Sage Oak Charter Schools

Regular Meeting of the Board of Directors

Published on December 5, 2025 at 4:13 PM PST

Date and Time

Thursday December 11, 2025 at 11:30 AM PST

Location

Sage Oak Charter Schools
1473 Ford Street, Suite #105
Redlands, CA 92373

Regus- Gateway Chula Vista
333 H Street, Suite 5000
Chula Vista, CA 91910

Link to Join Zoom Meeting
ID: 94091380967
Passcode: 901818

Dial In: (US) +1 312-626-6799
Passcode: 901818

MISSION STATEMENT

Educating students through a personalized and collaborative learning approach, empowering them to lead purposeful and productive lives.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting Sage Oak Charter Schools.

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**11:30 AM**
A.	Call the Meeting to Order		Steve Fraire	1 m
B.	Record Attendance		Steve Fraire	1 m
	Roll Call: William Hall, President Michael Humphrey, Vice President Steve Fraire, Clerk Susan Houle, Member Peter Matz, Member			
II.	**Pledge of Allegiance**			**11:32 AM**
A.	Led by Board President or designee		Steve Fraire	1 m
III.	**Approve Agenda**			**11:33 AM**
A.	(Action) Approval of Agenda for December 11, 2025 Regular Meeting of the Board of Directors	Vote	Steve Fraire	1 m
	It is recommended the Board approve the agenda for the December 11, 2025, Regular Meeting of the Board of Directors as presented for Sage Oak Charter School			

	Purpose	Presenter	Time

(#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent __

IV. Approve Minutes — 11:34 AM

A. (Action) Approval of Minutes for October 9, 2025 Regular Meeting of the Board of Directors — Approve Minutes — Steve Fraire — 1 m

It is recommended the Board approve the minutes from the October 9, 2025, Regular Meeting of the Board of Directors as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

B. (Action) Approval of Minutes for November 13, 2025 Board of Directors Study Session — Approve Minutes — Steve Fraire — 1 m

It is recommended the Board approve the minutes from the November 13, 2025, Board of Directors Study Session as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall

		Purpose	Presenter	Time

Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

V. Public Comment - Closed Session

The public has a right to comment on any items of the Closed Session agenda. Members of the public will be permitted to comment on any other item within the Board's jurisdiction under section Public Comments/Recognition/Reports.

VI. Adjourn to Closed Session — 11:36 AM

A. The Board Will Consider and May Act on Any of the Closed Session Matters — Vote — Steve Fraire — 1 m

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

B. Closed Session Agenda — Steve Fraire — 20 m

1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
(Gov. Code Section 54956.9(d)(2))
One potential matter

2. CONFERENCE WITH LABOR NEGOTIATORS
(Gov. Code section 54957.6)
Agency Representative: Atkinson, Andelson, Loya, Ruud & Romo
Board President William Hall
Unrepresented employee: Superintendent

VII. Reconvene Regular Meeting — 11:57 AM

A. Report Out Any Action Taken in Closed Session — Steve Fraire — 1 m

	Purpose	Presenter	Time

VIII. Public Comments/Recognition/Reports

Please submit a Request to Speak to the Board of Directors using the chat feature on the right-hand side of the Zoom platform. Please state the agenda item number that you wish to address prior to the agenda item being called by the Board President. Not more than three (3) minutes are to be allotted to any one (1) speaker, and no more than twenty (20) minutes on the same subject. This portion of the agenda is for comments, recognitions, and reports to the Board and is not intended to be a question-and-answer period. If you have questions for the Board, please provide the Board President with a written statement, and an administrator will provide answers at a later date.

IX. Correspondence/Proposals/Reports — 11:58 AM

A.	Sage Oak Highlights	Krista Woodgrift	12 m
B.	Student Achievement Presentation: CAASPP, iReady, Teacher Assignment & Monitoring Outcomes and the California Dashboard Poppy Perfect, Assistant Director of Accoutability	Lisa Thompson	12 m

X. Consent Agenda — 12:22 PM

Items listed under Consent are considered routine and will be approved/adopted by a single motion. There will be no separate discussion of these items; however, any item may be removed from the Consent Agenda upon the request of any member of the Board, discussed, and acted upon separately.

