Budget. The July Budget for 2025-26 presents Sage Oak's revenue and expenditure forecasts for the current fiscal year and the two subsequent fiscal years.

Included in this report for each of the three Sage Oak Charter Schools are:

- A summary analysis of operations, cash, and changes to revenues and expenditures.
- A detailed statement of activities, also known as the Profit and Loss (P&L), offers account-level details for the current year Estimated Actuals through June 30, 2025, along with the 2025-26 July Budget.
- A Multi-Year Projection (MYP) that offers a view of Sage Oak's anticipated growth trajectory.
- The projected cash flow reports for the current year and the following fiscal year provide a detailed overview of Sage Oak Charter Schools' expected cash position and monthly capacity to implement budgeted programs and meet associated cash requirements.

Sage Oak Charter Schools is projected to generate an operating surplus for the 2025-26 fiscal year, with a combined annual net revenue of \$0.42M (0.5% of expenditures). Sage Oak Charter Schools' exceptional financial strength enables the schools to invest heavily in the students. The projected ending fund balance of \$25.14M represents 32.3% of annual expenditures, equivalent to 118 operating days of potential cash. Each school is well-prepared to navigate unforeseen economic circumstances and accommodate the growth of additional students.

In the 2025-26 fiscal year cash flow analysis, it was observed that the consolidated cash is projected to reach its lowest point at the end of June 2026, with \$21.95M cash on hand. This cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Assumptions related to the production of Sage Oak's Multi-Year Projection (MYP) are listed on the Funding Assumptions page.

The presented information will be compiled into the required report format for each authorizing district, along with any other necessary supplemental financial data required by each authorizer. These reports will be certified by the CFO and promptly delivered to each authorizer following Board approval. Ed Code 42130(a)(1) defines the certifications as:

- Positive: Will meet financial obligations for the current and two subsequent fiscal years.
- Qualified: May not meet financial obligations for the current and two subsequent fiscal years.
- Negative: Will not meet financial obligations for the current or the subsequent fiscal year.

Sage Oak Charter Schools will submit a Positive Certification for the 2025-26 July Budget.



# Funding Assumptions

## Enrollment & Average Daily Attendance (ADA)

- Grade band information is provided on the Enrollment & ADA Assumptions page.
- The 2025-26 July Budget utilized a 99.4% ADA-to-enrollment ratio, while the Multi-Year Projections (MYP) for 2026-27 and 2027-28 utilized a 99.2% ADA-to-enrollment ratio across all grade bands.
- The 2025-26 July Budget anticipates an enrollment of 5,200, with an ADA of 5,169. The projected growth rates are 9.6% for 2026-27 and 8.8% for 2027-28.
- The three-year rolling average for the Unduplicated Pupil Percentage (UPP) averages 42.0% across all Sage Oak Charter Schools.

LCFF 2025-26 Adjusted Base Grants per ADA

TK-3	4-6	7-8	9-12
\$12,290	\$11,300	\$11,634	\$13,834

- The TK add-on is \$6,404.
- These assumptions serve as data inputs for calculating revenue in the Local Control Funding Formula (LCFF) calculator.

## Multi-year Funding

- The projected budgets for the 2025-26 fiscal year use the cost-of-living adjustment (COLA) estimates aligned with the SSC Fiscal Report published on April 30, 2025. For the following two fiscal years, the COLA estimates align with the SSC Dartboard published on January 21, 2025.

	2025-26	2026-27	2027-28
COLA	2.30 %	3.52 %	3.63 %

## Federal Funding

- Continued participation in Title I Part A, Title II Part A, and Title IV Part A programs under the Every Student Succeeds Act (ESSA).
- The Federal Individuals with Disabilities Education Act (IDEA) funding is projected to be \$157 per Average Daily Attendance (ADA). For the MYP for 2026-27 and 2027-28, IDEA funding is aligned with the multi-year funding COLA shown in the table above.

## State Funding

- LCFF revenue is calculated using the latest version of the Fiscal Crisis & Management Assistance Team (FCMAT) LCFF calculator, with COLA estimates aligned with the multi-year funding table shown above.
- The preliminary funding for Proposition 28 in 2025-26 includes an entitlement of \$0.7M, with \$0.6M allocated in the 2025-26 July Budget. For the MYP for 2026-27 and 2027-28, funding was augmented based on the COLA for each year. LEAs must allocate a minimum of 80.0% of these funds towards staffing for arts education instruction, while the remaining portion is designated for training supplies, curriculum, professional learning, materials, and arts educational partnership programs.
- The allocated funding of \$2.4M from the Arts, Music, and Instructional Materials Block Grant has been included in the 2025-26 July Budget. Management plans to utilize these funds during the 2025-26 fiscal year to support student field trips, student technology, data analytics software, and professional development.
- The \$2.5M Learning Recovery Emergency Block Grant will continue to be utilized in the 2025-26 fiscal year, with \$0.8M allocated and the remaining amount to be utilized before the grant's expiration date of June 30, 2028.
- Lottery funding, unrestricted and restricted, is budgeted based on \$191 and \$82 per ADA, respectively.
- Special Education AB602 revenue is budgeted to \$917 per current year ADA. For the MYP, the amount was augmented based on the COLA for each year.
- Mandated Block Grant is funded at \$20 and \$57 per ADA for K-8 and 9-12, respectively. For the MYP, the amount was augmented based on the COLA for each year.

## Local Funding

- Approximately \$0.8M in interest revenue is projected from funds held at the San Diego County Office of Education Treasury and Chase Bank.



# One-Time Funds

## Usage of One-Time Grants:

Sage Oak strategically utilizes one-time grants to maximize student benefits while ensuring long-term fiscal responsibility. This involves balancing the timing and restrictions associated with each grant.

## Financial Impact of Grants:

One-time grants represent an average of 2.0% of revenue for the current and the following two fiscal years. Despite being substantial in absolute terms, they are relatively small compared to the overall budget, illustrating their limited impact on the Schools' budget.

## Long-Term Planning:

Sage Oak conducts financial modeling to ensure effective operations after the one-time grants are spent. The sustainability of expenditures tied to the one-time grants is assessed based on the Schools' growth. As the School grows, the reliance on one-time grants decreases, and expenditures related to these grants can be maintained through the Schools' increasing revenue.

## Overall Strategy:

Management decides how ongoing expenses can be covered by the Schools' growth without future dependence on one-time grants. The figures below, titled "Grant Percentage of Total Revenues," show that as the School expands, the proportion of revenue from one-time grants decreases relative to total revenue, and the expenditures initially supported by these grants can continue seamlessly, if opted, with the Schools' projected growth in revenue.

## Explanations of One-Time Funds:

Grant	Expenditure Details:
Learning Recovery Emergency Block Grant	The Learning Recovery Block Grant will be utilized for salaries, benefits, and programs that are Multi-Tiered System of Support (MTSS).
Educator Effectiveness	The Educator Effectiveness Grant currently covers expenses for teacher induction programs, coaching, local teacher training, conferences pertaining to teacher and independent study modules, and diverse training for staff.
A-G Completion	The A-G Completion Grant covers expenses for the Advancement Via Individual Determination (AVID) programs offered by Sage Oak.
Arts, Music, and Instructional Materials Discretionary Block Grant	The Arts, Music, and Instructional Materials Discretionary Block Grant (AMIM) will support student field trips, student technology, data analytics software, A.I. integration, and staff professional development.
Literacy Screenings Professional Development	The Literacy Screening and Training Grant will be used to assess kindergarten through second-grade students for potential reading difficulties.

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# One-Time Funds

**Revenues:**

	2024-25	2025-26	2026-27	2027-28
Total LCFF Revenues	58,599,773	64,871,261	73,456,008	82,787,371
Total Federal Revenues	1,321,963	1,525,525	1,570,510	1,649,650
Total Other State Revenues	8,228,583	11,009,308	8,350,859	9,290,383
Total Local Revenues	823,017	823,017	823,017	823,017
<b>Total Revenues</b>	<b>68,973,336</b>	<b>78,229,111</b>	<b>84,200,394</b>	<b>94,550,421</b>

**One-time Grants Supplemental Details:**

Grant	Expiration	Revenue Type	Available	2025-26	2026-27	2027-28	Remaining
Learning Recovery Emergency	06/30/2028	Other State	1,534,258	800,000	734,258	0	0
Literacy Screenings Professional Development	06/30/2026	Other State	25,635	25,635	0	0	0
Educator Effectiveness	06/30/2026	Other State	257,399	257,399	0	0	0
A-G Completion	06/30/2026	Other State	8,393	8,393	0	0	0
Arts, Music, and Instructional Materials Discretionary	09/30/2026	Other State	2,429,837	2,429,837	0	0	0
<b>Total</b>			<b>4,255,522</b>	<b>3,521,264</b>	<b>734,258</b>	<b>0</b>	<b>0</b>

**Grant Percentage of Total Revenues:**

	2024-25	2025-26	2026-27	2027-28
Total Revenue	68,973,336	78,229,111	84,200,394	94,550,421
One-Time Funds	1,452,740	3,521,264	734,258	
One-Time Expenses	5,467,759	1,991,600		
Net Revenue	142,250	420,808	1,760,800	4,253,413
<b>Net Revenue Without One-Time Funds</b>	<b>4,157,269</b>	<b>-1,108,856</b>	<b>1,026,542</b>	<b>4,253,413</b>
One-Time Revenue as a % of Total Revenue	2.11%	4.50%	0.87%	0.00%
Projected Total Revenue Growth		9,255,775	5,971,283	10,350,027
Projected Total Revenue Growth Percentages (see notes for details)		13.42%	7.63%	12.29%

**Notes:**

The projected budgets for the 2025-26 fiscal year use the COLA estimates aligned with the SSC Fiscal Report published on April 30, 2025. For the following two fiscal years, the COLA estimates align with the SSC Dartboard published on January 21, 2025.

	2024-25	2025-26	2026-27	2027-28
COLA	1.07 %	2.30 %	3.52 %	3.63 %
Enrollment	4,890	5,200	5,700	6,200
Enrollment Growth	16.1 %	6.3 %	9.6 %	8.8 %



# Federal Funds

## Usage of Federal Grants:

Sage Oak strategically utilizes federal grants to maximize student benefits while ensuring long-term fiscal responsibility. This involves balancing the timing and restrictions associated with each grant.

## Financial Impact of Grants:

Federal grants represent an average of 1.9% of revenue for the current and the following two fiscal years. Despite being substantial in absolute terms, they are relatively small compared to the overall budget, illustrating their limited impact on the Schools' budget.

## Long-Term Planning:

Sage Oak conducts financial modeling to ensure effective operations after the federal grants are spent. The sustainability of expenditures tied to the federal grants is assessed based on the Schools' growth.

## Overall Strategy:

Management decides how federal expenses can be covered by the Schools' growth without future dependence on federal grants. The figures below, titled "Federal Grant Analysis," show that as the School expands, the proportion of revenue from federal grants decreases relative to total revenue, and the expenditures initially supported by these grants can continue seamlessly, if opted, with the Schools' projected growth in revenue.

## Explanations of Federal Grants:

Grant	Expenditure Details:
Individuals with Disabilities Education Act (Federal IDEA)	The Individuals with Disabilities Education Act Grant is utilized for salaries and benefits associated with special education (SpED).
Mental Health Average Daily Attendance (Federal MH)	The Mental Health Average Daily Attendance (Federal MH) Grant is used for salaries and benefits associated with special education (SpED).
Elementary and Secondary Education Act (Title I ESEA)	The Elementary and Secondary Education Act (Title I) Grant is used for salaries and benefits allowing Sage Oak to hire additional teachers or instructional aides to reduce classroom sizes.
Supporting Effective Instruction (Title II)	The Supporting Effective Instruction (Title II) Grant is used for professional development for teachers.
Student Support and Academic Enrichment (Title IV SSAE)	The Support and Academic Enrichment (Title IV) Grant is used to support activities and programs to help students receive a diverse and enriched academic experience.

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# Federal Funds

## Federal Grants:

Grant	Revenue Type	2024-25	2025-26	2026-27	2027-28
Federal IDEA	Federal IDEA SpED	565,307	764,059	842,367	921,507
Federal MH	SpED Discretionary	58,159	58,159	58,159	58,159
Title I	Other Federal	558,880	564,830	531,505	531,505
Title II	Other Federal	92,396	91,258	91,258	91,258
Title IV	Other Federal	47,221	47,221	47,221	47,221
<b>Total Grants Revenue</b>		<b>1,321,963</b>	<b>1,525,527</b>	<b>1,570,510</b>	<b>1,649,650</b>

## Federal Grants Analysis:

	2024-25	2025-26	2026-27	2027-28
Total Revenue	68,973,336	78,229,111	84,200,394	94,550,421
Federal Revenue (A)	1,321,963	1,525,527	1,570,510	1,649,650
One-Time Expenses (B)	5,467,759	1,991,600		
Net Revenue (C)	142,250	420,808	1,760,800	4,253,413
<b>Net Revenue Without Federal Grants (C - A + B)</b>	<b>4,288,046</b>	<b>886,881</b>	<b>190,290</b>	<b>2,603,763</b>
Federal Revenue as a % of Total Revenue	1.92%	1.95%	1.87%	1.74%
Projected Total Revenue Growth		9,255,775	5,971,283	10,350,027
Projected Total Revenue Growth Percentage (see notes for details)		13.42%	7.63%	12.29%

## Notes:

The school remains financially sustainable even without federal grant funding. Core operations are primarily supported by state and local funding, including ADA revenue, not reliant on federal sources. Strong fiscal management, healthy reserves, and conservative budgeting ensure the school can continue providing quality education. While some grant-funded programs may be scaled back, the loss of federal grants would not impact the school's overall financial health or ability to serve students.



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Consolidated

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
<b>Revenue</b>					
<b>LCFF Revenue</b>					
8011 - LCFF General Entitlement	61,828,643	55,854,391	5,974,252	10.7 %	
8012 - EPA Entitlement	1,033,760	970,840	62,920	6.5 %	
8096 - In-Lieu-Of Property Taxes	2,008,858	1,774,542	234,316	13.2 %	
<b>Total LCFF Revenues</b>	<b>64,871,261</b>	<b>58,599,773</b>	<b>6,271,488</b>	<b>10.7 %</b>	The change is due to enrollment and ADA.
<b>Federal Revenue</b>					
8181 - Federal IDEA SpEd Revenue	764,057	565,307	198,750	35.2 %	
8182 - SpEd - Discretionary Grants	58,159	58,159	0	0.0 %	
8290 - Other Federal Revenue	703,309	698,497	4,812	0.7 %	
<b>Total Federal Revenue</b>	<b>1,525,525</b>	<b>1,321,963</b>	<b>203,562</b>	<b>15.4 %</b>	The change is due to enrollment and ADA.
<b>Other State Revenue</b>					
8311 - AB602 State SpEd Revenue	4,742,522	4,355,556	386,966	8.9 %	
8550 - Mandated Cost Reimbursements	129,418	107,998	21,420	19.8 %	
8560 - Lottery- Unrestricted	1,031,134	936,938	94,196	10.1 %	
8561 - Lottery- Prop 20 - Restricted	442,685	415,740	26,945	6.5 %	
8590 - Other State Revenue	4,663,549	2,412,351	2,251,198	93.3 %	
<b>Total Other State Revenue</b>	<b>11,009,308</b>	<b>8,228,583</b>	<b>2,780,725</b>	<b>33.8 %</b>	The change is due to the Arts, Music, and Instructional Materials (AMIM) grant being recognized.
<b>Local Revenue</b>					
8660 - Interest Income	823,017	823,017	0	0.0 %	
<b>Total Local Revenue</b>	<b>823,017</b>	<b>823,017</b>	<b>0</b>	<b>0.0 %</b>	
<b>Total Revenue</b>	<b>78,229,111</b>	<b>68,973,336</b>	<b>9,255,775</b>	<b>13.4 %</b>	
<b>Expenditures</b>					
<b>1000-1999 Certificated Salaries</b>					
1001 Cert. Off Schedule Pay	0	1,861,379	(1,861,379)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
1100 Certificated Teachers Salaries	20,628,932	17,810,239	2,818,693	15.8 %	
1200 Certificated Pupil Support	7,527,864	5,912,859	1,615,005	27.3 %	
1300 Certificated Supervisors and Administrators Salaries	4,180,476	3,030,399	1,150,077	38.0 %	
<b>Total 1000-1999 Certificated Salaries</b>	<b>32,337,272</b>	<b>28,614,876</b>	<b>3,722,396</b>	<b>13.0 %</b>	The change is related to staffing needs aligned with student enrollment and the cost-of-living adjustment (COLA) in 2025-26.
<b>2000-2999 Classified Salaries</b>					
2001 Class. Off Schedule Pay	0	425,121	(425,121)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
2100 Classified Instructional Salaries	1,273,137	798,739	474,398	59.4 %	
2300 Classified Supervisors and Admin Salaries	3,451,298	3,018,458	432,840	14.3 %	
2400 Clerical, Technical and Office Salaries	3,261,652	2,774,096	487,556	17.6 %	
<b>Total 2000-2999 Classified Salaries</b>	<b>7,986,087</b>	<b>7,016,414</b>	<b>969,673</b>	<b>13.8 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
<b>3000-3999 Employee Benefits</b>					
<b>3001-3002 Employee Off Schedule Benefit</b>					
3001 - Certificated Off Schedule Pay Benefits	0	31,948	(31,948)	(100.0) %	
3002 - Classified Off Schedule Pay Benefits	0	34,010	(34,010)	(100.0) %	
<b>Total 3001-3002 Employee Off Schedule Benefit</b>	<b>0</b>	<b>65,958</b>	<b>(65,958)</b>	<b>(100.0) %</b>	The change is due to the one-time off-schedule pay in 2024-25.
<b>3101-3102 STRS</b>					
3101 - STRS Certificated	6,155,858	4,908,815	1,247,043	25.4 %	
<b>Total 3101-3102 STRS</b>	<b>6,155,858</b>	<b>4,908,815</b>	<b>1,247,043</b>	<b>25.4 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Consolidated

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
3301-3302 OASDI/Medicare/Alternative					
3313 - Medicare - Certificated	482,341	383,323	99,018	25.8 %	
3314 - Medicare - Classified	117,936	94,084	23,852	25.4 %	
3355 - OASDI - Certificated	7,334	15,606	(8,272)	(53.0) %	
3356 - OASDI - Classified	504,277	402,380	101,897	25.3 %	
Total 3301-3302 OASDI/Medicare/Alternative	1,111,888	895,393	216,495	24.2 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3401-3402 Health and Welfare Benefits					
3401 - Health Care Certificated	3,677,957	3,077,925	600,032	19.5 %	
3402 - Health Care Classified	1,362,739	937,932	424,807	45.3 %	
Total 3401-3402 Health and Welfare Benefits	5,040,696	4,015,857	1,024,839	25.5 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3501-3502 Unemployment Insurance					
3501 - Unemployment Insurance Certificated	85,920	90,676	(4,756)	(5.2) %	
3502 - Unemployment Insurance Classified	38,795	38,795	0	0.0 %	
Total 3501-3502 Unemployment Insurance	124,715	129,471	(4,756)	(3.7) %	The change is related to staffing needs aligned with student enrollment.
3601-3602 Workers' Compensation					
3601 - Workers' Comp Certificated	116,364	92,551	23,813	25.7 %	
3602 - Workers' Comp Classified	28,469	22,700	5,769	25.4 %	
Total 3601-3602 Workers' Compensation	144,833	115,251	29,582	25.7 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3901-3922 Other Employee Benefits					
3901 - Other Benefits Cert	1,141,961	829,005	312,956	37.8 %	
3902 - Other Benefits Class	222,435	129,226	93,209	72.1 %	
3922 - 457b Employer match-Classified	777,103	377,289	399,814	106.0 %	
Total 3901-3922 Other Employee Benefits	2,141,499	1,335,520	805,979	60.3 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
Total 3000-3999 Employee Benefits	14,719,489	11,466,265	3,253,224	28.4 %	
4100-4799 Books, Materials, & Supplies					
4200 Books and Other Reference Materials					
4200 - Other Reference Materials	613,974	2,650,837	(2,036,863)	(76.8) %	
Total 4200 Books and Other Reference Materials	613,974	2,650,837	(2,036,863)	(76.8) %	The change is due to the purchase of additional curriculum for Oak School students, which was completed in the 2024-25 fiscal year.
4300 Materials and Supplies					
4310 - Materials & Supplies	578,302	367,080	211,222	57.5 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	158,715	196,632	(37,917)	(19.3) %	The change is due to a one-time purchase of supplies for the Career and Technical Education (CTE) pathway program.
4330 - Events	67,000	12,350	54,650	442.5 %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	17,000	11,000	6,000	54.5 %	The change is due to materials and supplies needed for student graduation.
4381 - Instructional Funds - Materials	3,206,013	4,254,042	(1,048,029)	(24.6) %	The change is due to a shift in instructional funds from materials to services.
Total 4300 Materials and Supplies	4,027,030	4,841,104	(814,074)	(16.8) %	
4400 Noncapitalized Equipment					
4400 - Non-Capitalized Equipment	564,700	1,216,143	(651,443)	(53.6) %	The change is due to one-time purchases of new devices for staff and students.
Total 4400 Noncapitalized Equipment	564,700	1,216,143	(651,443)	(53.6) %	
Total 4100-4799 Books, Materials, & Supplies	5,205,704	8,708,084	(3,502,380)	(40.2) %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Consolidated