The items below form our Consent Agenda. The last item in this section is a single vote to approve them en masse.

A. Consent - Business Services — 1 m

1. Check Register - October 2025
2. Check Register - November 2025
3. Report of Investment Activity - September 2025
4. Report of Investment Activity - October 2025
5. Ratification of CloudHesive Change Order Form
6. Ratification of Young, Minney & Corr, LLP Agreement for the Provision of Legal Services (Renewal)
7. Ratification of JAMF Software, LLC Quote: Q-765683

	Purpose	Presenter	Time

8. Ratification of Wendy Cleaning Services Agreement
9. Ratification of BrainFreeze LLC Order Form
10. Ratification of Sage Staffing System Proposal
11. Ratification of Brisk Teaching Quote

B. Consent - Education Services 1 m

1. Ratification of TPR Education, LLC d/b/a The Princeton Review Service Order
2. Ratification of Live Nation Worldwide, Inc. Special Event Agreement
3. Ratification of Cordance Operations LLC, Hapara Quote (Renewal)
4. Ratification of Four Points Rancho Cucamonga Banquet Event Order
5. Ratification of City of Redlands Park Reservation Request
6. Ratification of City of Redlands Park Reservation Request
7. Ratification of City of Victorville Park Reservation Request
8. Ratification of Alliance for African Assistance Language Services Agreement
9. Ratification of City of Ontario Field Use Application
10. Ratification of Memorandum of Understanding with iLead Hybrid Exploration
11. Ratification of Marriott Riverside at the Convention Center Group Sales Agreement
12. Ratification of Courtyard by Marriott, Temecula-Murrieta Event Sales Agreement
13. Ratification of City of Murrieta Permits
14. Ratification of Springhill Suites Corona Riverside Banquet Event Order
15. Ratification of Partners in Special Education Support Services Agreement
16. Ratification of SimpleK12 Quote
17. Approval of CASL State Conference Overnight Field Trip Request Form (Grades 9-12)

C. Consent - Human Resources 1 m

1. Approval of Certificated Personnel Report
2. Approval of Classified Personnel Report
3. Approval of Job Descriptions

D. Consent - Operations & Accountability 1 m

1. Acknowledgement for Reporting the 2023-24 Sage Oak Charter Schools Teaching Assignment Monitoring Outcomes (TAMO) Data *(Informational ONLY)*
2. Approval of Sage Oak Charter Schools Crisis Communications Plan Revisions
3. Ratification of Parsec Education Service Order

		Purpose	Presenter	Time

4. Ratification of ScubaCat Educational Data, LLC Contract
5. Ratification of Scout Edu, Inc. Quote
6. Ratification of Fagen Friedman & Fulfrost LLP Contract

E. Consent - Policy Development 1 m

1. Approval of Changes to Existing Board Policies Revised/Reviewed/Rescinded

5000 Series - Student Services
5020-SO Suicide Prevention
5025-SO Title IX, Sex-Based Discrimination and Sex-Based Harassment Policy
5035-SO Student Freedom of Speech and Expression Policy
5055-SO Self-Administration Medicine
5075-SO Transcripts from Non-Accredited Schools Policy
5090-SO Harassment, Intimidation, Discrimination, and Bullying Policy
5095-SO Retention Policy

Governance Documents
9323-SO Public Participation at Board Meetings

F. (Action) Approval of Consent Agenda Vote Steve Fraire 1 m

It is recommended the Board approve the Consent Agenda as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

XI. Human Resources 12:28 PM

A. (Action) Approval of Revised 2025-26 Salary Schedules Vote Tamar Kataroyan 6 m

		Purpose	Presenter	Time

It is recommended the Board approve the revised 2025-26 salary schedules as presented, effective December 1, 2025, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Fiscal Impact: $817,991

Sage Oak Charter School (#1885)	$632,020
Sage Oak Charter School - Keppel (#1886)	$79,205
Sage Oak Charter School - South (#2051)	$106,766

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

B. (Action) Approval of a Retroactive, One-time 4.3% Off-Salary-Schedule Payment Issued to all Actively Employed Staff on June 26, 2023 — Vote — Tamar Kataroyan — 1 m

It is recommended the Board retroactively approve a one-time 4.3 percent off-salary-schedule payment issued to all actively employed staff on June 26, 2023, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), Sage Oak Charter School - South (#2051).

Fiscal Impact: n/a

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

C. (Action) Approval of NEOGOV Order Form — Vote — Tamar Kataroyan — 1 m

It is recommended the Board approve the NEOGOV multi-year subscription order form as presented for advertising open positions on their job board (SchoolJobs.com) for

	Purpose	Presenter	Time

Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051)

Fiscal Impact: $2,100

Sage Oak Charter School (#1885)	$1,651
Sage Oak Charter School - Keppel (#1886)	$193
Sage Oak Charter School - South (#2051)	$256

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

XII. Business Services — 12:36 PM

A. (Action) Approval of 2025-26 Sage Oak Charter Schools First Interim Budget (FIB) Report, Presented by Habib Tahmas, Senior Director of Fiscal Services — Vote — Tim O'Brien — 14 m

It is recommended the Board approve the 2025-26 First Interim Budget (FIB) Report as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

B. (Action) Approval of Annual Independent Auditors' Report for Sage Oak Charter Schools, Year Ended June 30, 2025 (Draft)- Prepared and Presented by CliftonLarsonAllen (CLA) — Vote — Tim O'Brien — 10 m

	Purpose	Presenter	Time

It is recommended the Board approve the Annual Independent Auditors' Report - Year Ended June 30, 2025 (Draft) as presented, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Fiscal Impact: n/a

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

XIII. Policy Development — 1:00 PM

A. (Action) Approval of New 1015-SO Social Media Policy — Vote — Lisa Thompson — 2 m

It is recommended the Board approve the new 1015-SO Social Media Policy as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

XIV. Organizational Structure - Annual Meeting of the Board — 1:02 PM

A. (Action) Election of the Sage Oak Charter Schools Board President — Vote — Steve Fraire — 1 m

In accordance with the Third Amended Bylaws of Sage Oak Charter Schools, *Article VII, Section 7.02, Election of Board Officers,* it is recommended the Board of Directors conduct the election for the following Board officer position:

		Purpose	Presenter	Time

Board President: _____

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

B.	(Action) Election of the Sage Oak Charter Schools Board Vice President	Vote	Steve Fraire	1 m

In accordance with the Third Amended Bylaws of Sage Oak Charter Schools, *Article VII, Section 7.02, Election of Board Officers,* it is recommended the Board of Directors conduct the election for the following Board officer position:

Board Vice President: _____

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

C.	(Action) Election of the Sage Oak Charter Schools Board Clerk	Vote	Steve Fraire	1 m

In accordance with the Third Amended Bylaws of Sage Oak Charter Schools, *Article VII, Section 7.02, Election of Board Officers,* it is recommended the Board of Directors conduct the election for the following Board officer position:

Board Clerk: _____

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire

		Purpose	Presenter	Time

Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

D. (Action) Full Board Action In Lieu of Audit Committee, Fiscal Year 2025-26 — Vote — Tim O'Brien — 2 m

An annual independent financial audit of the books and records of Sage Oak Charter Schools will be conducted as required by Education Code Sections 47605(c)(5)(I) and 47605(m).

It is recommended the Sage Oak Charter Schools Board of Directors oversee the selection of an independent auditor and the completion of an annual audit of the school's financial affairs, for the fiscal year 2025-26, as a full Board, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Roll Call Vote:
William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

XV. Calendar

The next scheduled meeting will be a Regular Board of Directors Meeting held on January 8, 2026.