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5100-5999 Services & Other Operating Expenditures					
5100 Subagreements for Services					
5100 - SpEd Consultants and Vendors Subagreements for Service	180,600	379,972	(199,372)	(52.5) %	
Total 5100 Subagreements for Services	180,600	379,972	(199,372)	(52.5) %	The change is due to employee recruitment rather than utilizing external consultants.
5200 Travel and Conferences					
5210 - Mileage Reimbursements					
5210 - Mileage Reimbursements	27,399	3,000	24,399	813.3 %	The change is due to coding alignment for employee reimbursements.
5220 - Travel & Lodging					
5220 - Travel & Lodging	250,000	281,718	(31,718)	(11.3) %	The change is due to staff attendance at professional development conferences.
5225 - Travel & Conferences					
5225 - Travel & Conferences	126,000	118,910	7,090	6.0 %	The change is due to additional administrative planning sessions.
Total 5200 Travel and Conferences	403,399	403,628	(229)	(0.1) %	
5300 Dues and Memberships					
5300 - Dues & Memberships					
5300 - Dues & Memberships	162,641	147,073	15,568	10.6 %	
Total 5300 Dues and Memberships	162,641	147,073	15,568	10.6 %	The change is due to updated membership fees associated with professional organizations.
5400 Insurance					
5400 - Insurance					
5400 - Insurance	157,000	183,962	(26,962)	(14.7) %	
Total 5400 Insurance	157,000	183,962	(26,962)	(14.7) %	The change is due to a cyber liability insurance policy.
5500 Operations and Housekeeping Services					
5510 - Utilities (General)					
5510 - Utilities (General)	143,200	49,660	93,540	188.4 %	
Total 5500 Operations and Housekeeping Services	143,200	49,660	93,540	188.4 %	The change is due to coding alignment for student Wi-Fi services.
5600 Rents, Leases, Repairs, and Noncap. Improvements					
5610 - Facility Rents & Leases					
5610 - Facility Rents & Leases	747,700	468,703	278,997	59.5 %	The change is due to the lease of additional office and warehouse space.
5612 - Testing Site					
5612 - Testing Site	131,630	71,272	60,358	84.7 %	The change is due to rental of assessment locations for Special Education students.
5620 - Equipment Leases					
5620 - Equipment Leases	5,641	5,100	541	10.6 %	The change is due to the operating lease for the printer.
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	884,971	545,075	339,896	62.4 %	
5800 Professional/Consulting Services and Operating Expend.					
5800 - Professional Services - Non-instructional					
5800 - Professional Services - Non-instructional	267,700	143,412	124,288	86.7 %	The change is due to adjustments in marketing consultant services related to data systems.
5810 - Legal					
5810 - Legal	282,000	255,000	27,000	10.6 %	The change is due to the retention of legal counsel.
5820 - Audit & CPA					
5820 - Audit & CPA	60,375	55,511	4,864	8.8 %	The change is due to the updated contract for audit services.
5835 - Field Trips					
5835 - Field Trips	138,800	86,290	52,510	60.9 %	The change is due to additional student field trips.
5840 - Advertising & Recruitment					
5840 - Advertising & Recruitment	87,000	115,885	(28,885)	(24.9) %	The change is due to advertising expenses for marketing efforts and recruitment.
5850 - Oversight Fees					
5850 - Oversight Fees	1,676,300	1,515,680	160,620	10.6 %	The change is due to additional enrollment, which increases revenue and thereby oversight fees.
5860 - Service Fees					
5860 - Service Fees	455,600	455,210	390	0.1 %	
5863 - Professional Development					
5863 - Professional Development	984,050	302,794	681,256	225.0 %	The change is due to utilization of the AMIM Grant for teachers and staff professional development
5870 - Livescan Fingerprinting					
5870 - Livescan Fingerprinting	6,580	1,327	5,253	395.9 %	The change is due to the purchase and associated maintenance fee for the Live Scan printer.
5877 - Lending Library					
5877 - Lending Library	1,038,800	11,700	1,027,100	8,778.6 %	The change is due to additional curriculum purchases for the Lending Library.
5878 - Student Assessment					
5878 - Student Assessment	40,000	33,730	6,270	18.6 %	The change is due to the updated quote for the i-Ready assessment.
5880 - Instructional Vendors & Consultants					
5880 - Instructional Vendors & Consultants	103,000	80,000	23,000	28.8 %	The change is due to offering college and career transition training for staff to better support students.
5881 - Instructional Funds - Services					
5881 - Instructional Funds - Services	7,480,698	6,381,065	1,099,633	17.2 %	The change is due to a shift in instructional funds from materials to services.
5883 - Outside Consultant and Services					
5883 - Outside Consultant and Services	42,000	96,000	(54,000)	(56.3) %	The change is due to contracting an outside consultant for job descriptions update.
5887 - Student Service Technology					
5887 - Student Service Technology	778,106	757,279	20,827	2.8 %	The change is due to additional technology programs for students and staff.
Total 5800 Professional/Consulting Services and Operating Expend.	13,441,009	10,290,883	3,150,126	30.6 %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Consolidated

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5900 Communications					
5930 - Postage	142,600	108,371	34,229	31.6 %	The change is due to warehouse shipping expenses.
5940 - Technology Services	1,877,671	760,457	1,117,214	146.9 %	The change is due to the number of staff and student users accessing technology applications.
Total 5900 Communications	2,020,271	868,828	1,151,443	132.5 %	
Total 5100-5999 Services & Other Operating Expenditures	17,393,091	12,869,081	4,524,010	35.2 %	
6100-6999 Capital Outlay					
Capital Expenditures					
6901 - Depreciation Expense-Leasehold Improvements	166,660	156,366	10,294	6.6 %	The change is due to the depreciation of new capitalized equipment and leases.
Total Capital Expenditures	166,660	156,366	10,294	6.6 %	
Total 6100-6999 Capital Outlay	166,660	156,366	10,294	6.6 %	
Total Expenditures	77,808,303	68,831,086	8,977,217	13.0 %	
Operating Income/(Loss)	420,808	142,250	278,558	195.8 %	
Net Assets					
9791 - Beginning Fund Balance	24,723,335	23,810,579	912,756	3.8 %	
9793 - Audit Adjustments	0	770,506	(770,506)	(100.0) %	
Total Net Assets	24,723,335	24,581,085	142,250	0.6 %	
Change In Net Assets	420,808	142,250	278,558	195.8 %	
Total Net Assets	25,144,143	24,723,335	420,808	1.7 %	
Net revenue as a % of expense	0.5%	0.2%			
Fund balance as a % of expense	32.3%	35.9%			
Days of Potential Cash	118	131			



# 2025-26 JULY VS EA

## Cash Flow Statement 2025-26

### Sage Oak Charter School - Consolidated

	Year Ending 06/30/2026	Month Ending 07/31/2025		Month Ending 08/31/2025		Month Ending 09/30/2025		Month Ending 10/31/2025		Month Ending 11/30/2025		Month Ending 12/31/2025		Month Ending 01/31/2026		Month Ending 02/28/2026		Month Ending 03/31/2026		Month Ending 04/30/2026		Month Ending 05/31/2026		Month Ending 06/30/2026				
		Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	
Cash Balance																												
Beginning Cash	24,723,335	24,723,335	25,147,106	23,907,754	25,073,904	25,402,220	25,482,890	25,901,229	27,327,931	27,146,692	28,733,679	28,862,017	28,724,079															
Net Cash for Period																												
REVENUES	78,229,111	3,350,567	3,851,140	7,150,266	6,389,335	6,235,707	6,798,575	7,453,052	6,279,291	8,056,600	6,667,433	6,903,555	8,728,466															
EXPENDITURES	77,808,303	2,418,186	5,090,492	5,984,116	6,061,019	6,155,036	6,380,236	6,026,351	6,460,530	6,469,613	6,539,095	7,041,493	10,375,524															
Net Cash for Period	420,808	932,381	(1,239,352)	1,166,150	328,316	80,671	418,339	1,426,701	(181,239)	1,586,987	128,338	(137,938)	(1,647,058)															
Accounts Receivable	10,389,018	10,388,018																										
Accounts Payable	5,440,230	5,440,230																										
Debt Proceeds																												
Deferred Revenue/Prepaid Expenses	4,948,788	4,439,178																										
Cash at End of Period	25,144,143	25,147,106	23,907,754	25,073,904	25,402,220	25,482,890	25,901,229	27,327,931	27,146,692	28,733,679	28,862,017	28,724,079	21,953,201															

	118	118	112	118	119	120	122	128	127	135	135	135	103	0
Days of Potential Cash														

# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	2025-26 July Budget
Ed Effectiveness	800	5863	Professional Development	Local Teacher Trainings (Summits)	\$240,000.00
A-G Completion	802	4200	Supplemental Curriculum	AVID (5K contract/22K curriculum)	\$5,520.00
A-G Completion	802	4200	Supplemental Curriculum	A-G Curriculum and Instruction	\$5,818.69
SUPERINTENDENT	900	4320	Office Supplies	Materials and supplies	\$500.00
SUPERINTENDENT	900	4400	Non capitalized equipment	Office furniture and decor	\$10,000.00
SUPERINTENDENT	900	5220	Travel and Lodging	Conference fees/hotel/travel expenses	\$250,000.00
SUPERINTENDENT	900	5225	Travel and Conference Meals	Admin planning sessions	\$126,000.00
SUPERINTENDENT	900	5210	Travel & Mileage	Add on, Krista travel	\$12,000.00
SUPERINTENDENT	900	5800	Professional Services	Strategic planning consultant	\$90,000.00
SUPERINTENDENT	900	5810	Legal	Legal fees	\$282,000.00
HR	901	4310	Materials and Supplies	Reasonable Accommodation	\$300.00
HR	901	4320	Office Supplies	Office Events	\$2,000.00
HR	901	4320	Office Supplies	Department staff materials	\$900.00
HR	901	4320	Office Supplies	Sage Oak Shares Initiative	\$2,400.00
HR	901	4320	Office Supplies	Work Anniversary Initiative	\$9,000.00
HR	901	4320	Office Supplies	First Aid Materials and kits	\$3,315.00
HR	901	4320	Office Supplies	CPR Training	\$550.00
HR	901	4320	Office Supplies	Fire Extinguisher Inspection	\$250.00
HR	901	4320	Office Supplies	Labor Law Posters	\$250.00
HR	901	4320	Office Supplies	FRISK Manuals	\$500.00
HR	901	5210	Mileage Reimbursements	Staff Reimbursements (HR Mileage Reimbursements)	\$1,000.00
HR	901	4320	Materials and Supplies	Snacks and Beverages for in-person interviews	\$2,000.00
HR	901	5300	Dues and Memberships	SHRM & PIHRA annual membership for HR team	\$2,700.00
HR	901	5840	Advertising & Recruitment	New Hire Welcome Kits	\$11,000.00
HR	901	5840	Advertising & Recruitment	Recruitment	\$22,000.00
HR	901	5840	Advertising & Recruitment	EDJOIN	\$6,000.00
HR	901	5860	Service Fees	San Bernardino, Los Angeles, and San Diego COE STRS Consultation/Review	\$39,000.00
HR	901	5860	Service Fees	UKG	\$200,000.00
HR	901	5863	Professional Development	LOA training	\$550.00
HR	901	5863	Professional Development	Emergency/permit credential fees	\$500.00
HR	901	5863	Professional Development	PD Reimbursements	\$10,300.00
HR	901	5863	Professional Development	Teacher Induction - EOY	\$35,200.00
HR	901	5870	Livescan Fingerprinting	Livescan fees	\$3,780.00
HR	901	5870	TB reimbursement	TB Reimbursements for continuing staff	\$2,800.00
HR	901	5930	Postage	COVID Supplies & Postage	\$400.00
HR	901	5940	Operating Expenditures, Technology	Mail Merge	\$300.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
HR	901	5940	Operating Expenditures, Technology	eFax	\$300.00
HR	901	5940	Operating Expenditures, Technology	Vendor for virtual employee ID cards	\$3,000.00
Operations & Accountability	902	4320	Office Supplies (Testing Supplies)	Department member materials, student records materials, office supplies, print orders, testing supplies	\$6,600.00
Operations & Accountability	902	4320	Office Supplies	Staff meetings and interview materials and supplies	\$3,100.00
Operations & Accountability	902	5610	Facility Rents & Leases	Lodging - testing season	\$600.00
Operations & Accountability	902	5300	Dues and memberships	WASC SOCS-S affiliation request fee	\$1,400.00
Operations & Accountability	902	5300	Dues and memberships	WASC Sage Oak annual fee	\$1,400.00
Operations & Accountability	902	5300	Dues and memberships	WASC Sage Oak- Keppel annual fee	\$1,400.00
Operations & Accountability	902	5612	Testing Site	PFT site rentals, CAA 1:1 in-person testing	\$7,400.00
Operations & Accountability	902	5878	Testing Services	i-Ready -assessment and NWEA	\$40,000.00
Operations & Accountability	902	5887	Student Technology Services	DTS	\$1,000.00
Operations & Accountability	902	5940	Operating Expenditures, Technology	PARSEC premium, PARSEC reels, admin bridge fee	\$77,000.00
Secondary	904	4200	Supplemental Curriculum	Online Math Supplemental curriculum (coding)	\$2,400.00
Secondary	904	4200	Supplemental Curriculum	Kami - online access w/ Canvas PDF	\$4,800.00
Secondary	904	4200	Supplemental Curriculum	Curriculum for 30 EAs for synchronous classes	\$16,800.00
Secondary	904	4200	Supplemental Curriculum	Turn it in	\$3,500.00
Secondary	904	4200	Supplemental Curriculum	AVID (5K contract/22K curriculum)	\$25,980.00
Secondary	904	4200	Supplemental Curriculum	Pathful Curriculum	\$10,000.00
Secondary	904	4320	Office Supplies	office supplies	\$700.00
Secondary	904	4350	Other Supplies	Graduation other (decor, certificates, cords, diplomas, boxes for recognition)... etc.	\$17,000.00
Secondary	904	4381	IF Materials	Strongmind	\$265,000.00
Secondary	904	4381	IF Materials	eDynamics	\$60,000.00
Secondary	904	4381	IF Materials	Pointful Savvas Learning LLC	\$3,000.00
Secondary	904	4381	IF Materials	Avant testing service	\$250.00
Secondary	904	4381	IF Materials	Online AP curriculum	\$3,000.00
Secondary	904	4381	IF Materials	eScience Forensic kits	\$50,000.00
Secondary	904	4381	IF Materials	Mr D OPS catalog order bulking	\$102,000.00
Secondary	904	4320	Office Supplies	Dept Leadership In-Person Meeting Supplies	\$600.00
Secondary	904	5610	Facility rents and leases	Graduation site rental	\$9,000.00
Secondary	904	4381	IF Materials	Exact Path from the Edmentum Company	\$8,000.00
Secondary	904	4310	Materials and Supplies	Misc PE Supplies	\$1,852.00
Secondary	904	5835	Field Trips	CTE Pathway Capstone Trips	\$10,000.00
Stu Serv	905	4200	Supplemental Curriculum	School provided student subscriptions	\$100,000.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
Stu Serv	905	4200	Supplemental Curriculum	MTSS curriculum & materials (PAGE and MTSS Curriculum)	\$93,920.00
Stu Serv	905	4200	Supplemental Curriculum	Gate testing for - \$11/ea	\$2,000.00
Stu Serv	905	4320	Office Supplies	Office supplies	\$600.00
Stu Serv	905	4330	Events	Sage Stage/Podcast	\$17,000.00
Stu Serv	905	4320	Office Supplies	New Teacher Orientation TF/EA/Sped	\$1,400.00
Stu Serv	905	5835	Field Trips	Field Trips, events, & competitions (PAGE related items)	\$5,000.00
Stu Serv	905	5887	Student Technology Services	MTSS Tech	\$11,000.00
Stu Serv	905	5887	Student Technology Services	Verbit/Lifesigns - Deaf Interpreter	\$3,000.00
Stu Serv	905	4381	IF Materials	Bright Thinker Science Course	\$28,200.00
SPED	906	4310	Materials & Supplies	Testing Kits/Protocols	\$185,300.00
SPED	906	4310	Materials & Supplies	Independent Educational Evaluations (IEE's) (Verify with Kelly on Goal)	\$22,100.00
SPED	906	4310	Materials & Supplies	Assistive Technology	\$20,000.00
SPED	906	4310	Materials & Supplies	Moderate/Severe Curriculum//Supplemental Materials for M/M & M/S	\$15,000.00
SPED	906	4310	Materials & Supplies	Additional therapy items from related service providers	\$11,500.00
SPED	906	4310	Materials & Supplies	Materials and Supplies	\$10,500.00
SPED	906	4310	Materials & Supplies	Low Incidence Equipment (Verify with Kelly on Goal)	\$10,000.00
SPED	906	4381	Instructional Funds - Materials	Additional sped materials (Teachtown)	\$160,600.00
SPED	906	5100	SpEd Consultants	Special Education Vendors/Vendored Services	\$180,600.00
SPED	906	5610	Facility Rents, & leases	Staff meetings - 2 big meetings \$2.5K per room and 2 extra days \$500 per day)	\$6,000.00
SPED	906	5612	Testing Site	Assessment location rentals	\$124,230.09
SPED	906	5860	Service Fees	Sonoma Selpa Fee	\$212,100.00
SPED	906	5887	Operating Expenditures, Student Service Technology	Goalbook/SLP Toolkit	\$27,800.00
Bus Serv	907	4320	Office Supplies	Office materials/supplies	\$27,000.00
Bus Serv	907	5800	Professional Services	Board stipends	\$52,200.00
Bus Serv	907	5210	Mileage Reimbursements	Mileage reimbursements for all staff	\$8,000.00
Bus Serv	907	5300	Dues and memberships	CASBO organizational membership	\$3,500.00
Bus Serv	907	5300	Dues and Memberships	School Services of CA, Membership	\$4,500.00
Bus Serv	907	5300	Dues and Memberships	APlus+ Membership +\$5,000	\$30,000.00
Bus Serv	907	5300	Dues and Memberships	CSDC Membership	\$20,800.00
Bus Serv	907	5300	Dues and Memberships	CCSA Membership	\$83,200.00
Bus Serv	907	5300	Dues and Memberships	SSDA Membership	\$2,000.00
Bus Serv	907	5300	Dues and Memberships	ACSA Membership	\$9,000.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
Bus Serv	907	5400	Insurance	Liability and Property Insurance	\$157,000.00
Bus Serv	907	5510	Operating Expenditures, Utilities	Utilities: SCE, Frontier, ADT, Janitoial	\$50,000.00
Bus Serv	907	5610	Facility rents and leases	Office lease (all three spaces) ALL COSTS	\$526,800.00
Bus Serv	907	5610	Facility rents and leases	New location for bigger meeting space plus furniture and decor	\$165,000.00
Bus Serv	907	5800	Professional Services	Training opportunities in Intacct	\$2,500.00
Bus Serv	907	5820	Audit & CPA	CLA Audit	\$60,375.00
Bus Serv	907	5850	Authorizor oversight fee	Sage Oak (3%)	\$1,541,914.00
Bus Serv	907	5850	Authorizor oversight fee	Sage Oak - Keppel (1%)	\$58,047.00
Bus Serv	907	5850	Authorizor oversight fee	Sage Oak - South (1%)	\$76,339.00
Bus Serv	907	5860	Professional Service Fees	Environmental Fee CDTFA	\$3,000.00
Bus Serv	907	5860	Professional Service Fees	Tax1099.com /e-file platform for 1099s	\$1,500.00
Bus Serv	907	5863	Professional Development	Business related books and subscriptions	\$500.00
Bus Serv	907	5877	Lending Library	Vehicle Rentals	\$7,000.00
Bus Serv	907	5930	Postage	UPS	\$140,000.00
Bus Serv	907	5940	Operating Expenditures, Technology	Amazon Prime	\$4,000.00
Bus Serv	907	5940	Operating Expenditures, Technology	Sage Intacct, System and users	\$67,150.00
Bus Serv	907	5940	Operating Expenditures, Technology	Stampli	\$80,000.00
Bus Serv	907	6901	Depreciation	Depreciation Expense-Leasehold improvements	\$90,400.00
Bus Serv	907	5210	Mileage Reimbursements	Board Mileage	\$3,000.00
Bus Serv	907	4320	Office Supplies	Warehouse supplies/materials	\$22,000.00
Bus Serv	907	5300	Dues and Memberships	AASA Membership (L.K.)	\$215.00
Virtual Academy Program	911	4200	Supplemental Curriculum	EdPuzzle	\$2,690.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Blooket	\$1,800.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Classroom Screen	\$525.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Raz Kids	\$1,750.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Generation Genius TK-8	\$3,590.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Mystery Science TK-5	\$1,680.00
Virtual Academy Program	911	4200	Supplemental Curriculum	TK-5 ELA Materials	\$55,000.00
Virtual Academy Program	911	4200	Supplemental Curriculum	StudySync 3YR 6-8	\$24,500.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Envision: TK-8 Math	\$50,000.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Inspire Science 3YR 6-8	\$46,500.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Home Science Tools Lab Kits	\$48,000.00
Virtual Academy Program	911	4200	Supplemental Curriculum	QSL Lab Kits 6-8	\$20,000.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Studies Weekly TK-5	\$16,200.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
Virtual Academy Program	911	4200	Supplemental Curriculum	TCi History Alive 6-8	\$11,000.00
Virtual Academy Program	911	4310	Materials and Supplies	Student and Teacher School Supplies	\$230,000.00
Virtual Academy Program	911	4310	Materials and Supplies	Amazon Supplies for Oakschool Courses	\$35,000.00
Virtual Academy Program	911	4310	Materials and Supplies	Teachers Pay Teachers Digital Curriculum Purchases	\$1,550.00
Virtual Academy Program	911	4310	Materials and Supplies	Dept Leadership In-Person Meetings - Materials and Supplies	\$3,000.00
Virtual Academy Program	911	5610	Facility rents and leases	Site rentals for in person PLC meetings and VLA Meetings	\$5,000.00
Virtual Academy Program	911	5835	Field Trips	School Wide Field Trips and Events	\$100,000.00
Virtual Academy Program	911	5930	Postage	Stamps for Teachers	\$2,200.00
PLA	912	4200	Supplemental Curriculum	PLT+ Curriculum	\$14,500.00
PLA	912	4200	Supplemental Curriculum	Curriculum for Prop 28 Art Program	\$23,000.00
PLA	912	4330	Supplemental Curriculum	Activities for Prop 28 Art Activities & Events	\$50,000.00
PLA	912	4310	Materials and Supplies	Regional Mentor Materials for PLCs	\$1,200.00
PLA	912	4320	Office Supplies	In-Person Events and Supplies	\$28,000.00
PLA	912	5610	Facility rents and leases	Regional Mentor - one day in person meeting - hotel rooms	\$1,700.00
PLA	912	4320	Office Supplies	Staff shirts/lanyards for teachers	\$10,000.00
PLA	912	4320	Office Supplies	Regional Mentor - one day in person meeting - food	\$1,400.00
PLA	912	5610	Facility rents and leases	Regional Mentor - one day in person meeting - room rental	\$1,600.00
PLA	912	5610	Facility rents and leases	PLC/Event Permits/Rents	\$32,000.00
PLA	912	5835	Field Trips	Field Trip Supplies	\$800.00
PLA	912	5881	Instructional Services	Field Trips (instructional funds)	\$225,000.00
IT	914	4320	Office Supplies	Misc tech supplies	\$21,000.00
IT	914	4400	Non capitalized equipment	MiFis (mobile beacon and digital wish) devices	\$2,000.00
IT	914	4400	Non capitalized equipment	New staff technology	\$140,000.00
IT	914	5883	Outside Consultant and Services	Computer repairs (outside contractor services)	\$7,000.00
IT	914	4400	Non capitalized equipment	Replace obsolete devices	\$340,000.00
IT	914	4400	Non capitalized equipment	Chromebooks Note: Student Chromebooks should code to function 1000 Teacher Chromebooks should code to function 2490	\$59,700.00
IT	914	5887	Student Technology Services	Zoom Video Communications, Inc. Note: Student should code to 5887 Admin Staff should code to 5940	\$26,680.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
IT	914	5887	Student Technology Services	Jamf Software	\$16,900.00
IT	914	5887	Student Technology Services	DocuSign	\$18,500.00
IT	914	5887	Student Technology Services	MS Office licensing Note: Admin Staff should GL account code to 5940	\$10,000.00
IT	914	5887	Student Technology Services	Adobe licensing	\$7,800.00
IT	914	5940	Operating Expenditures, Technology	Web Hosting / development	\$25,000.00
IT	914	5887	Student Technology Services	Monitoring tool for student G-suite (managed methods & Gsuite standard)	\$18,400.00
IT	914	5887	Student Technology Services	Lightspeed web filtering	\$81,536.00
IT	914	5887	Student Technology Services	Incident IQ help desk/inventory system	\$27,590.00
IT	914	5887	Student Technology Services	Backup/disaster recovery	\$5,800.00
IT	914	5887	Student Technology Services	Board on Track	\$5,500.00
IT	914	5887	Student Technology Services	Various outside contractors	\$265,720.00
IT	914	5887	Student Technology Services	Zapier Software	\$2,800.00
IT	914	5887	Student Technology Services	Scribe	\$13,600.00
IT	914	5887	Student Technology Services	Wisestamp	\$4,000.00
IT	914	5887	Student Technology Services	LiveChat	\$1,300.00
IT	914	5887	Student Technology Services	Hapara	\$9,630.00
IT	914	5887	Student Technology Services	SEIS / SIS integration	\$900.00
IT	914	5887	Student Technology Services	Instructure Services (CANVAS)	\$44,000.00
IT	914	5887	Student Technology Services	MagicSchool.Ai	\$26,000.00
IT	914	5887	Student Technology Services	SkillStruck	\$5,100.00
IT	914	5887	Student Technology Services	YellowFolder	\$22,400.00
IT	914	5887	Student Technology Services	OpenAi (ChatGPT Team Account)	\$19,000.00
IT	914	5940	Operating Expenditures, Technology	Server costs (AWS)	\$50,000.00
IT	914	5940	Operating Expenditures, Technology	OPS software	\$73,600.00
IT	914	5940	Operating Expenditures, Technology	School Pathways	\$174,400.00
IT	914	5940	Operating Expenditures, Technology	Finalsite/school admin enrollment	\$49,800.00
IT	914	5940	Operating Expenditures, Technology	Clever	\$12,460.00
IT	914	5940	Operating Expenditures, Technology	Red Herring	\$400.00
IT	914	5940	Operating Expenditures, Technology	Splashtop	\$400.00
IT	914	5940	Operating Expenditures, Technology	Networks and network monitoring	\$10,500.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
IT	914	5940	Operating Expenditures, Technology	Amplified IT	\$6,600.00
IT	914	5940	Operating Expenditures, Technology	Fortinet email filtering	\$43,605.50
IT	914	5940	Operating Expenditures, Technology	Google Workspace for Education Standard	\$17,437.00
IT	914	5940	Operating Expenditures, Technology	iTopia	\$16,599.00
IT	914	5940	Operating Expenditures, Technology	SCHED	\$1,800.00
IT	914	5940	Operating Expenditures, Technology	XCITIUM	\$10,000.00
IT	914	5940	Operating Expenditures, Technology	Grammarly	\$4,600.00
IT	914	5940	Operating Expenditures, Technology	Chatbase	\$4,400.00
IT	914	5940	Operating Expenditures, Technology	AWS data lake development	\$165,900.00
IT	914	5940	Operating Expenditures, Technology	KnowB4	\$8,052.00
Community Outreach	915	4320	Office Supplies	Office Supplies (business cards, printed materials, etc.)	\$1,000.00
Community Outreach	915	5210	Travel & Mileage	Authorizer Meetings/Travel Expenses	\$3,400.00
Community Outreach	915	5800	Professional Services	Marketing Consultants (Design Pickle)	\$20,000.00
Community Outreach	915	5800	Professional Services	Podcast/Production Outside Services	\$32,000.00
Community Outreach	915	5800	Professional Services	Crisis Communication	\$5,000.00
Community Outreach	915	4310	Materials & Supplies	Marketing Supplies	\$10,500.00
Community Outreach	915	5840	Advertising	PPC pay-per-click enrollment marketing campaign	\$13,000.00
Community Outreach	915	5840	Advertising	Videos for marketing the school	\$35,000.00
Community Outreach	915	5887	Technology Services	Mailchimp	\$2,550.00
Fiscal Serv	916	4320	Office Supplies	Misc. office materials and supplies	\$350.00
Fiscal Serv	916	4320	Office Supplies	Printing costs for interims and year-end reports are to be given to authorizers.	\$1,200.00
Fiscal Serv	916	4320	Office Supplies	Interims and Year-End Huddle meetings and Recap roundtable	\$800.00
AMIM	812	4200	Operating Expenditures, Technology	IGOE FSA Fees	\$21,600.00
AMIM	812	5800	Professional Services - non instructional	RCOE Data and Analytics Administrator (Kerry Bobbit) - 3yr contract	\$15,000.00
AMIM	812	5835	Field Trips	Field Trip - Overnight stay to Pali	\$11,000.00
AMIM	812	5835	Field Trips	Field Trip - Sacramento Student Participation increase	\$9,000.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
AMIM	812	5863	Professional Development	Conferences for teachers	\$520,000.00
AMIM	812	5863	Professional Development	DLAC and LRP 2026 Conference	\$100,000.00
AMIM	812	5863	Professional Development	Hotel room costs - August Summit	\$45,000.00
AMIM	812	5877	Lending Library	Lending Library - materials	\$1,031,800.00
AMIM	812	5880	Instructional vendors and consultants	College training from an expert on college/career transitioning (who will be the vendor).	\$100,000.00
AMIM	812	5887	Student Technology Services	Hapara - SpED students	\$8,000.00
AMIM	812	5887	Student Technology Services	Mastery Connect	\$46,000.00
AMIM	812	5887	Student Technology Services	Cidi Labs - instructional design tool for Canvas	\$16,600.00
AMIM	812	5940	Operating Expenditures, Technology	Google Workspace for Education Plus	\$17,437.00
AMIM	812	5940	Operating Expenditures, Technology	Tutor.com	\$80,000.00
AMIM	812	5940	Operating Expenditures, Technology	Research & Development for AI Agents	\$100,000.00
AMIM	812	5940	Operating Expenditures, Technology	Evaluation software subscription - Program to move teacher & support staff evaluations from spreadsheets to an online platform (Vendor?)	\$55,000.00
Bus Serv	907	5300	Dues and Memberships	Digital Learning Membership	\$125.00
Bus Serv	907	5300	Dues and Memberships	National Honor Society Fees	\$2,400.00
Bus Serv	907	6901	Depreciation	Depreciation Expense - Vehicles	\$76,260.00
HR	901	5620	Rentals, Leases, and Repairs	Konica Minolta 5 year operating lease	\$5,641.00
HR	901	5883	Outside Consultants	Consulting agency for JD update	\$35,000.00
IT	914	4400	Non capitalized equipment	RFID System	\$13,000.00
IT	914	5510	Utilities	MiFis (mobile beacon and digital wish) / T-Mobile hotspots / cell phone monthly service fee	\$93,200.00
IT	914	5887	Student Technology Services	Genially	\$200.00
IT	914	5887	Student Technology Services	Gimkit	\$1,000.00
IT	914	5887	Student Technology Services	Minecraft	\$5,600.00
IT	914	5887	Student Technology Services	Grade Guardian	\$9,000.00
IT	914	5887	Student Technology Services	Otter AI (for leadership team)	\$13,200.00
IT	914	5940	Operating Expenditures, Technology	ID Card Software (ID Cards for Students)	\$250.00
IT	914	5940	Operating Expenditures, Technology	Parallels	\$1,800.00
IT	914	5940	Operating Expenditures, Technology	Bitwarden	\$450.00
IT	914	5940	Operating Expenditures, Technology	ClickUp	\$46,050.00



# Comprehensive Department Budget

Department	Dpt Code	Object Code	Object Description	Items	Budget
IT	914	5940	Operating Expenditures, Technology	Descript Pro	\$960.00
IT	914	5940	Operating Expenditures, Technology	Gemini	\$14,400.00
IT	914	5940	Operating Expenditures, Technology	Mailgun	\$420.00
IT	914	5940	Operating Expenditures, Technology	ZoHo	\$3,600.00
Operations & Accountability	902	5800	Professional Services	ScubaCat Educational Data, LLC (Rachel Hatch)	\$50,000.00
Operations & Accountability	902	5800	Professional Services	Hearing Officer	\$1,000.00
Operations & Accountability	902	5863	Professional Development	Dyslexia Initiative Grant (literacy screening PD)	\$32,000.00
PLA	912	4310	Materials and Supplies	Activities for Prop 28 Art - Material & Supplies	\$7,000.00
PLA	912	5835	Field Trips	Oakschool Field Trips	\$3,000.00
Secondary	904	5880	Instructional Vendors & Consultants	PE Activities	\$3,000.00
SPED	906	4320	Office Materials	Staff meetings - supplies and materials	\$11,300.00
Stu Serv	905	4310	Materials and Supplies	Gate Materials	\$1,000.00
Virtual Academy Program	911	4200	Supplemental Curriculum	Delta Math	\$900.00
Virtual Academy Program	911	4310	Materials and Supplies	School-wide Teacher/Student event materials & supplies.	\$12,500.00





# **Sage Oak Charter School 2025-26 July Budget**



# Summary Analysis

## Sage Oak Charter School

### Summary of Results

The 2025-26 July Budget projects a net revenue of \$0.33M. Net revenue changed by \$0.21M from the 2024-25 Estimated Actuals (EA) of \$0.11M. Positive net revenue and a strong reserve balance will allow Sage Oak Charter Schools to end the 2025-26 fiscal year with a reserve of \$18.36M, which is 29.7% of annual expenditures.

### Cash Flow

In the budgeted year's cash flow analysis, it was observed that the cash is projected to reach its lowest point at the end of June 2026, with \$15.54M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

### Changes to Revenue

The 13.8% change in revenue from the 2024-25 EA to the 2025-26 July Budget is due to additional LCFF, federal, and state revenues. Student average-daily-attendance (ADA) changed from 3,842 in the 2024-25 EA Budget to 4,097 in the 2025-26 July Budget.

### Changes to Expenditures

Sage Oak has an overall change of 13.4% in expenditures from the 2024-25 EA to the 2025-26 July Budget. The change can be attributed to staffing, services, and materials for students, aligned with student enrollment.



# Enrollment and ADA Assumptions

## Sage Oak Charter School

2025-26		Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3		1,765	1,754	
4-6		1,017	1,011	
7-8		621	617	
9-12		719	715	
Total		4,122	4,097	1,755
Growth		6.4%	99.4%	42.6%
2026-27		Enrollment	ADA	UPP
TK-3		1,935	1,919	
4-6		1,115	1,106	
7-8		681	676	
9-12		788	782	
Total		4,519	4,483	1,924
Growth		9.6%	99.2%	42.6%
2027-28		Enrollment	ADA	UPP
TK-3		2,104	2,087	
4-6		1,213	1,203	
7-8		741	735	
9-12		857	850	
Total		4,915	4,875	2,093
Growth		8.8%	99.2%	42.6%



# 2025-26 JULY vs EA - Summary

## Sage Oak Charter School

	2025-26 July	2024-25 EA	\$ Change	% Change
<b>Revenue</b>				
LCFF Revenue				
Total LCFF Revenues	51,435,204	46,394,393	5,040,811	10.9 %
Total Federal Revenue	1,204,604	1,031,966	172,638	16.7 %
Total Other State Revenue	8,744,821	6,431,123	2,313,698	36.0 %
Total Local Revenue	745,530	745,530	0	0.0 %
<b>Total Revenue</b>	<b>62,130,159</b>	<b>54,603,012</b>	<b>7,527,147</b>	<b>13.8 %</b>
<b>Expenditures</b>				
Total 1000-1999 Certificated Salaries	25,685,757	22,872,285	2,813,472	12.3 %
Total 2000-2999 Classified Salaries	6,284,821	5,667,561	617,260	10.9 %
Total 3100-3999 Employee Benefits	11,642,033	9,128,512	2,513,521	27.5 %
Total 4100-4799 Books, Materials, & Supplies	4,093,391	6,640,957	(2,547,566)	(38.4) %
Total 5100-5999 Services & Other Operating Expenditures	13,964,867	10,062,449	3,902,418	38.8 %
Total 6100-6999 Capital Outlay	131,028	119,229	11,799	9.9 %
<b>Total Expenditures</b>	<b>61,801,897</b>	<b>54,490,993</b>	<b>7,310,904</b>	<b>13.4 %</b>
<b>Operating Income/(Loss)</b>	<b>328,262</b>	<b>112,019</b>	<b>216,243</b>	<b>193.0 %</b>
<b>Net Assets</b>				
9791 - Beginning Fund Balance	18,028,338	17,341,943	686,395	4.0 %
9793 - Audit Adjustments	0	574,376	(574,376)	(100.0) %
<b>Total Net Assets</b>	<b>18,028,338</b>	<b>17,916,319</b>	<b>112,019</b>	<b>0.6 %</b>
<b>Change In Net Assets</b>	<b>328,262</b>	<b>112,019</b>	<b>216,243</b>	<b>193.0 %</b>
<b>Total Net Assets</b>	<b>18,356,600</b>	<b>18,028,338</b>	<b>328,262</b>	<b>1.8 %</b>
Net revenue as a % of expense	0.5 %	0.2 %		
Fund balance as a % of expense	29.7 %	33.1 %		
Days of Potential Cash	108	121		