XVI. Comments — 1:07 PM

A. Board Comments — 2 m

B. Superintendent Comments — 2 m

XVII. Closing Items — 1:11 PM

A. Adjourn Meeting — Vote — Steve Fraire — 1 m

Roll Call Vote:
William Hall

	Purpose	Presenter	Time

Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz
Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

FOR MORE INFORMATION

For more information concerning this agenda, contact
Sage Oak Charter Schools.

Coversheet

(Action) Approval of Minutes for October 9, 2025 Regular Meeting of the Board of Directors

Section:	IV. Approve Minutes
Item:	A. (Action) Approval of Minutes for October 9, 2025 Regular Meeting of the Board of Directors
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Regular Meeting of the Board of Directors on October 9, 2025

DRAFT

Sage Oak Charter Schools

Minutes

Regular Meeting of the Board of Directors

Date and Time
Thursday October 9, 2025 at 11:05 AM

Location
Sage Oak Charter Schools
1473 Ford Street, Suite #105
Redlands, CA 92373

Regus- Gateway Chula Vista
333 H Street, Suite 5000
Chula Vista, CA 91910

Join Zoom Meeting
ID: 94000623154
Passcode: 836800

(US) +1 305-224-1968
Passcode: 836800

MISSION STATEMENT

Educating students through a personalized and collaborative learning approach, empowering them to lead purposeful and productive lives.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

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REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting Sage Oak Charter Schools.

Directors Present

M. Humphrey, P. Matz, S. Fraire, S. Houle (remote), W. Hall

Directors Absent

None

Guests Present

B. Bookser, E. Bunch, E. Horta, K. Woodgrift, L. Beshara, L. Snee

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I. Opening Items

A. Call the Meeting to Order

W. Hall called a meeting of the board of directors of Sage Oak Charter Schools to order on Thursday Oct 9, 2025 at 11:29 AM.

B. Record Attendance

P. Matz made a motion to W. Hall, Board President, to approve Board Director Susan Houle to participate in the Regular Meeting of the Board of Directors on October 9, 2025, for "just cause" circumstances due to illness, under the AB 2449 teleconferencing rules.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call	
M. Humphrey	Aye
S. Houle	Abstain
P. Matz	Aye
W. Hall	Aye
S. Fraire	Aye

II. Pledge of Allegiance

A.

Led by Board President or designee

W. Hall, Board President, led the meeting in the Pledge of Allegiance.

III. Approve Agenda

A. (Action) Approval of Agenda for October 9, 2025 Regular Meeting of the Board of Directors

S. Fraire made a motion to W. Hall, Board President, to approve the agenda as presented for the October 9, 2025, Regular Meeting of the Board of Directors.
M. Humphrey seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Fraire	Aye
W. Hall	Aye
S. Houle	Abstain
M. Humphrey	Aye
P. Matz	Aye

IV. Approve Minutes

A. (Action) Approval of Minutes for September 11, 2025 Regular Meeting of the Board of Directors

P. Matz made a motion to W. Hall, Board President, to approve the minutes as presented from the Regular Meeting of the Board of Directors on 09-11-25.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

P. Matz	Aye
S. Houle	Abstain
W. Hall	Aye
S. Fraire	Aye
M. Humphrey	Aye

V. Public Comments/Recognition/Reports

A. Public Comment

There was no request for public comment.

VI. Correspondence/Proposals/Reports

A. Sage Oak Highlights

Krista Woodgrift, Superintendent & CEO, presented the Sage Oak Highlights for September 2025.

B. Principals' Plan for the 2025-26 School Year

Sage Oak Directors/Principals Chelsey Anema, Lana Beshara, and Traci King presented their plans for the 2025-26 school year regarding the Personalized Learning Academy, Virtual Learning Academy, and High School.

C. Student Highlight

Lana Beshara, Director/Principal of the Virtual Learning Academy, and Angela Kim, teacher, presented a student highlight featuring Levi Ortiz.