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
<b>Revenue</b>					
<b>LCFF Revenue</b>					
8011 - LCFF General Entitlement	49,904,896	44,915,205	4,989,691	11.1 %	
8012 - EPA Entitlement	819,454	768,334	51,120	6.7 %	
8096 - In-Lieu-Of Property Taxes	710,854	710,854	0	0.0 %	
<b>Total LCFF Revenues</b>	<b>51,435,204</b>	<b>46,394,393</b>	<b>5,040,811</b>	<b>10.9 %</b>	The change is due to enrollment and ADA.
<b>Federal Revenue</b>					
8181 - Federal IDEA SpEd Revenue	605,622	445,049	160,573	36.1 %	
8182 - SpEd - Discretionary Grants	37,798	37,798	0	0.0 %	
8290 - Other Federal Revenue	561,184	549,119	12,065	2.2 %	
<b>Total Federal Revenue</b>	<b>1,204,604</b>	<b>1,031,966</b>	<b>172,638</b>	<b>16.7 %</b>	The change is due to enrollment and ADA.
<b>Other State Revenue</b>					
8311 - AB602 State SpEd Revenue	3,759,361	3,436,281	323,080	9.4 %	
8550 - Mandated Cost Reimbursements	103,584	86,990	16,594	19.1 %	
8560 - Lottery- Unrestricted	817,372	766,377	50,995	6.7 %	
8561 - Lottery- Prop 20 - Restricted	350,913	329,022	21,891	6.7 %	
8590 - Other State Revenue	3,713,591	1,812,453	1,901,138	104.9 %	
<b>Total Other State Revenue</b>	<b>8,744,821</b>	<b>6,431,123</b>	<b>2,313,698</b>	<b>36.0 %</b>	The change is due to the Arts, Music, and Instructional Materials (AMIM) grant being recognized.
<b>Local Revenue</b>					
8660 - Interest Income	745,530	745,530	0	0.0 %	
<b>Total Local Revenue</b>	<b>745,530</b>	<b>745,530</b>	<b>0</b>	<b>0.0 %</b>	
<b>Total Revenue</b>	<b>62,130,159</b>	<b>54,603,012</b>	<b>7,527,147</b>	<b>13.8 %</b>	
<b>Expenditures</b>					
<b>1000-1999 Certificated Salaries</b>					
1001 Cert. Off Schedule Pay	0	1,505,856	(1,505,856)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
1100 Certificated Teachers Salaries	16,480,660	14,156,174	2,324,486	16.4 %	
1200 Certificated Pupil Support	5,918,407	4,759,889	1,158,518	24.3 %	
1300 Certificated Supervisors and Administrators Salaries	3,286,690	2,450,366	836,324	34.1 %	
<b>Total 1000-1999 Certificated Salaries</b>	<b>25,685,757</b>	<b>22,872,285</b>	<b>2,813,472</b>	<b>12.3 %</b>	The change is related to staffing needs aligned with student enrollment and the cost-of-living adjustment (COLA) in 2025-26.
<b>2000-2999 Classified Salaries</b>					
2001 Class. Off Schedule Pay	0	343,923	(343,923)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
2100 Classified Instructional Salaries	1,007,099	643,082	364,017	56.6 %	
2300 Classified Supervisors and Admin Salaries	2,713,411	2,440,095	273,316	11.2 %	
2400 Clerical, Technical and Office Salaries	2,564,311	2,240,461	323,850	14.5 %	
<b>Total 2000-2999 Classified Salaries</b>	<b>6,284,821</b>	<b>5,667,561</b>	<b>617,260</b>	<b>10.9 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
<b>3000-3999 Employee Benefits</b>					
<b>3001-3002 Employee Off Schedule Benefit</b>					
3001 - Certificated Off Schedule Pay Benefits	0	25,846	(25,846)	(100.0) %	
3002 - Classified Off Schedule Pay Benefits	0	27,514	(27,514)	(100.0) %	
<b>Total 3001-3002 Employee Off Schedule Benefit</b>	<b>0</b>	<b>53,360</b>	<b>(53,360)</b>	<b>(100.0) %</b>	The change is due to the one-time off-schedule pay in 2024-25.
<b>3101-3102 STRS</b>					
3101 - STRS Certificated	4,889,751	3,922,806	966,945	24.6 %	
<b>Total 3101-3102 STRS</b>	<b>4,889,751</b>	<b>3,922,806</b>	<b>966,945</b>	<b>24.6 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
3301-3302 OASDI/Medicare/Alternative					
3313 - Medicare - Certificated	383,130	306,254	76,876	25.1 %	
3314 - Medicare - Classified	92,813	75,979	16,834	22.2 %	
3355 - OASDI - Certificated	5,766	13,083	(7,317)	(55.9) %	
3356 - OASDI - Classified	396,858	324,953	71,905	22.1 %	
Total 3301-3302 OASDI/Medicare/Alternative	878,567	720,269	158,298	22.0 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3401-3402 Health and Welfare Benefits					
3401 - Health Care Certificated	2,891,581	2,413,054	478,527	19.8 %	
3402 - Health Care Classified	1,073,863	757,194	316,669	41.8 %	
Total 3401-3402 Health and Welfare Benefits	3,965,444	3,170,248	795,196	25.1 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3501-3502 Unemployment Insurance					
3501 - Unemployment Insurance Certificated	68,324	71,996	(3,672)	(5.1) %	
3502 - Unemployment Insurance Classified	30,625	31,286	(661)	(2.1) %	
Total 3501-3502 Unemployment Insurance	98,949	103,282	(4,333)	(4.2) %	The change is related to staffing needs aligned with student enrollment.
3601-3602 Workers' Compensation					
3601 - Workers' Comp Certificated	92,430	73,943	18,487	25.0 %	
3602 - Workers' Comp Classified	22,405	18,344	4,061	22.1 %	
Total 3601-3602 Workers' Compensation	114,835	92,287	22,548	24.4 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3901-3922 Other Employee Benefits					
3901 - Other Benefits Cert	907,821	657,382	250,439	38.1 %	
3902 - Other Benefits Class	175,144	104,230	70,914	68.0 %	
3922 - 457b Employer match-Classified	611,522	304,648	306,874	100.7 %	
Total 3901-3922 Other Employee Benefits	1,694,487	1,066,260	628,227	58.9 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
Total 3000-3999 Employee Benefits	11,642,033	9,128,512	2,513,521	27.5 %	
4100-4799 Books, Materials, & Supplies					
4200 Books and Other Reference Materials					
4200 - Other Reference Materials	483,373	2,022,290	(1,538,917)	(76.1) %	
Total 4200 Books and Other Reference Materials	483,373	2,022,290	(1,538,917)	(76.1) %	The change is due to the purchase of additional curriculum for Oak School students, which was completed in the 2024-25 fiscal year.
4300 Materials and Supplies					
4310 - Materials & Supplies	454,661	279,915	174,746	62.4 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	124,782	149,931	(25,149)	(16.8) %	The change is due to a one-time purchase of supplies for the Career and Technical Education (CTE) pathway program.
4330 - Meals	52,675	9,417	43,258	459.4 %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	13,366	8,388	4,978	59.3 %	The change is due to materials and supplies needed for student graduation.
4381 - Instructional Funds - Materials	2,520,567	3,243,707	(723,140)	(22.3) %	The change is due to a shift in instructional funds from materials to services.
Total 4300 Materials and Supplies	3,166,051	3,691,358	(525,307)	(14.2) %	
4400 Noncapitalized Equipment					
4400 - Non-Capitalized Equipment	443,967	927,309	(483,342)	(52.1) %	The change is due to one-time purchases of new devices for staff and students.
Total 4400 Noncapitalized Equipment	443,967	927,309	(483,342)	(52.1) %	
Total 4100-4799 Books, Materials, & Supplies	4,093,391	6,640,957	(2,547,566)	(38.4) %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5100-5999 Services & Other Operating Expenditures					
5100 Subagreements for Services					
5100 - SpEd Consultants and Vendors Subagreements for Service	141,988	289,729	(147,741)	(51.0) %	
Total 5100 Subagreements for Services	141,988	289,729	(147,741)	(51.0) %	The change is due to employee recruitment rather than utilizing external consultants.
5200 Travel and Conferences					
5210 - Mileage Reimbursements					
5210 - Mileage Reimbursements	21,542	2,287	19,255	841.9 %	The change is due to coding alignment for employee reimbursements.
5220 - Travel & Lodging					
5220 - Travel & Lodging	196,550	214,810	(18,260)	(8.5) %	The change is due to staff attendance at professional development conferences.
5225 - Travel & Conferences					
5225 - Travel & Conferences	99,061	90,669	8,392	9.3 %	The change is due to additional administrative planning sessions.
Total 5200 Travel and Conferences	317,153	307,766	9,387	3.1 %	
5300 Dues and Memberships					
5300 - Dues & Memberships					
5300 - Dues & Memberships	127,867	112,143	15,724	14.0 %	
Total 5300 Dues and Memberships	127,867	112,143	15,724	14.0 %	The change is due to updated membership fees associated with professional organizations.
5400 Insurance					
5400 - Insurance					
5400 - Insurance	123,434	140,271	(16,837)	(12.0) %	
Total 5400 Insurance	123,434	140,271	(16,837)	(12.0) %	The change is due to a cyber liability insurance policy.
5500 Operations and Housekeeping Services					
5510 - Utilities (General)					
5510 - Utilities (General)	112,584	37,866	74,718	197.3 %	
Total 5500 Operations and Housekeeping Services	112,584	37,866	74,718	197.3 %	The change is due to coding alignment for student Wi-Fi services.
5600 Rents, Leases, Repairs, and Noncap. Improvements					
5610 - Facility Rents & Leases					
5610 - Facility Rents & Leases	587,842	357,386	230,456	64.5 %	The change is due to the lease of additional office and warehouse space.
5612 - Testing Site					
5612 - Testing Site	103,487	54,345	49,142	90.4 %	The change is due to rental of assessment locations for Special Education students.
5620 - Equipment Leases					
5620 - Equipment Leases	4,435	3,889	546	14.0 %	The change is due to the operating lease for the printer.
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	695,764	415,620	280,144	67.4 %	
5800 Professional/Consulting Services and Operating Expend.					
5800 - Professional Services - Non-instructional					
5800 - Professional Services - Non-instructional	210,929	109,351	101,578	92.9 %	The change is due to adjustments in marketing consultant services related to data systems.
5810 - Legal					
5810 - Legal	221,709	194,438	27,271	14.0 %	The change is due to the retention of legal counsel.
5820 - Audit & CPA					
5820 - Audit & CPA	47,466	42,327	5,139	12.1 %	The change is due to the updated contract for audit services.
5835 - Field Trips					
5835 - Field Trips	109,743	65,796	43,947	66.8 %	The change is due to additional student field trips.
5840 - Advertising & Recruitment					
5840 - Advertising & Recruitment	68,400	88,362	(19,962)	(22.6) %	The change is due to advertising expenses for marketing efforts and recruitment.
5850 - Oversight Fees					
5850 - Oversight Fees	1,541,914	1,394,345	147,569	10.6 %	The change is due to additional enrollment, which increases revenue and thereby oversight fees.
5860 - Service Fees					
5860 - Service Fees	358,192	347,098	11,094	3.2 %	The change is due to an environmental fee.
5863 - Professional Development					
5863 - Professional Development	794,209	241,631	552,578	228.7 %	The change is due to utilization of the AMIM Grant for teachers and staff professional development
5870 - Livescan Fingerprinting					
5870 - Livescan Fingerprinting	5,173	1,012	4,161	411.2 %	The change is due to the purchase and associated maintenance fee for the Live Scan printer.
5877 - Lending Library					
5877 - Lending Library	848,587	8,921	839,666	9,412.2 %	The change is due to additional curriculum purchases for the Lending Library.
5878 - Student Assessment					
5878 - Student Assessment	31,448	25,720	5,728	22.3 %	The change is due to the updated quote for the i-Ready assessment.
5880 - Instructional Vendors & Consultants					
5880 - Instructional Vendors & Consultants	84,069	61,000	23,069	37.8 %	The change is due to offering college and career transition training for staff to better support students.
5881 - Instructional Funds - Services					
5881 - Instructional Funds - Services	5,881,325	4,865,561	1,015,764	20.9 %	The change is due to a shift in instructional funds from materials to services.
5883 - Outside Consultant and Services					
5883 - Outside Consultant and Services	33,020	73,200	(40,180)	(54.9) %	The change is due to contracting an outside consultant for job descriptions update.
5887 - Student Service Technology					
5887 - Student Service Technology	613,756	577,811	35,945	6.2 %	The change is due to additional technology programs for students and staff.
Total 5800 Professional/Consulting Services and Operating Expend.	10,849,940	8,096,573	2,753,367	34.0 %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5900 Communications					
5930 - Postage	112,112	82,633	29,479	35.7 %	The change is due to warehouse shipping expenses.
5940 - Technology Services	1,484,025	579,848	904,177	155.9 %	The change is due to the number of staff and student users accessing technology applications.
Total 5900 Communications	1,596,137	662,481	933,656	140.9 %	
Total 5100-5999 Services & Other Operating Expenditures	13,964,867	10,062,449	3,902,418	38.8 %	
6100-6999 Capital Outlay					
Capital Expenditures					
6901 - Depreciation Expense-Leasehold Improvements	131,028	119,229	11,799	9.9 %	The change is due to the depreciation of new capitalized equipment and leases.
Total Capital Expenditures	131,028	119,229	11,799	9.9 %	
Total 6100-6999 Capital Outlay	131,028	119,229	11,799	9.9 %	
Total Expenditures	61,801,897	54,490,993	7,310,904	13.4 %	
Operating Income/(Loss)	328,262	112,019	216,243	193.0 %	
Net Assets					
9791 - Beginning Fund Balance	18,028,338	17,341,943	686,395	4.0 %	
9793 - Audit Adjustments	0	574,376	(574,376)	(100.0) %	
Total Net Assets	18,028,338	17,916,319	112,019	0.6 %	
Change In Net Assets	328,262	112,019	216,243	193.0 %	
Total Net Assets	18,356,600	18,028,338	328,262	1.8 %	
Net revenue as a % of expense	0.5 %	0.2 %			
Fund balance as a % of expense	29.7 %	33.1 %			
Days of Potential Cash	108	121			



# 2025-26 JULY vs EA - MYP Summary

## Sage Oak Charter School

Enrollment	4,122	4,519	4,915
ADA	4,097	4,483	4,875
COLA	2.30 %	3.52 %	3.63 %

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
Total LCFF Revenues	51,435,204	58,243,935	65,650,053
Total Federal Revenue	1,204,604	1,234,795	1,297,634
Total Other State Revenue	8,744,821	6,623,347	7,368,952
Total Local Revenue	745,530	745,530	745,530
<b>Total Revenue</b>	<b>62,130,159</b>	<b>66,847,607</b>	<b>75,062,169</b>
<b>Expenditures</b>			
Total 1000-1999 Certificated Salaries	25,685,757	28,254,331	30,481,020
Total 2000-2999 Classified Salaries	6,284,821	6,913,303	7,673,767
Total 3100-3999 Employee Benefits	11,642,033	12,466,898	13,586,295
Total 4100-4799 Books, Materials, & Supplies	4,093,391	4,481,005	4,994,721
Total 5100-5999 Services & Other Operating Expenditures	13,964,867	13,201,591	14,548,722
Total 6100-6999 Capital Outlay	131,028	155,400	157,634
<b>Total Expenditures</b>	<b>61,801,897</b>	<b>65,472,528</b>	<b>71,442,159</b>
<b>Operating Income/(Loss)</b>	<b>328,262</b>	<b>1,375,079</b>	<b>3,620,010</b>
<b>Net Assets</b>			
9791 - Beginning Fund Balance	18,028,338	18,356,600	19,731,679
<b>Total Net Assets</b>	<b>18,028,338</b>	<b>18,356,600</b>	<b>19,731,679</b>
<b>Change In Net Assets</b>	<b>328,262</b>	<b>1,375,079</b>	<b>3,620,010</b>
<b>Total Net Assets</b>	<b>18,356,600</b>	<b>19,731,679</b>	<b>23,351,689</b>

Net revenue as a % of expense	0.5 %	2.1 %	5.1 %
Fund balance as a % of expense	29.7 %	30.1 %	32.7 %
Days of Potential Cash	108	110	119



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
<b>LCFF Revenue</b>			
8011 - LCFF General Entitlement	49,904,896	56,636,511	63,964,000
8012 - EPA Entitlement	819,454	896,570	975,199
8096 - In-Lieu-Of Property Taxes	710,854	710,854	710,854
<b>Total LCFF Revenues</b>	<b>51,435,204</b>	<b>58,243,935</b>	<b>65,650,053</b>
<b>Federal Revenue</b>			
8181 - Federal IDEA SpEd Revenue	605,622	667,738	730,577
8182 - SpEd - Discretionary Grants	37,798	37,798	37,798
8290 - Other Federal Revenue	561,184	529,259	529,259
<b>Total Federal Revenue</b>	<b>1,204,604</b>	<b>1,234,795</b>	<b>1,297,634</b>
<b>Other State Revenue</b>			
8311 - AB602 State SpEd Revenue	3,759,361	4,257,924	4,799,153
8550 - Mandated Cost Reimbursements	103,584	114,267	129,484
8560 - Lottery- Unrestricted	817,372	894,292	972,658
8561 - Lottery- Prop 20 - Restricted	350,913	383,937	417,581
8590 - Other State Revenue	3,713,591	972,927	1,050,076
<b>Total Other State Revenue</b>	<b>8,744,821</b>	<b>6,623,347</b>	<b>7,368,952</b>
<b>Local Revenue</b>			
8660 - Interest Income	745,530	745,530	745,530
<b>Total Local Revenue</b>	<b>745,530</b>	<b>745,530</b>	<b>745,530</b>
<b>Total Revenue</b>	<b>62,130,159</b>	<b>66,847,607</b>	<b>75,062,169</b>
<b>Expenditures</b>			
<b>1000-1999 Certificated Salaries</b>			
1100 Certificated Teachers Salaries	16,480,660	18,128,723	19,241,595
1200 Certificated Pupil Support	5,918,407	6,510,248	7,226,375
1300 Certificated Supervisors and Administrators Salaries	3,286,690	3,615,360	4,013,050
<b>Total 1000-1999 Certificated Salaries</b>	<b>25,685,757</b>	<b>28,254,331</b>	<b>30,481,020</b>
<b>2000-2999 Classified Salaries</b>			
2100 Classified Instructional Salaries	1,007,099	1,107,809	1,229,668
2300 Classified Supervisors and Admin Salaries	2,713,411	2,984,752	3,313,075
2400 Clerical, Technical and Office Salaries	2,564,311	2,820,742	3,131,024
<b>Total 2000-2999 Classified Salaries</b>	<b>6,284,821</b>	<b>6,913,303</b>	<b>7,673,767</b>



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School

	2025-26 July	2026-27	2027-28
3101-3102 STRS			
3101 - STRS Certificated	4,889,751	5,396,578	5,955,576
Total 3101-3102 STRS	4,889,751	5,396,578	5,955,576
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	383,130	420,539	463,587
3314 - Medicare - Classified	92,813	101,985	113,203
3355 - OASDI - Certificated	5,766	6,343	7,041
3356 - OASDI - Classified	396,858	436,543	484,562
Total 3301-3302 OASDI/Medicare/Alternative	878,567	965,410	1,068,393
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	2,891,581	2,992,787	3,162,951
3402 - Health Care Classified	1,073,863	1,111,446	1,233,705
Total 3401-3402 Health and Welfare Benefits	3,965,444	4,104,233	4,396,656
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	68,324	70,717	74,819
3502 - Unemployment Insurance Classified	30,625	31,696	35,183
Total 3501-3502 Unemployment Insurance	98,949	102,413	110,002
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	92,430	101,509	111,899
3602 - Workers' Comp Classified	22,405	24,617	27,325
Total 3601-3602 Workers' Compensation	114,835	126,126	139,224
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	907,821	939,593	992,318
3902 - Other Benefits Class	175,144	181,275	201,216
3922 - 457b Employer match-Classified	611,522	651,270	722,910
Total 3901-3922 Other Employee Benefits	1,694,487	1,772,138	1,916,444
Total 3100-3999 Employee Benefits	11,642,033	12,466,898	13,586,295



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School

	2025-26 July	2026-27	2027-28
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	483,373	540,957	601,726
Total 4200 Books and Other Reference Materials	483,373	540,957	601,726
4300 Materials and Supplies			
4310 - Materials & Supplies	454,661	565,083	630,864
4320 - Office Supplies	124,782	108,889	116,953
4330 - Meals & Events	52,675	59,751	62,205
4350 - Other Supplies - Materials & Supplies	13,366	11,793	13,558
4381 - Instructional Funds - Materials	2,520,567	2,762,869	3,108,300
Total 4300 Materials and Supplies	3,166,051	3,508,385	3,931,880
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	443,967	431,663	461,115
Total 4400 Noncapitalized Equipment	443,967	431,663	461,115
Total 4100-4799 Books, Materials, & Supplies	4,093,391	4,481,005	4,994,721
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	141,988	158,419	177,922
Total 5100 Subagreements for Services	141,988	158,419	177,922
5200 Travel and Conferences			
5210 - Mileage Reimbursements	21,542	117,891	120,183
5220 - Travel & Lodging	196,550	206,378	227,686
5225 - Travel & Conferences Meals	99,061	0	0
Total 5200 Travel and Conferences	317,153	324,269	347,869
5300 Dues and Memberships			
5300 - Dues & Memberships	127,867	140,604	150,999
Total 5300 Dues and Memberships	127,867	140,604	150,999
5400 Insurance			
5400 - Insurance	123,434	144,268	146,341
Total 5400 Insurance	123,434	144,268	146,341
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	112,584	112,584	113,149
Total 5500 Operations and Housekeeping Services	112,584	112,584	113,149



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School

	2025-26 July	2026-27	2027-28
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	587,842	601,993	615,112
5612 - Testing Site	103,487	65,962	73,928
5620 - Equipment Leases	4,435	4,874	5,343
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	695,764	672,829	694,383
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	210,929	179,804	184,781
5810 - Legal	221,709	243,014	268,120
5820 - Audit & CPA	47,466	43,241	43,863
5835 - Field Trips	109,743	130,313	144,029
5840 - Advertising & Recruitment	68,400	62,212	66,376
5850 - Oversight Fees	1,541,914	1,747,318	1,969,502
5860 - Service Fees	358,192	392,628	435,196
5863 - Professional Development	794,209	743,902	762,570
5870 - Livescan Fingerprinting	5,173	2,437	2,472
5877 - Lending Library	848,587	5,503	5,583
5878 - Student Assessment	31,448	39,389	43,464
5880 - Instructional Vendors & Consultants	84,069	0	0
5881 - Instructional Funds - Services	5,881,325	6,446,693	7,252,701
5883 - Outside Consultant and Services	33,020	11,557	12,282
5887 - Student Service Technology	613,756	638,269	697,039
Total 5800 Professional/Consulting Services and Operating Expend.	10,849,940	10,686,280	11,887,978
5900 Communications			
5930 - Postage	112,112	113,685	115,478
5940 - Technology Services	1,484,025	848,653	914,603
Total 5900 Communications	1,596,137	962,338	1,030,081
Total 5100-5999 Services & Other Operating Expenditures	13,964,867	13,201,591	14,548,722



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School

	2025-26 July	2026-27	2027-28
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	131,028	155,400	157,634
Total Capital Expenditures	131,028	155,400	157,634
Total 6100-6999 Capital Outlay	131,028	155,400	157,634
Total Expenditures	61,801,897	65,472,528	71,442,159
Operating Income/(Loss)	328,262	1,375,079	3,620,010
Net Assets			
9791 - Beginning Fund Balance	18,028,338	18,356,600	19,731,679
Total Net Assets	18,028,338	18,356,600	19,731,679
Change In Net Assets	328,262	1,375,079	3,620,010
Total Net Assets	18,356,600	19,731,679	23,351,689
Net revenue as a % of expense	0.5 %	2.1 %	5.1 %
Fund balance as a % of expense	29.7 %	30.1 %	32.7 %
Days of Potential Cash	108	110	119



# 2025-26 JULY vs EA

## Cash Flow Statement 2025-26

### Sage Oak Charter School

	Year Ending 06/30/2026		07/31/2025		08/31/2025		09/30/2025		10/31/2025		11/30/2025		12/31/2025		01/31/2026		02/28/2026		03/31/2026		04/30/2026		05/31/2026		Month Ending 06/30/2026			
	2025-26 July	Projection	Month Ending 07/31/2025	Projection	Month Ending 08/31/2025	Projection	Month Ending 09/30/2025	Projection	Month Ending 10/31/2025	Projection	Month Ending 11/30/2025	Projection	Month Ending 12/31/2025	Projection	Month Ending 01/31/2026	Projection	Month Ending 02/28/2026	Projection	Month Ending 03/31/2026	Projection	Month Ending 04/30/2026	Projection	Month Ending 05/31/2026	Projection	Month Ending 06/30/2026	Projection	Accrued	
Cash Balance																												
Beginning Cash	18,028,338	18,028,338	18,022,856	17,110,256	17,976,632	17,770,083	17,770,083	17,976,632	17,770,083	17,786,032	18,202,208	18,202,208	19,451,816	19,451,816	19,045,681	20,454,596	20,454,596	20,610,637	20,610,637	20,454,596	20,610,637	20,610,637	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	
Net Cash for Period																												
REVENUES	62,130,159	2,574,786	3,039,426	5,647,851	5,100,743	4,944,264	4,944,264	5,647,851	5,100,743	5,392,884	5,973,352	4,996,327	4,996,327	6,410,680	5,333,836	5,333,836	5,333,836	5,480,594	5,480,594	5,333,836	5,480,594	5,480,594	6,933,071	6,933,071	6,933,071	6,933,071	302,345	
EXPENDITURES	61,801,897	2,073,473	3,952,026	4,781,475	5,307,291	4,928,315	4,928,315	4,781,475	5,307,291	4,976,709	4,723,743	5,402,463	5,402,463	5,001,765	5,177,794	5,177,794	5,177,794	4,886,855	4,886,855	4,886,855	4,886,855	4,886,855	8,099,921	8,099,921	8,099,921	2,490,066	2,490,066	
Net Cash for Period	328,262	501,313	(912,600)	866,376	(206,548)	15,949	(206,548)	866,376	(206,548)	416,175	1,249,609	(406,136)	(406,136)	1,408,915	156,042	156,042	156,042	593,739	593,739	593,739	593,739	593,739	(1,166,850)	(1,166,850)	(1,166,850)	(2,187,721)	(2,187,721)	
Accounts Receivable	7,406,556	7,406,556																										
Accounts Payable	3,433,808	3,433,808																										
Debt Proceeds																												
Deferred Revenue/Prepaid Expenses	3,972,748	3,465,953																										
Cash at End of Period	18,356,600	18,022,856	17,110,256	17,976,632	17,770,083	17,786,032	18,202,208	18,202,208	19,451,816	19,451,816	19,045,681	20,454,596	20,454,596	20,610,637	20,610,637	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	21,204,376	506,795

Days of Potential Cash	108	106	101	106	105	105	105	108	115	112	121	122	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	92	0
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# 2025-26 JULY vs EA

## Cash Flow Statement 2026-27

### Sage Oak Charter School

	Year Ending 06/30/2027	07/31/2026		08/31/2026		09/30/2026		10/31/2026		11/30/2026		12/31/2026		01/31/2027		02/28/2027		03/31/2027		04/30/2027		05/31/2027		06/30/2027			
		Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection	Month Ending Projection
Cash Balance																											
Beginning Cash	15,546,089	15,546,089	20,060,770	18,330,453	18,173,168	19,090,934	19,463,171	20,293,197	21,061,754	20,655,157	21,037,362	20,537,179	20,036,996														
Net Cash for Period																											
REVENUES	66,847,607	3,736,781	3,643,195	6,283,675	6,744,924	5,682,047	5,916,013	5,682,047	5,682,047	6,470,848	5,588,460	5,588,460	5,829,111														
EXPENDITURES	65,472,528	2,032,611	5,373,512	6,440,960	5,827,157	5,309,810	5,085,987	4,913,490	6,088,643	6,088,643	6,088,643	6,088,643	6,134,428														
Net Cash for Period	1,375,079	1,704,171	(1,730,317)	(157,285)	917,766	372,237	830,026	768,557	(406,597)	382,205	(500,183)	(500,183)	(305,317)														
Accounts Receivable	(4,793,782)	(4,793,782)																									
Accounts Payable	(2,490,066)	(2,490,066)																									
Deferred Revenue/Prepaid Expenses	506,795	506,795																									
Cash at End of Period	19,731,679	20,060,770	18,330,453	18,173,168	19,090,934	19,463,171	20,293,197	21,061,754	20,655,157	21,037,362	20,537,179	20,036,996	19,731,679														

Days of Potential Cash	110	112	102	101	106	109	113	117	115	117	114	112	110

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

**Charter School Name:** Sage Oak Charter School  
**CDS #:** 36677360136069 1885 - Sage Oak  
**Charter Approving Entity:** Helendale Elementary SD  
**County:** San Bernardino  
**Charter #:** 1885

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	49,904,896.00		49,904,896.00
Education Protection Account State Aid - Current Year	8012	819,454.00		819,454.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	710,854.00		710,854.00
Other LCFF Transfers	8091, 8097	0.00		0.00
Total, LCFF Sources		51,435,204.00	0.00	51,435,204.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		561,184.00	561,184.00
Special Education - Federal	8181, 8182		643,420.00	643,420.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	1,204,604.00	1,204,604.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		3,759,361.00	3,759,361.00
All Other State Revenues	StateRevAO	920,956.00	4,064,504.00	4,985,460.00
Total, Other State Revenues		920,956.00	7,823,865.00	8,744,821.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	745,530.00	0.00	745,530.00
Total, Local Revenues		745,530.00	0.00	745,530.00
<b>5. TOTAL REVENUES</b>				
		53,101,690.00	9,028,469.00	62,130,159.00
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	14,483,240.00	1,997,420.00	16,480,660.00
Certificated Pupil Support Salaries	1200	2,675,036.00	3,243,371.00	5,918,407.00
Certificated Supervisors' and Administrators' Salaries	1300	2,773,749.00	512,941.00	3,286,690.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		19,932,025.00	5,753,732.00	25,685,757.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	304,718.00	702,381.00	1,007,099.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	2,564,583.00	148,828.00	2,713,411.00
Clerical, Technical and Office Salaries	2400	2,454,486.00	109,825.00	2,564,311.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		5,323,787.00	961,034.00	6,284,821.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School

CDS #: 36677360136069 1885 - Sage Oak

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	3,788,173.00	1,101,578.00	4,889,751.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	716,824.00	161,743.00	878,567.00
Health and Welfare Benefits	3401-3402	3,005,725.00	959,719.00	3,965,444.00
Unemployment Insurance	3501-3502	74,262.00	24,687.00	98,949.00
Workers' Compensation Insurance	3601-3602	90,644.00	24,191.00	114,835.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,354,826.00	339,661.00	1,694,487.00
Total, Employee Benefits		9,030,454.00	2,611,579.00	11,642,033.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	456,810.00	26,563.00	483,373.00
Materials and Supplies	4300	2,815,170.00	350,881.00	3,166,051.00
Noncapitalized Equipment	4400	443,967.00	0.00	443,967.00
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		3,715,947.00	377,444.00	4,093,391.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	141,988.00	141,988.00
Travel and Conferences	5200	317,153.00	0.00	317,153.00
Dues and Memberships	5300	127,867.00	0.00	127,867.00
Insurance	5400	123,434.00	0.00	123,434.00
Operations and Housekeeping Services	5500	112,584.00	0.00	112,584.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	593,377.00	102,387.00	695,764.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	8,918,364.00	1,931,576.00	10,849,940.00
Communications	5900	1,389,871.00	206,266.00	1,596,137.00
Total, Services and Other Operating Expenditures		11,582,650.00	2,382,217.00	13,964,867.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 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
Depreciation Expense (accrual basis only)	6900	131,028.00	0.00	131,028.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		131,028.00	0.00	131,028.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	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
<b>8. TOTAL EXPENDITURES</b>		49,715,891.00	12,086,006.00	61,801,897.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School

CDS #: 36677360136069 1885 - Sage Oak

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		3,385,799.00	(3,057,537.00)	328,262.00
<b>D. OTHER FINANCING SOURCES / USES</b>				
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	(3,057,537.00)	3,057,537.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(3,057,537.00)	3,057,537.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		328,262.00	0.00	328,262.00
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	18,028,338.00	0.00	18,028,338.00
b. Adjustments/Restatements	9793, 9795	0.00		0.00
c. Adjusted Beginning Fund Balance /Net Position		18,028,338.00	0.00	18,028,338.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		18,356,600.00	0.00	18,356,600.00
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
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				0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned				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		0.00	0.00
c. Unrestricted Net Position	9790A	18,356,600.00	0.00	18,356,600.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School

CDS #: 36677360136069 1885 - Sage Oak

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	15,689,103.00	2,667,497.00	18,356,600.00
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	4,515,659.00	2,358,504.00	6,874,163.00
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	147,782.00	25,126.00	172,908.00
7. Other Current Assets	9340	0.00	0.00	0.00
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	359,485.00	0.00	359,485.00
10. TOTAL ASSETS		20,712,029.00	5,051,127.00	25,763,156.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources				
	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable				
	9500	1,925,120.00	1,078,379.00	3,003,499.00
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	3,972,748.00	3,972,748.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	430,309.00	0.00	430,309.00
6. TOTAL LIABILITIES		2,355,429.00	5,051,127.00	7,406,556.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources				
	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)				
		18,356,600.00	0.00	18,356,600.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School  
CDS #: 36677360136069 1885 - Sage Oak

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**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 EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT 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. None _____	\$ 0.00	0.00	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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None _____	0.00
b. _____	
c. _____	
d. _____	
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>	<b>0.00</b>

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School

CDS #: 36677360136069 1885 - Sage Oak

**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 2025-26.

a. Total Expenditures (B8)	61,801,897.00
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]	1,204,604.00
c. Subtotal of State & Local Expenditures [a minus b]	60,597,293.00
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 and 6910]	131,028.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e minus f]	<b>\$ 60,466,265.00</b>



# **Sage Oak Charter School - Keppel 2025-26 July Budget**



# Summary Analysis

## Sage Oak Charter School - Keppel

### Summary of Results

The 2025-26 July Budget projects a net revenue of \$0.03M. Net revenue changed by \$0.01M from the 2024-25 Estimated Actuals (EA) of \$0.02M. Positive net revenue and a strong reserve balance will allow Sage Oak Charter Schools to end the 2025-26 fiscal year with a reserve of \$2.80M, which is 40.6% of annual expenditures.

### Cash Flow

In the budgeted year's cash flow analysis, it was observed that the cash is projected to reach its lowest point at the end of June 2026, with \$2.49M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

### Changes to Revenue

The 10.4% change in revenue from the 2024-25 EA to the 2025-26 July Budget is due to LCFF, federal, and state revenues. Student average daily attendance (ADA) changed from 440 during the 2024-25 EA Budget to 462 in the 2025-26 July Budget.

### Changes to Expenditures

Sage Oak-Keppel has an overall change of 10.2% in expenditures from the 2024-EA to the 2025-26 July Budget. The change can be attributed to staffing, services, and materials for students, aligned with student enrollment.



# Enrollment and ADA Assumptions

## Sage Oak Charter School - Keppel

2025-26	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	219	218	
4-6	110	109	
7-8	73	73	
9-12	63	63	
Total	465	462	219
Growth	3.8%	99.4%	47.1%

2026-27	Enrollment	ADA	UPP
TK-3	240	238	
4-6	121	120	
7-8	80	79	
9-12	69	68	
Total	510	506	239
Growth	9.7%	99.2%	46.9%

2027-28	Enrollment	ADA	UPP
TK-3	261	259	
4-6	132	131	
7-8	87	86	
9-12	75	74	
Total	555	551	260
Growth	8.9%	99.2%	46.9%



# 2025-26 JULY vs EA - Summary

## Sage Oak Charter School - Keppel

	2025-26 July	2024-25 EA	\$ Change	% Change
<b>Revenue</b>				
Total LCFF Revenues	5,804,395	5,320,848	483,547	9.1 %
Total Federal Revenue	147,494	145,160	2,334	1.6 %
Total Other State Revenue	961,598	796,014	165,584	20.8 %
<b>Total Revenue</b>	<b>6,913,487</b>	<b>6,262,022</b>	<b>651,465</b>	<b>10.4 %</b>
<b>Expenditures</b>				
Total 1000-1999 Certificated Salaries	2,847,926	2,427,205	420,721	17.3 %
Total 2000-2999 Classified Salaries	731,386	544,713	186,673	34.3 %
Total 3100-3999 Employee Benefits	1,339,244	1,004,370	334,874	33.3 %
Total 4100-4799 Books, Materials, & Supplies	478,551	957,086	(478,535)	(50.0) %
Total 5100-5999 Services & Other Operating Expenditures	1,467,214	1,293,066	174,148	13.5 %
Total 6100-6999 Capital Outlay	15,333	17,201	(1,868)	(10.9) %
<b>Total Expenditures</b>	<b>6,879,654</b>	<b>6,243,641</b>	<b>636,013</b>	<b>10.2 %</b>
<b>Operating Income/(Loss)</b>	<b>33,833</b>	<b>18,381</b>	<b>15,452</b>	<b>84.1 %</b>
<b>Net Assets</b>				
9791 - Beginning Fund Balance	2,762,398	2,628,310	134,088	5.1 %
9793 - Audit Adjustments	0	115,707	(115,707)	(100.0) %
<b>Total Net Assets</b>	<b>2,762,398</b>	<b>2,744,017</b>	<b>18,381</b>	<b>0.7 %</b>
<b>Change In Net Assets</b>	<b>33,833</b>	<b>18,381</b>	<b>15,452</b>	<b>84.1 %</b>
<b>Total Net Assets</b>	<b>2,796,231</b>	<b>2,762,398</b>	<b>33,833</b>	<b>1.2 %</b>
Net revenue as a % of expense	0.5 %	0.3 %		
Fund balance as a % of expense	40.6 %	44.2 %		
Days of Potential Cash	148	161		