VII. Consent Agenda

A. Consent - Business Services

Items listed under Consent are considered routine and will be approved/adopted by a single motion. There will be no separate discussion of these items; however, any item may be removed from the Consent Agenda upon the request of any member of the Board, discussed, and acted upon separately.

1. Check Register - September 2025
2. Report of Investment Activity - August 2025
3. Ratification of CloudHesive Change Order Form
4. Ratification of Alarmco Security Systems, Inc. Standard Commercial Security Agreement
5. Ratification of Lee & Associates Commercial Real Estate Services, Inc. Exclusive Authorization to Sublease
6. Ratification of 2025-26 Hatch & Cesario Agreement for Legal Services (Renewal)
7. Ratification of Cvent, Inc. Quote Number: Q-1937229
8. Ratification of Quarles & Brady LLP Engagement Letter (Renewal)
9. Ratification of Skill Struck, Inc. Quote for Professional Development
10. Ratification of Skill Struck, Inc. Quote for Student Licenses (Renewal)

B. Consent - Education Services

1. Ratification of Wildwood Women's Center Agreement
2. Ratification of Redlands Pottery Project Group Class Waiver Forms
3. Ratification of True Colors International Facilitator Certification Training and Team Debrief/Online Assessment Review Proposals
4. Ratification of Segerstrom Center for the Arts Group Sales Order Agreement
5. Ratification of Foundation for California Community Colleges on behalf of the California College Guidance Initiative Partnership Agreement

6. Ratification of City of Lakewood Application and Agreement for Use of Recreational Facilities (Living History Social)
7. Ratification of Fullerton Free Church Facilities Use Agreement (Science Fair)
8. Ratification of Fullerton Free Church Facilities Use Agreement (PLC)
9. Ratification of Ayres Hotel Seal Beach Meeting Request Form (PLC)

C. Consent - Human Resources

1. Approval of Certificated Personnel Report
2. Approval of Classified Personnel Report
3. Approval of Job Descriptions
4. Ratification of Vector Solutions Quote ID #Q-461958 (Renewal)

D. Consent - Operations & Accountability

1. Approval of 2026-2027 Sage Oak Charter Schools Academic Calendar
2. Ratification of Fairfield Inn & Suites Riverside Corona/Norco Event Space Rental Agreement

E. (Action) Approval of Consent Agenda

M. Humphrey made a motion to W. Hall, Board President, to approve the items under the Consent Agenda as presented.
P. Matz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Fraire	Aye
M. Humphrey	Aye
S. Houle	Abstain
P. Matz	Aye
W. Hall	Aye

VIII. Board Governance

A. (Action) Approval of Sage Oak Charter Schools Board of Director Reappointment and Term of Office- S. Fraire

P. Matz made a motion to W. Hall, Board President, to approve the reappointment and three-year term for Board Director Steve Fraire.
M. Humphrey seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

P. Matz	Aye
M. Humphrey	Aye
S. Houle	Aye
W. Hall	Aye

Roll Call

S. Fraire	Aye

B. (Action) Approval of Sage Oak Charter Schools Board of Director Reappointment and Term of Office- S. Houle

M. Humphrey made a motion to W. Hall, Board President, to approve the reappointment and three-year term for Board Director Susan Houle.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. Humphrey	Aye
S. Houle	Aye
W. Hall	Aye
P. Matz	Aye
S. Fraire	Aye

C. Administer Oath of Office

Krista Woodgrift, Superintendent & CEO, administered the Oath of Office to Board Directors Steve Fraire and Susan Houle.