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
<b>Revenue</b>					
<b>LCFF Revenue</b>					
8011 - LCFF General Entitlement	4,897,194	4,501,626	395,568	8.8 %	
8012 - EPA Entitlement	92,442	87,912	4,530	5.2 %	
8096 - In-Lieu-Of Property Taxes	814,759	731,310	83,449	11.4 %	
<b>Total LCFF Revenues</b>	<b>5,804,395</b>	<b>5,320,848</b>	<b>483,547</b>	<b>9.1 %</b>	The change is due to enrollment and ADA.
<b>Federal Revenue</b>					
8181 - Federal IDEA SpEd Revenue	68,280	61,353	6,927	11.3 %	
8182 - SpEd - Discretionary Grants	5,441	5,441	0	0.0 %	
8290 - Other Federal Revenue	73,773	78,366	(4,593)	(5.9) %	
<b>Total Federal Revenue</b>	<b>147,494</b>	<b>145,160</b>	<b>2,334</b>	<b>1.6 %</b>	The change is due to enrollment and ADA.
<b>Other State Revenue</b>					
8311 - AB602 State SpEd Revenue	424,091	399,540	24,551	6.1 %	
8550 - Mandated Cost Reimbursements	11,054	9,386	1,668	17.8 %	
8560 - Lottery- Unrestricted	92,207	56,258	35,949	63.9 %	
8561 - Lottery- Prop 20 - Restricted	39,586	37,646	1,940	5.2 %	
8590 - Other State Revenue	394,660	293,184	101,476	34.6 %	
<b>Total Other State Revenue</b>	<b>961,598</b>	<b>796,014</b>	<b>165,584</b>	<b>20.8 %</b>	The change is due to the Arts, Music, and Instructional Materials (AMIM) grant being recognized.
<b>Total Revenue</b>	<b>6,913,487</b>	<b>6,262,022</b>	<b>651,465</b>	<b>10.4 %</b>	
<b>Expenditures</b>					
<b>1000-1999 Certificated Salaries</b>					
1001 Cert. Off Schedule Pay	0	137,742	(137,742)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
1100 Certificated Teachers Salaries	1,770,759	1,526,291	244,468	16.0 %	
1200 Certificated Pupil Support	692,563	528,571	163,992	31.0 %	
1300 Certificated Supervisors and Administrators Salaries	384,604	234,601	150,003	63.9 %	
<b>Total 1000-1999 Certificated Salaries</b>	<b>2,847,926</b>	<b>2,427,205</b>	<b>420,721</b>	<b>17.3 %</b>	The change is related to staffing needs aligned with student enrollment and the cost-of-living adjustment (COLA) in 2025-26.
<b>2000-2999 Classified Salaries</b>					
2001 Class. Off Schedule Pay	0	31,459	(31,459)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
2100 Classified Instructional Salaries	113,795	74,980	38,815	51.8 %	
2300 Classified Supervisors and Admin Salaries	317,519	226,388	91,131	40.3 %	
2400 Clerical, Technical and Office Salaries	300,072	211,886	88,186	41.6 %	
<b>Total 2000-2999 Classified Salaries</b>	<b>731,386</b>	<b>544,713</b>	<b>186,673</b>	<b>34.3 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
<b>3000-3999 Employee Benefits</b>					
<b>3001-3002 Employee Off Schedule Benefit</b>					
3001 - Certificated Off Schedule Pay Benefits	0	2,364	(2,364)	(100.0) %	
3002 - Classified Off Schedule Pay Benefits	0	2,517	(2,517)	(100.0) %	
<b>Total 3001-3002 Employee Off Schedule Benefit</b>	<b>0</b>	<b>4,881</b>	<b>(4,881)</b>	<b>(100.0) %</b>	The change is due to the one-time off-schedule pay in 2024-25.
<b>3101-3102 STRS</b>					
3101 - STRS Certificated	542,047	417,826	124,221	29.7 %	
<b>Total 3101-3102 STRS</b>	<b>542,047</b>	<b>417,826</b>	<b>124,221</b>	<b>29.7 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
3301-3302 OASDI/Medicare/Alternative					
3313 - Medicare - Certificated	42,487	32,655	9,832	30.1 %	
3314 - Medicare - Classified	10,801	7,330	3,471	47.4 %	
3355 - OASDI - Certificated	675	997	(322)	(32.3) %	
3356 - OASDI - Classified	46,180	31,347	14,833	47.3 %	
Total 3301-3302 OASDI/Medicare/Alternative	100,143	72,329	27,814	38.5 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3401-3402 Health and Welfare Benefits					
3401 - Health Care Certificated	356,512	303,110	53,402	17.6 %	
3402 - Health Care Classified	124,016	73,315	50,701	69.2 %	
Total 3401-3402 Health and Welfare Benefits	480,528	376,425	104,103	27.7 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3501-3502 Unemployment Insurance					
3501 - Unemployment Insurance Certificated	7,627	7,945	(318)	(4.0) %	
3502 - Unemployment Insurance Classified	3,501	3,142	359	11.4 %	
Total 3501-3502 Unemployment Insurance	11,128	11,087	41	0.4 %	
3601-3602 Workers' Compensation					
3601 - Workers' Comp Certificated	10,250	7,884	2,366	30.0 %	
3602 - Workers' Comp Classified	2,608	1,761	847	48.1 %	
Total 3601-3602 Workers' Compensation	12,858	9,645	3,213	33.3 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3901-3922 Other Employee Benefits					
3901 - Other Benefits Cert	101,026	72,620	28,406	39.1 %	
3902 - Other Benefits Class	20,324	10,389	9,935	95.6 %	
3921 - 457b Employer match-Certification	0	0	0	0.0 %	
3922 - 457b Employer match-Classified	71,190	29,168	42,022	144.1 %	
Total 3901-3922 Other Employee Benefits	192,540	112,177	80,363	71.6 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
Total 3000-3999 Employee Benefits	1,339,244	1,004,370	334,874	33.3 %	
4100-4799 Books, Materials, & Supplies					
4200 Books and Other Reference Materials					
4200 - Other Reference Materials	56,112	290,797	(234,685)	(80.7) %	
Total 4200 Books and Other Reference Materials	56,112	290,797	(234,685)	(80.7) %	The change is due to the purchase of additional curriculum for Oak School students, which was completed in the 2024-25 fiscal year.
4300 Materials and Supplies					
4310 - Materials & Supplies	53,204	40,371	12,833	31.8 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	14,602	21,629	(7,027)	(32.5) %	The change is due to a one-time purchase of supplies for the Career and Technical Education (CTE) pathway program.
4330 - Events	6,164	1,359	4,805	353.6 %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	1,564	1,210	354	29.3 %	The change is due to materials and supplies needed for student graduation.
4381 - Instructional Funds - Materials	294,953	467,945	(172,992)	(37.0) %	The change is due to a shift in instructional funds from materials to services.
Total 4300 Materials and Supplies	370,487	532,514	(162,027)	(30.4) %	
4400 Noncapitalized Equipment					
4400 - Non-Capitalized Equipment	51,952	133,775	(81,823)	(61.2) %	The change is due to one-time purchases of new devices for staff and students.
Total 4400 Noncapitalized Equipment	51,952	133,775	(81,823)	(61.2) %	
Total 4100-4799 Books, Materials, & Supplies	478,551	957,086	(478,535)	(50.0) %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5100-5999 Services & Other Operating Expenditures					
5100 Subagreements for Services					
5100 - SpEd Consultants and Vendors Subagreements for Service	16,616	41,797	(25,181)	(60.2) %	
Total 5100 Subagreements for Services	16,616	41,797	(25,181)	(60.2) %	The change is due to employee recruitment rather than utilizing external consultants.
5200 Travel and Conferences					
5210 - Mileage Reimbursements	2,521	330	2,191	663.9 %	The change is due to coding alignment for employee reimbursements.
5220 - Travel & Lodging	23,000	30,989	(7,989)	(25.8) %	The change is due to staff attendance at professional development conferences.
5225 - Travel & Conferences	11,592	13,080	(1,488)	(11.4) %	The change is due to additional administrative planning sessions.
Total 5200 Travel and Conferences	37,113	44,399	(7,286)	(16.4) %	
5300 Dues and Memberships					
5300 - Dues & Memberships	14,962	16,178	(1,216)	(7.5) %	
Total 5300 Dues and Memberships	14,962	16,178	(1,216)	(7.5) %	The change is due to updated allocation percentages per location.
5400 Insurance					
5400 - Insurance	14,444	20,236	(5,792)	(28.6) %	
Total 5400 Insurance	14,444	20,236	(5,792)	(28.6) %	The change is due to a cyber liability insurance policy.
5500 Operations and Housekeeping Services					
5510 - Utilities (General)	13,175	5,463	7,712	141.2 %	
Total 5500 Operations and Housekeeping Services	13,175	5,463	7,712	141.2 %	The change is due to coding alignment for student Wi-Fi services.
5600 Rents, Leases, Repairs, and Noncap. Improvements					
5610 - Facility Rents & Leases	68,788	51,557	17,231	33.4 %	The change is due to the lease of additional office and warehouse space.
5612 - Testing Site	12,110	7,840	4,270	54.5 %	The change is due to rental of assessment locations for Special Education students.
5620 - Equipment Leases	519	561	(42)	(7.5) %	The change is due to updated allocation percentages per location.
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	81,417	59,958	21,459	35.8 %	
5800 Professional/Consulting Services and Operating Expend.					
5800 - Professional Services - Non-instructional	24,369	15,776	8,593	54.5 %	The change is due to adjustments in marketing consultant services related to data systems.
5810 - Legal	25,944	28,050	(2,106)	(7.5) %	The change is due to updated allocation percentages per location.
5820 - Audit & CPA	5,555	6,106	(551)	(9.0) %	The change is due to updated allocation percentages per location.
5835 - Field Trips	12,423	9,492	2,931	30.9 %	The change is due to additional student field trips.
5840 - Advertising & Recruitment	8,004	12,747	(4,743)	(37.2) %	The change is due to advertising expenses for marketing efforts and recruitment.
5850 - Oversight Fees	58,047	52,515	5,532	10.5 %	The change is due to additional enrollment, which increases revenue and thereby oversight fees.
5860 - Service Fees	41,915	50,073	(8,158)	(16.3) %	The change is due to updated allocation percentages per location.
5863 - Professional Development	79,029	24,984	54,045	216.3 %	The change is due to utilization of the AMIM Grant for teachers and staff professional development
5870 - Livescan Fingerprinting	605	146	459	314.4 %	The change is due to the purchase and associated maintenance fee for the Live Scan printer.
5877 - Lending Library	77,719	1,287	76,432	5,938.8 %	The change is due to additional curriculum purchases for the Lending Library.
5878 - Student Assessment	3,680	3,710	(30)	(0.8) %	
5880 - Instructional Vendors & Consultants	7,746	8,800	(1,054)	(12.0) %	The change is due to offering college and career transition training for staff to better support students.
5881 - Instructional Funds - Services	688,225	701,917	(13,692)	(2.0) %	The change is due to a shift in instructional funds from materials to services.
5883 - Outside Consultant and Services	3,864	10,560	(6,696)	(63.4) %	The change is due to contracting an outside consultant for job descriptions update.
5887 - Student Service Technology	70,864	83,301	(12,437)	(14.9) %	The change is due to updated allocation percentages per location.
Total 5800 Professional/Consulting Services and Operating Expend.	1,107,989	1,009,464	98,525	9.8 %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5900 Communications					
5930 - Postage	13,119	11,921	1,198	10.0 %	The change is due to warehouse shipping expenses.
5940 - Technology Services	168,379	83,650	84,729	101.3 %	The change is due to the number of staff and student users accessing technology applications.
Total 5900 Communications	181,498	95,571	85,927	89.9 %	
Total 5100-5999 Services & Other Operating Expenditures	1,467,214	1,293,066	174,148	13.5 %	
6100-6999 Capital Outlay					
Capital Expenditures					
6901 - Depreciation Expense-Leasehold Improvements	15,333	17,201	(1,868)	(10.9) %	The change is due to the depreciation of new capitalized equipment and leases.
Total Capital Expenditures	15,333	17,201	(1,868)	(10.9) %	
Total 6100-6999 Capital Outlay	15,333	17,201	(1,868)	(10.9) %	
Total Expenditures	6,879,654	6,243,641	636,013	10.2 %	
Operating Income/(Loss)	33,833	18,381	15,452	84.1 %	
Net Assets					
9791 - Beginning Fund Balance	2,762,398	2,628,310	134,088	5.1 %	
9793 - Audit Adjustments	0	115,707	(115,707)	(100.0) %	
Total Net Assets	2,762,398	2,744,017	18,381	0.7 %	
Change In Net Assets	33,833	18,381	15,452	84.1 %	
Total Net Assets	2,796,231	2,762,398	33,833	1.2 %	
Net revenue as a % of expense	0.5 %	0.3 %			
Fund balance as a % of expense	40.6 %	44.2 %			
Days of Potential Cash	148	161			



# 2025-26 JULY vs EA - MYP Summary

## Sage Oak Charter School - Keppel

Enrollment	465	510	555
ADA	462	506	551
COLA	2.30 %	3.52 %	3.63 %

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
Total LCFF Revenues	5,804,395	6,584,871	7,423,971
Total Federal Revenue	147,494	153,841	160,965
Total Other State Revenue	961,598	746,868	831,374
<b>Total Revenue</b>	<b>6,913,487</b>	<b>7,485,580</b>	<b>8,416,310</b>
<b>Expenditures</b>			
Total 1000-1999 Certificated Salaries	2,847,926	3,093,716	4,007,837
Total 2000-2999 Classified Salaries	731,386	804,524	893,022
Total 3100-3999 Employee Benefits	1,339,244	1,431,151	1,558,484
Total 4100-4799 Books, Materials, & Supplies	478,551	524,361	455,672
Total 5100-5999 Services & Other Operating Expenditures	1,467,214	1,406,208	1,228,805
Total 6100-6999 Capital Outlay	15,333	18,185	15,319
<b>Total Expenditures</b>	<b>6,879,654</b>	<b>7,278,145</b>	<b>8,159,139</b>
<b>Operating Income/(Loss)</b>	<b>33,833</b>	<b>207,435</b>	<b>257,171</b>
<b>Net Assets</b>			
9791 - Beginning Fund Balance	2,762,398	2,796,231	3,003,666
<b>Total Net Assets</b>	<b>2,762,398</b>	<b>2,796,231</b>	<b>3,003,666</b>
<b>Change In Net Assets</b>	<b>33,833</b>	<b>207,435</b>	<b>257,171</b>
<b>Total Net Assets</b>	<b>2,796,231</b>	<b>3,003,666</b>	<b>3,260,837</b>
Net revenue as a % of expense	0.5 %	2.9 %	3.2 %
Fund balance as a % of expense	40.6 %	41.3 %	40.0 %
Days of Potential Cash	148	151	146



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
<b>LCFF Revenue</b>			
8011 - LCFF General Entitlement	4,897,194	5,563,105	6,312,543
8012 - EPA Entitlement	92,442	101,184	110,111
8096 - In-Lieu-Of Property Taxes	814,759	920,582	1,001,317
<b>Total LCFF Revenues</b>	<b>5,804,395</b>	<b>6,584,871</b>	<b>7,423,971</b>
<b>Federal Revenue</b>			
8181 - Federal IDEA SpEd Revenue	68,281	75,327	82,451
8182 - SpEd - Discretionary Grants	5,440	5,441	5,441
8290 - Other Federal Revenue	73,773	73,073	73,073
<b>Total Federal Revenue</b>	<b>147,494</b>	<b>153,841</b>	<b>160,965</b>
<b>Other State Revenue</b>			
8311 - AB602 State SpEd Revenue	424,091	480,536	541,919
8550 - Mandated Cost Reimbursements	11,054	12,209	13,837
8560 - Lottery- Unrestricted	92,207	100,927	109,832
8561 - Lottery- Prop 20 - Restricted	39,586	43,330	47,153
8590 - Other State Revenue	394,660	109,866	118,633
<b>Total Other State Revenue</b>	<b>961,598</b>	<b>746,868</b>	<b>831,374</b>
<b>Total Revenue</b>	<b>6,913,487</b>	<b>7,485,580</b>	<b>8,416,310</b>
<b>Expenditures</b>			
<b>1000-1999 Certificated Salaries</b>			
1100 Certificated Teachers Salaries	1,770,759	1,947,833	2,692,616
1200 Certificated Pupil Support	692,563	761,820	845,620
1300 Certificated Supervisors and Administrators Salaries	384,604	423,064	469,601
<b>Total 1000-1999 Certificated Salaries</b>	<b>2,847,926</b>	<b>3,132,717</b>	<b>4,007,837</b>
<b>2000-2999 Classified Salaries</b>			
2100 Classified Instructional Salaries	113,795	125,174	138,943
2300 Classified Supervisors and Admin Salaries	317,520	349,271	387,691
2400 Clerical, Technical and Office Salaries	300,072	330,079	366,388
<b>Total 2000-2999 Classified Salaries</b>	<b>731,387</b>	<b>804,524</b>	<b>893,022</b>



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2026-27	2027-28
3100-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	542,047	598,349	660,448
Total 3101-3102 STRS	542,047	598,349	660,448
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	42,487	46,633	51,416
3314 - Medicare - Classified	10,801	11,867	13,172
3355 - OASDI - Certificated	675	719	798
3356 - OASDI - Classified	46,180	49,181	54,591
Total 3301-3302 OASDI/Medicare/Alternative	100,143	108,400	119,977
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	356,512	368,989	389,558
3402 - Health Care Classified	124,016	128,357	142,477
Total 3401-3402 Health and Welfare Benefits	480,528	497,346	532,035
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	7,627	7,895	8,360
3502 - Unemployment Insurance Classified	3,501	3,625	4,023
Total 3501-3502 Unemployment Insurance	11,128	11,520	12,383
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	10,250	11,257	12,412
3602 - Workers' Comp Classified	2,608	2,865	3,181
Total 3601-3602 Workers' Compensation	12,858	14,122	15,593
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	101,026	104,562	110,543
3902 - Other Benefits Class	20,324	21,034	23,348
3922 - 457b Employer match-Classified	71,190	75,818	84,157
Total 3901-3922 Other Employee Benefits	192,540	201,414	218,048
Total 3100-3999 Employee Benefits	1,339,244	1,431,151	1,558,484



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2026-27	2027-28
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	56,112	63,302	58,475
Total 4200 Books and Other Reference Materials	56,112	63,302	58,475
4300 Materials and Supplies			
4310 - Materials & Supplies	53,204	66,125	61,307
4320 - Office Supplies	14,602	12,742	11,365
4330 - Meals & Events	6,164	6,992	6,045
4350 - Other Supplies - Materials & Supplies	1,564	1,380	1,318
4381 - Instructional Funds - Materials	294,953	323,307	272,351
Total 4300 Materials and Supplies	370,487	410,546	352,386
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	51,952	50,513	44,811
Total 4400 Noncapitalized Equipment	51,952	50,513	44,811
Total 4100-4799 Books, Materials, & Supplies	478,551	524,361	455,672
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	16,616	18,538	17,290
Total 5100 Subagreements for Services	16,616	18,538	17,290
5200 Travel and Conferences			
5210 - Mileage Reimbursements	2,521	2,226	1,891
5220 - Travel & Lodging	23,000	24,150	22,126
5225 - Travel & Conferences Meals	11,592	11,569	9,788
Total 5200 Travel and Conferences	37,113	37,945	33,805
5300 Dues and Memberships			
5300 - Dues & Memberships	14,962	16,453	14,674
Total 5300 Dues and Memberships	14,962	16,453	14,674
5400 Insurance			
5400 - Insurance	14,444	16,882	14,221
Total 5400 Insurance	14,444	16,882	14,221
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	13,175	13,174	12,449
Total 5500 Operations and Housekeeping Services	13,175	13,174	12,449



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2026-27	2027-28
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	68,788	70,444	59,776
5612 - Testing Site	12,110	7,719	7,184
5620 - Equipment Leases	519	570	519
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	81,417	78,733	67,479
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	24,369	21,040	17,957
5810 - Legal	25,944	28,437	26,056
5820 - Audit & CPA	5,555	5,060	4,263
5835 - Field Trips	12,423	15,249	13,997
5840 - Advertising & Recruitment	8,004	7,280	6,450
5850 - Oversight Fees	58,047	65,849	74,240
5860 - Service Fees	41,915	45,945	42,292
5863 - Professional Development	79,029	87,050	74,106
5870 - Livescan Fingerprinting	605	285	240
5877 - Lending Library	77,719	644	543
5878 - Student Assessment	3,680	4,609	4,224
5880 - Instructional Vendors & Consultants	7,746	0	0
5881 - Instructional Funds - Services	688,225	754,383	635,486
5883 - Outside Consultant and Services	3,864	1,352	1,194
5887 - Student Service Technology	70,864	74,689	67,737
Total 5800 Professional/Consulting Services and Operating Expend.	1,107,989	1,111,872	968,785
5900 Communications			
5930 - Postage	13,119	13,303	11,222
5940 - Technology Services	168,379	99,308	88,880
Total 5900 Communications	181,498	112,611	100,102
Total 5100-5999 Services & Other Operating Expenditures	1,467,214	1,406,208	1,228,805



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - Keppel

	2025-26 July	2026-27	2027-28
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	15,333	18,185	15,319
Total Capital Expenditures	15,333	18,185	15,319
Total 6100-6999 Capital Outlay	15,333	18,185	15,319
Total Expenditures	6,879,655	7,317,146	8,159,139
Operating Income/(Loss)	33,832	168,434	257,171
Net Assets			
9791 - Beginning Fund Balance	2,762,398	2,796,230	2,964,664
Total Net Assets	2,762,398	2,796,230	2,964,664
Change In Net Assets	33,832	168,434	257,171
Total Net Assets	2,796,230	2,964,664	3,221,835
Net revenue as a % of expense	0.5 %	2.3 %	3.2 %
Fund balance as a % of expense	40.6 %	40.5 %	39.5 %
Days of Potential Cash	148	148	144





# 2025-26 JULY vs EA

## Cash Flow Statement 2026-27

### Sage Oak Charter School - Keppel

	Year Ending 06/30/2027	Month Ending 07/31/2026		Month Ending 08/31/2026		Month Ending 09/30/2026		Month Ending 10/31/2026		Month Ending 11/30/2026		Month Ending 12/31/2026		Month Ending 01/31/2027		Month Ending 02/28/2027		Month Ending 03/31/2027		Month Ending 04/30/2027		Month Ending 05/31/2027		Month Ending 06/30/2027				
		Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	
Cash Balance																												
Beginning Cash	2,488,108	2,488,108	3,122,351	2,932,977	2,920,623	3,028,152	3,074,170	3,171,268	3,261,343	3,220,783	3,268,553	3,217,514	3,166,474	3,137,294														
Net Cash for Period																												
REVENUES	7,485,580	418,444	407,964	703,645	755,295	636,274	662,474	636,274	636,274	724,604	625,794	625,794	652,743	652,743														
EXPENDITURES	7,278,145	225,952	597,338	715,999	647,766	590,256	565,375	546,200	676,834	676,834	676,834	676,834	681,924	681,924														
Net Cash for Period	207,435	192,492	(189,373)	(12,354)	107,529	46,018	97,098	90,074	(40,560)	47,770	(51,039)	(51,039)	(29,181)	(29,181)														
Accounts Receivable	(440,751)	(440,751)																										
Accounts Payable																												
Deferred Revenue/Prepaid Expenses	1,000	1,000																										
Cash at End of Period	3,137,294	3,122,351	2,932,977	2,920,623	3,028,152	3,074,170	3,171,268	3,261,343	3,220,783	3,268,553	3,217,514	3,166,474	3,137,294	3,137,294														