IX. Business Services

A. (Action) Approval of California IT in Education Service Agreement

S. Fraire made a motion to W. Hall, Board President, to approve the California IT in Education Service Agreement as presented.
M. Humphrey seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Fraire	Aye
S. Houle	Abstain
P. Matz	Aye
W. Hall	Aye
M. Humphrey	Aye

B. (Action) Approval of Sage Oak Scholarship Awards Allocation

P. Matz made a motion to W. Hall, Board President, to approve the Sage Oak Scholarship Awards allocation as presented.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Houle	Abstain
P. Matz	Aye

Roll Call

S. Fraire	Aye
W. Hall	Aye
M. Humphrey	Aye

X. Education Services

A. (Action) Approval of Riverside Convention Center Contract

S. Fraire made a motion to W. Hall, Board President, to approve the Riverside Convention Center Contract as presented.
P. Matz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

P. Matz	Aye
S. Fraire	Aye
M. Humphrey	Aye
W. Hall	Aye
S. Houle	Abstain

B. (Action) Approval of Marriott Riverside at the Convention Center Group Sales Agreement

M. Humphrey made a motion to W. Hall, Board President, to approve the Marriott Riverside at the Convention Center Group Sales Agreement as presented.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Houle	Abstain
M. Humphrey	Aye
W. Hall	Aye
S. Fraire	Aye
P. Matz	Aye

C. (Action) Approval of Hyatt Place Riverside/Downtown Group Sales Agreement

P. Matz made a motion to W. Hall, Board President, to approve the Hyatt Place Riverside/Downtown Group Sales Agreement as presented.
S. Fraire seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

P. Matz	Aye
W. Hall	Aye
S. Houle	Abstain
M. Humphrey	Aye
S. Fraire	Aye

XI. Oral Presentations

A. AI Update

Brad Bookser, Director of Information Technology, provided an overview of AI's impact on professions such as law, medicine, and accounting, emphasizing its benefits and risks. He highlighted Sage Oak's role in preparing students to adapt, think critically, and embrace lifelong learning in an AI-driven future.

XII. Calendar

A. Future Meetings

The next scheduled meeting will be a Board of Directors Study Session held on November 13, 2025.

XIII. Comments

A. Board Comments

The Board acknowledged the school's growth, noting enrollment of approximately 5,400 students. They highlighted the dedication of staff, strong communication, effective hiring practices, and a unified focus on supporting students and families. The Board also recognized Superintendent Woodgrift's leadership and vision in cultivating teamwork, organization, and a positive school culture, and expressed pride in being part of Sage Oak.

B. Superintendent Comments

Superintendent Woodgrift thanked the principals for their leadership and highlighted their unique strengths. Chelsey Anema, Director of Personalized Learning/Principal, was recognized for leading the largest program with 3,500 students and mentoring new assistant principals. Traci King, Director of Secondary Education/Principal, was commended for her innovative leadership with the AI Task Force. Lana Beshara, Director of Virtual Learning/Principal, was acknowledged for expanding the Virtual Learning Academy and leading the Professional Development Passport initiative. Superintendent Woodgrift congratulated Board Directors Steve Fraire and Susan Houle on their reappointment and thanked them for their continued support of Sage Oak.

XIV. Closing Items

A. Adjourn Meeting

S. Fraire made a motion to W. Hall, Board President, to adjourn the Regular Meeting of the Board of Directors on October 9, 2025.
P. Matz seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

W. Hall	Aye
S. Fraire	Aye
P. Matz	Aye
S. Houle	Abstain
M. Humphrey	Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:33 PM.

Respectfully Submitted,
W. Hall

Documents used during the meeting

- Sage Oak Highlights_September 2025.pdf
- Principals' Plan for the 2025-26 School Year Presentation_10.9.2025.pdf
- Student Highlight_Levi Ortiz_10.9.2025.pdf
- BUS Consent - Business Services_10.9.2025.pdf
- BUS Consent - Education Services_10.9.2025.pdf
- BUS Consent - Human Resources_10.9.2025.pdf
- BUS Consent - Operations & Accountability_10.9.2025.pdf
- Oath of Office_10.9.2025.pdf
- California IT in Education Service Agreement_10.9.2025.pdf
- Sage Oak Scholarship Awards Allocation Presentation_10.9.2025.pdf
- Riverside Convention Center Contract_10.9.2025.pdf
- Marriott Riverside at the Convention Center Group Sales Agreement_10.9.2025.pdf
- Hyatt Place Riverside_Downtown Group Sales Agreement_10.9.2025.pdf
- AI Update_10.9.2025.pdf

FOR MORE INFORMATION
For more information concerning this agenda, contact
Sage Oak Charter Schools.