Days of Potential Cash	157	157	147	146	152	154	159	164	162	164	161	159	157	157														
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**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

**Charter School Name:** Sage Oak Charter School - Keppel  
**CDS #:** 19646420136127 1886 - Keppel  
**Charter Approving Entity:** Keppel SD  
**County:** Los Angeles  
**Charter #:** 1886

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	4,897,194.00		4,897,194.00
Education Protection Account State Aid - Current Year	8012	92,442.00		92,442.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	814,759.00		814,759.00
Other LCFF Transfers	8091, 8097	0.00		0.00
Total, LCFF Sources		5,804,395.00	0.00	5,804,395.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		73,773.00	73,773.00
Special Education - Federal	8181, 8182		73,721.00	73,721.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	147,494.00	147,494.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		424,091.00	424,091.00
All Other State Revenues	StateRevAO	103,261.00	434,246.00	537,507.00
Total, Other State Revenues		103,261.00	858,337.00	961,598.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00
Total, Local Revenues		0.00	0.00	0.00
<b>5. TOTAL REVENUES</b>				
		5,907,656.00	1,005,831.00	6,913,487.00
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,573,331.00	197,428.00	1,770,759.00
Certificated Pupil Support Salaries	1200	313,029.00	379,534.00	692,563.00
Certificated Supervisors' and Administrators' Salaries	1300	324,580.00	60,024.00	384,604.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		2,210,940.00	636,986.00	2,847,926.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	35,658.00	78,137.00	113,795.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	300,104.00	17,415.00	317,519.00
Clerical, Technical and Office Salaries	2400	287,220.00	12,852.00	300,072.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		622,982.00	108,404.00	731,386.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - Keppel

CDS #: 19646420136127 1886 - Keppel

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	420,077.00	121,970.00	542,047.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	82,081.00	18,062.00	100,143.00
Health and Welfare Benefits	3401-3402	374,815.00	105,713.00	480,528.00
Unemployment Insurance	3501-3502	8,419.00	2,709.00	11,128.00
Workers' Compensation Insurance	3601-3602	10,173.00	2,685.00	12,858.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	154,909.00	37,631.00	192,540.00
Total, Employee Benefits		1,050,474.00	288,770.00	1,339,244.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	53,455.00	2,657.00	56,112.00
Materials and Supplies	4300	329,427.00	41,060.00	370,487.00
Noncapitalized Equipment	4400	51,953.00	0.00	51,953.00
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		434,835.00	43,717.00	478,552.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	16,615.00	16,615.00
Travel and Conferences	5200	37,113.00	0.00	37,113.00
Dues and Memberships	5300	14,963.00	0.00	14,963.00
Insurance	5400	14,444.00	0.00	14,444.00
Operations and Housekeeping Services	5500	13,174.00	0.00	13,174.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	69,436.00	11,981.00	81,417.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	921,229.00	186,760.00	1,107,989.00
Communications	5900	162,641.00	18,857.00	181,498.00
Total, Services and Other Operating Expenditures		1,233,000.00	234,213.00	1,467,213.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 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
Depreciation Expense (accrual basis only)	6900	15,332.00	0.00	15,332.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		15,332.00	0.00	15,332.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	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
<b>8. TOTAL EXPENDITURES</b>		5,567,563.00	1,312,090.00	6,879,653.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - Keppel

CDS #: 19646420136127 1886 - Keppel

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		340,093.00	(306,259.00)	33,834.00
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(306,259.00)	306,259.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(306,259.00)	306,259.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		33,834.00	0.00	33,834.00
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,762,398.00	0.00	2,762,398.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		2,762,398.00	0.00	2,762,398.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,796,232.00	0.00	2,796,232.00
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
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		0.00	0.00
c. Unrestricted Net Position	9790A	2,796,232.00	0.00	2,796,232.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - Keppel

CDS #: 19646420136127 1886 - Keppel

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	2,389,411.00	406,819.00	2,796,230.00
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	736,456.00	389,819.00	1,126,275.00
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	25,757.00	4,385.00	30,142.00
7. Other Current Assets	9340	0.00	0.00	0.00
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	76,548.00	0.00	76,548.00
10. TOTAL ASSETS		3,228,172.00	801,023.00	4,029,195.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	319,865.00	369,200.00	689,065.00
2. Due to Grantor Governments	9590	66,021.00	0.00	66,021.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650		431,823.00	431,823.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	46,056.00	0.00	46,056.00
6. TOTAL LIABILITIES		431,942.00	801,023.00	1,232,965.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		2,796,230.00	0.00	2,796,230.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - Keppel  
CDS #: 19646420136127 1886 - Keppel

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**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 EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT 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. None _____	\$ 0.00	0.00	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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None _____	0.00
b. _____	
c. _____	
d. _____	
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>	<b>0.00</b>

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - Keppel

CDS #: 19646420136127 1886 - Keppel

**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 2025-26.

a. Total Expenditures (B8)	6,879,653.00
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]	147,494.00
c. Subtotal of State & Local Expenditures [a minus b]	6,732,159.00
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 and 6910]	15,332.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e minus f]	<b>\$ 6,716,827.00</b>



# **Sage Oak Charter School - South 2025-26 July Budget**



# Summary Analysis

## Sage Oak Charter School - South

### Summary of Results

The 2025-26 July Budget projects a net revenue of \$0.06M. Net revenue changed by \$0.05M from the 2024-25 Estimated Actuals (EA) of \$0.01M. Positive net revenue and a strong reserve balance will allow Sage Oak Charter Schools to end the 2025-26 fiscal year with a reserve of \$3.99M, which is 43.7% of annual expenditures.

### Cash Flow

In the budgeted year's cash flow analysis, it was observed that the cash is projected to reach its lowest point at the end of June 2026, with \$3.49M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

### Changes to Revenue

The 13.3% change in revenue from the 2024-25 EA to the 2025-26 July Budget is mainly due to LCFF, federal, and state revenues. Student average daily attendance (ADA) changed from 573 during the 2024-25 EA Budget to 609 in the 2025-26 July Budget.

### Changes to Expenditures

Sage Oak-South has an overall change of 12.7% in expenditures from the 2024-25 EA to the 2025-26 July Budget. The change can be attributed to staffing, services, and materials for students, aligned with student enrollment.



# Enrollment and ADA Assumptions

## Sage Oak Charter School - South

2025-26	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	324	322	
4-6	124	123	
7-8	77	77	
9-12	88	87	
Total	613	609	224
Growth	6.2%	99.4%	36.5%

2026-27	Enrollment	ADA	UPP
TK-3	355	352	
4-6	136	135	
7-8	84	83	
9-12	96	95	
Total	671	666	245
Growth	9.7%	99.2%	36.5%

2027-28	Enrollment	ADA	UPP
TK-3	386	383	
4-6	148	147	
7-8	91	90	
9-12	104	103	
Total	729	723	266
Growth	8.6%	99.2%	36.5%



# 2025-26 JULY vs EA - Summary

## Sage Oak Charter School - South

	2025-26 July	2024-25 EA	\$ Change	% Change
<b>Revenue</b>				
Total LCFF Revenues	7,631,662	6,884,532	747,130	10.9 %
Total Federal Revenue	173,427	144,837	28,590	19.7 %
Total Other State Revenue	1,302,889	1,001,446	301,443	30.1 %
Total Local Revenue	77,487	77,487	0	0.0 %
<b>Total Revenue</b>	<b>9,185,465</b>	<b>8,108,302</b>	<b>1,077,163</b>	<b>13.3 %</b>
<b>Expenditures</b>				
Total 1000-1999 Certificated Salaries	3,803,589	3,315,386	488,203	14.7 %
Total 2000-2999 Classified Salaries	969,879	804,140	165,739	20.6 %
Total 3100-3999 Employee Benefits	1,738,213	1,333,383	404,830	30.4 %
Total 4100-4799 Books, Materials, & Supplies	633,761	1,110,041	(476,280)	(42.9) %
Total 5100-5999 Services & Other Operating Expenditures	1,961,010	1,513,566	447,444	29.6 %
Total 6100-6999 Capital Outlay	20,299	19,936	363	1.8 %
<b>Total Expenditures</b>	<b>9,126,751</b>	<b>8,096,452</b>	<b>1,030,299</b>	<b>12.7 %</b>
<b>Operating Income/(Loss)</b>	<b>58,714</b>	<b>11,850</b>	<b>46,864</b>	<b>395.5 %</b>
<b>Net Assets</b>				
9791 - Beginning Fund Balance	3,932,599	3,840,326	92,273	2.4 %
9793 - Audit Adjustments	0	80,423	(80,423)	(100.0) %
<b>Total Net Assets</b>	<b>3,932,599</b>	<b>3,920,749</b>	<b>11,850</b>	<b>0.3 %</b>
<b>Change In Net Assets</b>	<b>58,714</b>	<b>11,850</b>	<b>46,864</b>	<b>395.5 %</b>
<b>Total Net Assets</b>	<b>3,991,313</b>	<b>3,932,599</b>	<b>58,714</b>	<b>1.5 %</b>
Net revenue as a % of expense	0.6%	0.1%		
Fund balance as a % of expense	43.7%	48.6%		
Days of Potential Cash	160	177		



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - South

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
<b>Revenue</b>					
<b>LCFF Revenue</b>					
8011 - LCFF General Entitlement	7,026,553	6,437,560	588,993	9.1 %	
8012 - EPA Entitlement	121,864	114,594	7,270	6.3 %	
8096 - In-Lieu-Of Property Taxes	483,245	332,378	150,867	45.4 %	
<b>Total LCFF Revenues</b>	<b>7,631,662</b>	<b>6,884,532</b>	<b>747,130</b>	<b>10.9 %</b>	The change is due to enrollment and ADA.
<b>Federal Revenue</b>					
8181 - Federal IDEA SpEd Revenue	90,155	58,905	31,250	53.1 %	
8182 - SpEd - Discretionary Grants	14,920	14,920	0	0.0 %	
8290 - Other Federal Revenue	68,352	71,012	(2,660)	(3.7) %	
<b>Total Federal Revenue</b>	<b>173,427</b>	<b>144,837</b>	<b>28,590</b>	<b>19.7 %</b>	The change is due to enrollment and ADA.
<b>Other State Revenue</b>					
8311 - AB602 State SpEd Revenue	559,070	519,735	39,335	7.6 %	
8550 - Mandated Cost Reimbursements	14,780	11,622	3,158	27.2 %	
8560 - Lottery- Unrestricted	121,555	114,303	7,252	6.3 %	
8561 - Lottery- Prop 20 - Restricted	52,186	49,072	3,114	6.3 %	
8590 - Other State Revenue	555,298	306,714	248,584	81.0 %	
<b>Total Other State Revenue</b>	<b>1,302,889</b>	<b>1,001,446</b>	<b>301,443</b>	<b>30.1 %</b>	The change is due to the Arts, Music, and Instructional Materials (AMIM) grant being recognized.
<b>Local Revenue</b>					
8660 - Interest Income	77,487	77,487	0	0.0 %	
<b>Total Local Revenue</b>	<b>77,487</b>	<b>77,487</b>	<b>0</b>	<b>0.0 %</b>	
<b>Total Revenue</b>	<b>9,185,465</b>	<b>8,108,302</b>	<b>1,077,163</b>	<b>13.3 %</b>	
<b>Expenditures</b>					
<b>1000-1999 Certificated Salaries</b>					
1001 Cert. Off Schedule Pay	0	217,781	(217,781)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
1100 Certificated Teachers Salaries	2,377,513	2,127,774	249,739	11.7 %	
1200 Certificated Pupil Support	916,894	624,399	292,495	46.8 %	
1300 Certificated Supervisors and Administrators Salaries	509,182	345,432	163,750	47.4 %	
<b>Total 1000-1999 Certificated Salaries</b>	<b>3,803,589</b>	<b>3,315,386</b>	<b>488,203</b>	<b>14.7 %</b>	The change is related to staffing needs aligned with student enrollment and the cost-of-living adjustment (COLA) in 2025-26.
<b>2000-2999 Classified Salaries</b>					
2001 Class. Off Schedule Pay	0	49,739	(49,739)	(100.0) %	The change is due to the one-time off-schedule pay in 2024-25.
2100 Classified Instructional Salaries	152,243	80,676	71,567	88.7 %	
2300 Classified Supervisors and Admin Salaries	420,367	351,976	68,391	19.4 %	
2400 Clerical, Technical and Office Salaries	397,269	321,749	75,520	23.5 %	
<b>Total 2000-2999 Classified Salaries</b>	<b>969,879</b>	<b>804,140</b>	<b>165,739</b>	<b>20.6 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
<b>3000-3999 Employee Benefits</b>					
<b>3001-3002 Employee Off Schedule Benefit</b>					
3001 - Certificated Off Schedule Pay Benefits	0	3,738	(3,738)	(100.0) %	
3002 - Classified Off Schedule Pay Benefits	0	3,979	(3,979)	(100.0) %	
<b>Total 3001-3002 Employee Off Schedule Benefit</b>	<b>0</b>	<b>7,717</b>	<b>(7,717)</b>	<b>(100.0) %</b>	The change is due to the one-time off-schedule pay in 2024-25.
<b>3101-3102 STRS</b>					
3101 - STRS Certificated	724,061	568,183	155,878	27.4 %	
<b>Total 3101-3102 STRS</b>	<b>724,061</b>	<b>568,183</b>	<b>155,878</b>	<b>27.4 %</b>	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - South

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
3301-3302 OASDI/Medicare/Alternative					
3313 - Medicare - Certificated	56,724	44,414	12,310	27.7 %	
3314 - Medicare - Classified	14,322	10,774	3,548	32.9 %	
3355 - OASDI - Certificated	893	1,527	(634)	(41.5) %	
3356 - OASDI - Classified	61,239	46,081	15,158	32.9 %	
Total 3301-3302 OASDI/Medicare/Alternative	133,178	102,796	30,382	29.6 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3401-3402 Health and Welfare Benefits					
3401 - Health Care Certificated	429,864	361,761	68,103	18.8 %	
3402 - Health Care Classified	164,859	107,422	57,437	53.5 %	
Total 3401-3402 Health and Welfare Benefits	594,723	469,183	125,540	26.8 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3501-3502 Unemployment Insurance					
3501 - Unemployment Insurance Certificated	9,969	10,736	(767)	(7.1) %	
3502 - Unemployment Insurance Classified	4,669	4,367	302	6.9 %	
Total 3501-3502 Unemployment Insurance	14,638	15,103	(465)	(3.1) %	The change is related to staffing needs aligned with student enrollment.
3601-3602 Workers' Compensation					
3601 - Workers' Comp Certificated	13,685	10,723	2,962	27.6 %	
3602 - Workers' Comp Classified	3,456	2,595	861	33.2 %	
Total 3601-3602 Workers' Compensation	17,141	13,318	3,823	28.7 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
3901-3922 Other Employee Benefits					
3901 - Other Benefits Cert	133,114	99,002	34,112	34.5 %	
3902 - Other Benefits Class	26,967	14,608	12,359	84.6 %	
3922 - 457b Employer match-Classified	94,391	43,473	50,918	117.1 %	
Total 3901-3922 Other Employee Benefits	254,472	157,083	97,389	62.0 %	The change is related to staffing needs aligned with student enrollment and the COLA in 2025-26.
Total 3000-3999 Employee Benefits	1,738,213	1,333,383	404,830	30.4 %	
4100-4799 Books, Materials, & Supplies					
4200 Books and Other Reference Materials					
4200 - Other Reference Materials	74,488	337,750	(263,262)	(77.9) %	
Total 4200 Books and Other Reference Materials	74,488	337,750	(263,262)	(77.9) %	The change is due to the purchase of additional curriculum for Oak School students, which was completed in the 2024-25 fiscal year.
4300 Materials and Supplies					
4310 - Materials & Supplies	70,437	46,794	23,643	50.5 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	19,332	25,071	(5,739)	(22.9) %	The change is due to a one-time purchase of supplies for the Career and Technical Education (CTE) pathway program.
4330 - Events	8,160	1,574	6,586	418.4 %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	2,071	1,403	668	47.6 %	The change is due to materials and supplies needed for student graduation.
4381 - Instructional Funds - Materials	390,492	542,390	(151,898)	(28.0) %	The change is due to a shift in instructional funds from materials to services.
Total 4300 Materials and Supplies	490,492	617,232	(126,740)	(20.5) %	
4400 Noncapitalized Equipment					
4400 - Non-Capitalized Equipment	68,781	155,059	(86,278)	(55.6) %	The change is due to one-time purchases of new devices for staff and students.
Total 4400 Noncapitalized Equipment	68,781	155,059	(86,278)	(55.6) %	
Total 4100-4799 Books, Materials, & Supplies	633,761	1,110,041	(476,280)	(42.9) %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - South

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5100-5999 Services & Other Operating Expenditures					
5100 Subagreements for Services					
5100 - SpEd Consultants and Vendors Subagreements for Service	21,997	48,446	(26,449)	(54.6) %	
Total 5100 Subagreements for Services	21,997	48,446	(26,449)	(54.6) %	The change is due to employee recruitment rather than utilizing external consultants.
5200 Travel and Conferences					
5210 - Mileage Reimbursements	3,337	383	2,954	771.3 %	The change is due to coding alignment for employee reimbursements.
5220 - Travel & Lodging	30,450	35,919	(5,469)	(15.2) %	The change is due to staff attendance at professional development conferences.
5225 - Travel & Conferences	15,347	15,161	186	1.2 %	
Total 5200 Travel and Conferences	49,134	51,463	(2,329)	(4.5) %	
5300 Dues and Memberships					
5300 - Dues & Memberships	19,810	18,751	1,059	5.6 %	
Total 5300 Dues and Memberships	19,810	18,751	1,059	5.6 %	The change is due to updated membership fees associated with professional organizations.
5400 Insurance					
5400 - Insurance	19,122	23,456	(4,334)	(18.5) %	
Total 5400 Insurance	19,122	23,456	(4,334)	(18.5) %	The change is due to a cyber liability insurance policy.
5500 Operations and Housekeeping Services					
5510 - Utilities (General)	17,442	6,331	11,111	175.5 %	
Total 5500 Operations and Housekeeping Services	17,442	6,331	11,111	175.5 %	The change is due to coding alignment for student Wi-Fi services.
5600 Rents, Leases, Repairs, and Noncap. Improvements					
5610 - Facility Rents & Leases	91,070	59,760	31,310	52.4 %	The change is due to the lease of additional office and warehouse space.
5612 - Testing Site	16,033	9,087	6,946	76.4 %	The change is due to rental of assessment locations for Special Education students.
5620 - Equipment Leases	687	650	37	5.7 %	The change is due to the operating lease for the printer.
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	107,790	69,497	38,293	55.1 %	
5800 Professional/Consulting Services and Operating Expend.					
5800 - Professional Services - Non-instructional	32,401	18,285	14,116	77.2 %	The change is due to adjustments in marketing consultant services related to data systems.
5810 - Legal	34,348	32,513	1,835	5.6 %	The change is due to the retention of legal counsel.
5820 - Audit & CPA	7,354	7,078	276	3.9 %	The change is due to the updated contract for audit services.
5835 - Field Trips	16,634	11,002	5,632	51.2 %	The change is due to additional student field trips.
5840 - Advertising & Recruitment	10,596	14,775	(4,179)	(28.3) %	The change is due to advertising expenses for marketing efforts and recruitment.
5850 - Oversight Fees	76,339	68,820	7,519	10.9 %	The change is due to additional enrollment, which increases revenue and thereby oversight fees.
5860 - Service Fees	55,492	58,039	(2,547)	(4.4) %	The change is due to updated allocation percentages per location.
5863 - Professional Development	110,814	36,179	74,635	206.3 %	The change is due to utilization of the AMIM Grant for teachers and staff professional development
5870 - Livescan Fingerprinting	801	169	632	374.0 %	The change is due to the purchase and associated maintenance fee for the LiveScan printer.
5877 - Lending Library	112,493	1,492	111,001	7,439.7 %	The change is due to additional curriculum purchases for the Lending Library.
5878 - Student Assessment	4,872	4,300	572	13.3 %	The change is due to the updated quote for the i-Ready assessment.
5880 - Instructional Vendors & Consultants	11,186	10,200	986	9.7 %	
5881 - Instructional Funds - Services	911,149	813,586	97,563	12.0 %	The change is due to a shift in instructional funds from materials to services.
5883 - Outside Consultant and Services	5,115	12,240	(7,125)	(58.2) %	The change is due to contracting an outside consultant for job descriptions update.
5887 - Student Service Technology	93,486	96,168	(2,682)	(2.8) %	
Total 5800 Professional/Consulting Services and Operating Expend.	1,483,080	1,184,846	298,234	25.2 %	



# 2025-26 JULY vs EA - Detail

## Sage Oak Charter School - South

	2025-26 July	2024-25 EA	\$ Change	% Change	Notes
5900 Communications					
5930 - Postage	17,368	13,817	3,551	25.7 %	The change is due to warehouse shipping expenses.
5940 - Technology Services	225,267	96,959	128,308	132.3 %	The change is due to the number of staff and student users accessing technology applications.
Total 5900 Communications	242,635	110,776	131,859	119.0 %	
Total 5100-5999 Services & Other Operating Expenditures	1,961,010	1,513,566	447,444	29.6 %	
6100-6999 Capital Outlay					
Capital Expenditures					
6901 - Depreciation Expense-Leasehold Improvements	20,299	19,936	363	1.8 %	
Total Capital Expenditures	20,299	19,936	363	1.8 %	
Total 6100-6999 Capital Outlay	20,299	19,936	363	1.8 %	
Total Expenditures	9,126,751	8,096,452	1,030,299	12.7 %	
Operating Income/(Loss)	58,714	11,850	46,864	395.5 %	
Net Assets					
9791 - Beginning Fund Balance	3,932,599	3,840,326	92,273	2.4 %	
9793 - Audit Adjustments	0	80,423	(80,423)	(100.0) %	
Total Net Assets	3,932,599	3,920,749	11,850	0.3 %	
Change In Net Assets	58,714	11,850	46,864	395.5 %	
Total Net Assets	3,991,313	3,932,599	58,714	1.5 %	
Net revenue as a % of expense	0.6%	0.1%			
Fund balance as a % of expense	43.7%	48.6%			
Days of Potential Cash	160	177			



# 2025-26 JULY vs EA - MYP Summary

## Sage Oak Charter School - South

Enrollment	613	671	729
ADA	609	666	723
COLA	2.30 %	3.52 %	3.63 %

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
Total LCFF Revenues	7,631,662	8,627,202	9,713,347
Total Federal Revenue	173,427	181,874	191,051
Total Other State Revenue	1,302,889	980,644	1,090,057
Total Local Revenue	77,487	77,487	77,487
<b>Total Revenue</b>	<b>9,185,465</b>	<b>9,867,207</b>	<b>11,071,942</b>
<b>Expenditures</b>			
Total 1000-1999 Certificated Salaries	3,803,589	4,183,949	4,768,030
Total 2000-2999 Classified Salaries	969,879	1,066,866	1,184,222
Total 3100-3999 Employee Benefits	1,738,213	1,859,029	2,026,936
Total 4100-4799 Books, Materials, & Supplies	633,761	694,207	734,953
Total 5100-5999 Services & Other Operating Expenditures	1,961,010	1,860,795	1,956,861
Total 6100-6999 Capital Outlay	20,299	24,075	24,708
<b>Total Expenditures</b>	<b>9,126,751</b>	<b>9,688,921</b>	<b>10,695,710</b>
<b>Operating Income/(Loss)</b>	<b>58,714</b>	<b>178,286</b>	<b>376,232</b>
<b>Net Assets</b>			
9791 - Beginning Fund Balance	3,932,599	3,991,313	4,169,599
<b>Total Net Assets</b>	<b>3,932,599</b>	<b>3,991,313</b>	<b>4,169,599</b>
<b>Change In Net Assets</b>	<b>58,714</b>	<b>178,286</b>	<b>376,232</b>
<b>Total Net Assets</b>	<b>3,991,313</b>	<b>4,169,599</b>	<b>4,545,831</b>
Net revenue as a % of expense	0.6%	1.8%	3.5%
Fund balance as a % of expense	43.7%	43.0%	42.5%
Days of Potential Cash	160	157	155



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - South

	2025-26 July	2026-27	2027-28
<b>Revenue</b>			
<b>LCFF Revenue</b>			
8011 - LCFF General Entitlement	7,026,553	7,945,931	8,972,496
8012 - EPA Entitlement	121,864	133,126	144,634
8096 - In-Lieu-Of Property Taxes	483,245	548,145	596,217
<b>Total LCFF Revenues</b>	<b>7,631,662</b>	<b>8,627,202</b>	<b>9,713,347</b>
<b>Federal Revenue</b>			
8181 - Federal IDEA SpEd Revenue	90,155	99,302	108,479
8182 - SpEd - Discretionary Grants	14,920	14,920	14,920
8290 - Other Federal Revenue	68,352	67,652	67,652
<b>Total Federal Revenue</b>	<b>173,427</b>	<b>181,874</b>	<b>191,051</b>
<b>Other State Revenue</b>			
8311 - AB602 State SpEd Revenue	559,070	632,234	711,817
8550 - Mandated Cost Reimbursements	14,780	16,282	18,408
8560 - Lottery- Unrestricted	121,555	132,788	144,266
8561 - Lottery- Prop 20 - Restricted	52,186	57,009	61,936
8590 - Other State Revenue	555,298	142,331	153,630
<b>Total Other State Revenue</b>	<b>1,302,889</b>	<b>980,644</b>	<b>1,090,057</b>
<b>Local Revenue</b>			
8660 - Interest Income	77,487	77,487	77,487
<b>Total Local Revenue</b>	<b>77,487</b>	<b>77,487</b>	<b>77,487</b>
<b>Total Revenue</b>	<b>9,185,465</b>	<b>9,867,207</b>	<b>11,071,942</b>
<b>Expenditures</b>			
<b>1000-1999 Certificated Salaries</b>			
1100 Certificated Teachers Salaries	2,377,513	2,615,266	3,026,792
1200 Certificated Pupil Support	916,894	1,008,583	1,119,527
1300 Certificated Supervisors and Administrators Salaries	509,182	560,100	621,711
<b>Total 1000-1999 Certificated Salaries</b>	<b>3,803,589</b>	<b>4,183,949</b>	<b>4,768,030</b>
<b>2000-2999 Classified Salaries</b>			
2001 Class. Off Schedule Pay			
2100 Classified Instructional Salaries	152,243	167,465	185,886
2300 Classified Supervisors and Admin Salaries	420,367	462,405	513,270
2400 Clerical, Technical and Office Salaries	397,269	436,996	485,066
<b>Total 2000-2999 Classified Salaries</b>	<b>969,879</b>	<b>1,066,866</b>	<b>1,184,222</b>



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - South

	2025-26 July	2026-27	2027-28
3100-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	724,061	799,134	882,043
Total 3101-3102 STRS	724,061	799,134	882,043
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	56,724	62,261	68,648
3314 - Medicare - Classified	14,322	15,738	17,470
3355 - OASDI - Certificated	893	951	1,056
3356 - OASDI - Classified	61,239	65,220	72,394
Total 3301-3302 OASDI/Medicare/Alternative	133,178	144,170	159,568
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	429,864	444,910	470,616
3402 - Health Care Classified	164,859	170,630	189,399
Total 3401-3402 Health and Welfare Benefits	594,723	615,540	660,015
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	9,968	10,316	10,929
3502 - Unemployment Insurance Classified	4,669	4,832	5,364
Total 3501-3502 Unemployment Insurance	14,637	15,148	16,293
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	13,684	15,029	16,570
3602 - Workers' Comp Classified	3,457	3,799	4,217
Total 3601-3602 Workers' Compensation	17,141	18,828	20,787
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	133,114	137,772	145,666
3902 - Other Benefits Class	26,967	27,910	30,979
3922 - 457b Employer match-Classified	94,392	100,527	111,585
Total 3901-3922 Other Employee Benefits	254,473	266,209	288,230
Total 3100-3999 Employee Benefits	1,738,213	1,859,029	2,026,936



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - South

	2025-26 July	2026-27	2027-28
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	74,488	83,806	94,314
Total 4200 Books and Other Reference Materials	74,488	83,806	94,314
4300 Materials and Supplies			
4310 - Materials & Supplies	70,437	87,544	98,882
4320 - Office Supplies	19,332	16,869	18,331
4330 - Meals & Events	8,160	9,257	9,750
4350 - Other Supplies - Materials & Supplies	2,071	1,827	2,125
4381 - Instructional Funds - Materials	390,492	428,030	439,276
Total 4300 Materials and Supplies	490,492	543,527	568,364
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	68,781	66,874	72,275
Total 4400 Noncapitalized Equipment	68,781	66,874	72,275
Total 4100-4799 Books, Materials, & Supplies	633,761	694,207	734,953
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	21,997	24,543	27,888
Total 5100 Subagreements for Services	21,997	24,543	27,888
5200 Travel and Conferences			
5210 - Mileage Reimbursements	3,337	2,948	3,050
5220 - Travel & Lodging	30,450	31,973	35,688
5225 - Travel & Conferences Meals	15,347	15,316	15,788
Total 5200 Travel and Conferences	49,134	50,237	54,526
5300 Dues and Memberships			
5300 - Dues & Memberships	19,810	21,783	23,668
Total 5300 Dues and Memberships	19,810	21,783	23,668
5400 Insurance			
5400 - Insurance	19,122	22,350	22,938
Total 5400 Insurance	19,122	22,350	22,938
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	17,442	17,442	17,602
Total 5500 Operations and Housekeeping Services	17,442	17,442	17,602



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - South

	2025-26 July	2026-27	2027-28
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	91,070	93,262	96,413
5612 - Testing Site	16,033	10,219	11,588
5620 - Equipment Leases	687	755	838
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	107,790	104,236	108,839
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	32,401	27,856	28,963
5810 - Legal	34,348	37,648	42,025
5820 - Audit & CPA	7,354	6,699	6,875
5835 - Field Trips	16,634	20,188	22,575
5840 - Advertising & Recruitment	10,596	9,638	10,404
5850 - Oversight Fees	76,339	86,272	97,133
5860 - Service Fees	55,492	60,827	68,213
5863 - Professional Development	110,814	115,247	119,525
5870 - Livescan Fingerprinting	801	378	388
5877 - Lending Library	112,493	853	875
5878 - Student Assessment	4,872	6,102	6,813
5880 - Instructional Vendors & Consultants	11,186	0	0
5881 - Instructional Funds - Services	911,149	998,737	1,024,977
5883 - Outside Consultant and Services	5,115	1,790	1,925
5887 - Student Service Technology	93,486	98,882	109,254
Total 5800 Professional/Consulting Services and Operating Expend.	1,483,080	1,471,117	1,539,945
5900 Communications			
5930 - Postage	17,368	17,612	18,100
5940 - Technology Services	225,267	131,475	143,355
Total 5900 Communications	242,635	149,087	161,455
Total 5100-5999 Services & Other Operating Expenditures	1,961,010	1,860,795	1,956,861



# 2025-26 JULY vs EA - MYP Detail

## Sage Oak Charter School - South

	2025-26 July	2026-27	2027-28
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	20,299	24,075	24,708
Total Capital Expenditures	20,299	24,075	24,708
Total 6100-6999 Capital Outlay	20,299	24,075	24,708
Total Expenditures	9,126,751	9,688,921	10,695,710
Operating Income/(Loss)	58,714	178,286	376,232
Net Assets			
9791 - Beginning Fund Balance	3,932,599	3,991,313	4,169,599
Total Net Assets	3,932,599	3,991,313	4,169,599
Change In Net Assets	58,714	178,286	376,232
Total Net Assets	3,991,313	4,169,599	4,545,831
Net revenue as a % of expense	0.6%	1.8%	3.5%
Fund balance as a % of expense	43.7%	43.0%	42.5%
Days of Potential Cash	160	157	155



# 2025-26 JULY vs EA

## Cash Flow Statement 2025-26

### Sage Oak Charter School - South

	Year Ending 06/30/2026	Month Ending 07/31/2025		Month Ending 08/31/2025		Month Ending 09/30/2025		Month Ending 10/31/2025		Month Ending 11/30/2025		Month Ending 12/31/2025		Month Ending 01/31/2026		Month Ending 02/28/2026		Month Ending 03/31/2026		Month Ending 04/30/2026		Month Ending 05/31/2026		Month Ending 06/30/2026		Accrued				
		Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection					
Cash Balance																														
Beginning Cash	3,932,599	3,932,599	4,058,304	3,910,399	4,069,213	4,033,090	4,023,748	4,077,339	4,215,900	4,133,142	4,320,165	4,350,387	4,469,689																	
Net Cash for Period																														
REVENUES	9,185,465	436,458	476,235	845,799	741,264	740,979	793,776	849,260	731,211	928,275	759,952	810,384	1,020,872	51,000																
EXPENDITURES	9,126,751	308,938	624,139	686,985	777,387	750,321	740,184	710,699	813,969	741,252	729,730	691,083	1,362,423	189,640																
Net Cash for Period	58,714	127,520	(147,904)	158,814	(36,123)	(9,342)	53,592	138,561	(82,758)	187,023	30,222	119,301	(341,551)	(138,640)																
Accounts Receivable	1,749,498	1,749,498																												
Accounts Payable	1,205,281	1,205,281																												
Debt Proceeds																														
Deferred Revenue/Prepaid Expenses	544,217	542,402																												
Cash at End of Period	3,991,313	4,058,304	3,910,399	4,069,213	4,033,090	4,023,748	4,077,339	4,215,900	4,133,142	4,320,165	4,350,387	4,469,689	3,495,751	1,815																

Days Cash on Hand	160	162	156	163	161	161	163	169	165	173	174	179	140	0																
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# 2025-26 JULY vs EA

## Cash Flow Statement 2026-27

### Sage Oak Charter School - South

	Year Ending 06/30/2027	Month Ending 07/31/2026		Month Ending 08/31/2026		Month Ending 09/30/2026		Month Ending 10/31/2026		Month Ending 11/30/2026		Month Ending 12/31/2026		Month Ending 01/31/2027		Month Ending 02/28/2027		Month Ending 03/31/2027		Month Ending 04/30/2027		Month Ending 05/31/2027		Month Ending 06/30/2027		
		Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	
Cash Balance	3,495,751	3,495,751	3,076,162	2,818,728	2,793,083	2,926,355	2,979,298	3,099,899	3,211,492	3,149,180	3,203,301	3,127,175	3,051,049													
Beginning Cash	9,867,207	551,577	537,763	927,517	995,601	838,713	873,248	838,713	838,713	955,146	824,899	824,899	860,418													
Net Cash for Period	9,688,921	300,795	795,197	953,162	862,329	785,770	752,647	727,120	901,025	901,025	901,025	901,025	907,801													
REVENUES	178,286	250,782	(257,434)	(25,645)	133,272	52,943	120,601	111,593	(62,312)	54,121	(76,126)	(76,126)	(47,383)													
EXPENDITURES	(1,033,005)	(1,033,005)																								
Accounts Receivable	(364,449)	(364,449)																								
Accounts Payable	1,815	1,815																								
Deferred Revenue/Prepaid Expenses	3,003,666	3,076,162	2,818,728	2,793,083	2,926,355	2,979,298	3,099,899	3,211,492	3,149,180	3,203,301	3,127,175	3,051,049	3,003,666													
Cash at End of Period																										

Days Cash on Hand	113	116	106	105	110	112	117	121	119	121	118	115	113													
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**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

**Charter School Name:** Sage Oak Charter School - South  
**CDS #:** 37754160139378 2051 - South  
**Charter Approving Entity:** Warner Unified School District  
**County:** San Diego  
**Charter #:** 2051

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	7,026,553.00		7,026,553.00
Education Protection Account State Aid - Current Year	8012	121,864.00		121,864.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	483,245.00		483,245.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		7,631,662.00	0.00	7,631,662.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		68,352.00	68,352.00
Special Education - Federal	8181, 8182		105,075.00	105,075.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	173,427.00	173,427.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		559,070.00	559,070.00
All Other State Revenues	StateRevAO	136,335.00	607,484.00	743,819.00
Total, Other State Revenues		136,335.00	1,166,554.00	1,302,889.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	77,487.00	0.00	77,487.00
Total, Local Revenues		77,487.00	0.00	77,487.00
<b>5. TOTAL REVENUES</b>				
		7,845,484.00	1,339,981.00	9,185,465.00
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	2,138,214.00	239,299.00	2,377,513.00
Certificated Pupil Support Salaries	1200	414,423.00	502,471.00	916,894.00
Certificated Supervisors' and Administrators' Salaries	1300	429,716.00	79,466.00	509,182.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		2,982,353.00	821,236.00	3,803,589.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	47,208.00	105,034.00	152,242.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	397,311.00	23,057.00	420,368.00
Clerical, Technical and Office Salaries	2400	380,255.00	17,014.00	397,269.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		824,774.00	145,105.00	969,879.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - South

CDS #: 37754160139378 2051 - South

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	566,800.00	157,261.00	724,061.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	109,473.00	23,705.00	133,178.00
Health and Welfare Benefits	3401-3402	459,910.00	134,813.00	594,723.00
Unemployment Insurance	3501-3502	11,093.00	3,545.00	14,638.00
Workers' Compensation Insurance	3601-3602	13,661.00	3,480.00	17,141.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	205,422.00	49,050.00	254,472.00
Total, Employee Benefits		1,366,359.00	371,854.00	1,738,213.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	70,770.00	3,718.00	74,488.00
Materials and Supplies	4300	436,133.00	54,359.00	490,492.00
Noncapitalized Equipment	4400	68,781.00	0.00	68,781.00
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		575,684.00	58,077.00	633,761.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	21,997.00	21,997.00
Travel and Conferences	5200	49,134.00	0.00	49,134.00
Dues and Memberships	5300	19,809.00	0.00	19,809.00
Insurance	5400	19,123.00	0.00	19,123.00
Operations and Housekeeping Services	5500	17,442.00	0.00	17,442.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	91,927.00	15,862.00	107,789.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,219,117.00	263,964.00	1,483,081.00
Communications	5900	215,322.00	27,313.00	242,635.00
Total, Services and Other Operating Expenditures		1,631,874.00	329,136.00	1,961,010.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 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
Depreciation Expense (accrual basis only)	6900	20,299.00	0.00	20,299.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		20,299.00	0.00	20,299.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	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
<b>8. TOTAL EXPENDITURES</b>		7,401,343.00	1,725,408.00	9,126,751.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - South

CDS #: 37754160139378 2051 - South

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		444,141.00	(385,427.00)	58,714.00
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(385,427.00)	385,427.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(385,427.00)	385,427.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		58,714.00	0.00	58,714.00
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,932,599.00	0.00	3,932,599.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		3,932,599.00	0.00	3,932,599.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,991,313.00	0.00	3,991,313.00
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
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. <b>Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	3,991,313.00	0.00	3,991,313.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - South

CDS #: 37754160139378 2051 - South

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	3,409,058	582,255.00	3,991,313.00
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,073,212.00	555,937.00	1,629,149.00
4. Due from Grantor Governments	9290	0.00	0.00	0.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	27,419.00	4,683.00	32,102.00
7. Other Current Assets	9340	0.00	0.00	0.00
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400-9489	88,247	0.00	88,247.00
10. TOTAL ASSETS		4,597,936.00	1,142,875.00	5,740,811.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources				
	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable				
	9500	518,659.00	598,658.00	1,117,317.00
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	544,217.00	544,217.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	87,964.00	0.00	87,964.00
6. TOTAL LIABILITIES		606,623.00	1,142,875.00	1,749,498.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources				
	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)				
		3,991,313.00	0.00	3,991,313.00

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - South  
CDS #: 37754160139378 2051 - South

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**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 EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT 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. None _____	\$ 0.00	0.00	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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

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

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. None _____	0.00
b. _____	
c. _____	
d. _____	
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>	<b>0.00</b>

**CHARTER SCHOOL JULY BUDGET  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

Charter School Name: Sage Oak Charter School - South

CDS #: 37754160139378 2051 - South

**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 2025-26.

a. Total Expenditures (B8)	9,126,751.00
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]	173,427.00
c. Subtotal of State & Local Expenditures [a minus b]	8,953,324.00
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 and 6910]	20,299.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e minus f]	<b>\$ 8,933,025.00</b>