Coversheet

(Action) Approval of Minutes for November 13, 2025 Board of Directors Study Session

Section:	IV. Approve Minutes
Item:	B. (Action) Approval of Minutes for November 13, 2025 Board of Directors Study Session
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Board of Directors Study Session on November 13, 2025

DRAFT

Sage Oak Charter Schools

Minutes

Board of Directors Study Session

Date and Time
Thursday November 13, 2025 at 10:15 AM

Location
Sage Oak Charter Schools
1473 Ford Street, Suite #105
Redlands, CA 92373

Join Zoom Meeting
ID: 99989756375
Passcode: 728780

(US) +1 253-205-0468
Passcode: 728780

Teleconference Locations
1185 Calle Dulce, Chula Vista, CA 91910
39251 Camino Las Hoyas, Indio, CA 92203
16222 Quail Rock Road, Ramona, CA 92065
25 Kingston Court E., Coronado, CA 92118

MISSION STATEMENT

Educating students through a personalized and collaborative learning approach, empowering them to lead purposeful and productive lives.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting Sage Oak Charter Schools.

Directors Present

P. Matz (remote), S. Fraire (remote), S. Houle (remote), W. Hall (remote)

Directors Absent

M. Humphrey

Guests Present

B. Bookser (remote), E. Horta (remote), K. Woodgrift (remote), L. Snee

---

I. Opening Items

A. Call the Meeting to Order

W. Hall called a meeting of the board of directors of Sage Oak Charter Schools to order on Thursday Nov 13, 2025 at 10:18 AM.

B. Record Attendance

II. Pledge of Allegiance

A. Led by Board President or designee

W. Hall, Board President, led the meeting in the Pledge of Allegiance.

III. Approve Agenda

A. (Action) Approval of Agenda for November 13, 2025 Board of Directors Study Session

S. Houle made a motion to W. Hall, Board President, to approve the agenda as presented for the November 13, 2025, Board of Directors Study Session.
P. Matz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Fraire	Aye
P. Matz	Aye
S. Houle	Aye
W. Hall	Aye
M. Humphrey	Absent

IV. Public Comment - Closed Session

A. Public Comment

There was no public comment regarding Closed Session.

V. Adjourn to Closed Session

A. The Board Will Consider and May Act on Any of the Closed Session Matters

P. Matz made a motion to W. Hall, Board President, to adjourn to Closed Session at 10:20 a.m.
S. Houle seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

P. Matz	Aye
M. Humphrey	Absent
S. Houle	Aye
W. Hall	Aye
S. Fraire	Aye

VI. Closed Session

A. Closed Session Agenda

1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
(Gov. Code Section 54956.9(d)(2))
Case No. 2025-11-13-03

VII. Reconvene Regular Meeting

A. Report Out Any Action Taken in Closed Session

The Board of Directors Study Session reconvened at 10:38 a.m.

S. Houle made a motion to W. Hall, Board President, in the matter of item no. A1 on the Closed Session agenda, Conference with Legal Counsel - Anticipated Litigation, to settle Case No. 2025-11-13-03.
P. Matz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call	
W. Hall	Aye
S. Fraire	Aye
P. Matz	Aye
S. Houle	Aye
M. Humphrey	Absent

VIII. Public Comments/Recognition/Reports

A. Public Comment

There was no request for public comment.

IX. Oral Presentations

A. Filling a Board Vacancy

Superintendent Woodgrift reviewed the current guidelines in the Third Amended Bylaws of Sage Oak Charter Schools regarding the filling of a board vacancy. The Board affirmed the use of an advisory committee to identify candidates, ensuring strong alignment and board chemistry. The Board emphasized the need to take the necessary time to find the right person, including inviting candidates to observe a Board meeting. Superintendent Woodgrift will draft guiding principles and process steps to be added to the Board of Directors Manual for review at the December Board meeting.

X. Calendar

A. Future Meetings

The next scheduled meeting will be a Regular Board of Directors Meeting held on December 11, 2025.

XI. Closing Items

A. Adjourn Meeting

S. Houle made a motion to W. Hall, Board President, to adjourn the Board of Directors Study Session on November 13, 2025.
P. Matz seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

W. Hall	Aye
M. Humphrey	Absent
P. Matz	Aye
S. Fraire	Aye
S. Houle	Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:56 AM.

Respectfully Submitted,
W. Hall

Documents used during the meeting

- Filling a Board Vacancy_11.13.2025.pdf
- Third Amended Bylaws of Sage Oak Charter Schools_11.13.2025.pdf

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FOR MORE INFORMATION
For more information concerning this agenda, contact
Sage Oak Charter Schools.

Coversheet

Sage Oak Highlights

Section: IX. Correspondence/Proposals/Reports
Item: A. Sage Oak Highlights
Purpose:
Submitted by:
Related Material: Sage Oak Highlights_October & November 2025.pdf

2025-26

OCTOBER/NOVEMBER HIGHLIGHTS

Excellence through Personalized Learning

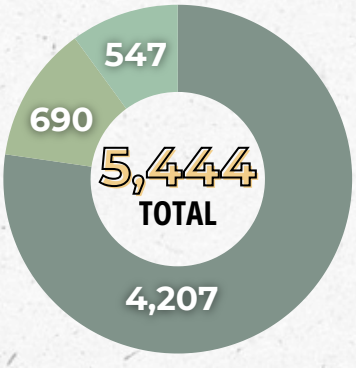


EDUCATIONAL RESULTS PARTNERSHIP

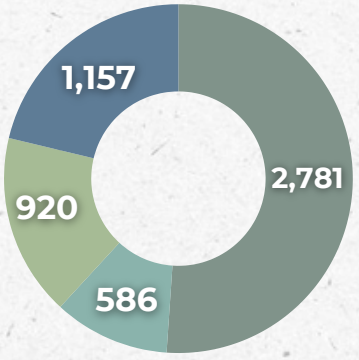
2025 HONOR ROLL LIST RECOGNIZES SAGE OAK & SAGE OAK - KEPPEL AS TOP PERFORMING SCHOOLS

CURRENT ENROLLMENT

BY SCHOOL



BY PROGRAM



A LOOK INSIDE THIS ISSUE....

GOAL #1 FEATURED HIGHLIGHT



Student Spotlight: Competitive figure skater Violet Ee

GOAL #2 FEATURED HIGHLIGHT



Sage Oak received 2025 Pioneer Award at the APlus+ Conference

CLICK HERE TO VIEW PROFESSIONAL DEVELOPMENT

GOAL #3 FEATURED HIGHLIGHT

EdTech trainings strengthened innovative instruction, **with over 80% of participants** showing strong engagement and satisfaction

OCTOBER/NOVEMBER 2025

GOAL #1: STUDENT SUCCESS



Sage Oak Students Scored Higher than State Averages

This year, all schools and programs performed higher than state scores.

★Virtual Learning Academy★

VLA students **increased their scores by 8% in English Language Arts** and **9% in Math**, outpacing the state by more than four times in ELA and five times in Math. Two key shifts supported this growth: the pilot of Math Power Standards, which strengthened data-informed instruction and targeted skill support, and new writing benchmarks aligned to ELA Power Standards, which brought greater clarity and consistency to writing expectations.

★ Personalized Learning Academy★

Personalized Learning Academy students scored **3% higher than the state in ELA** and **6% higher than the state in Math.**

★High School★

Our **11th graders outperformed the state by 15% in ELA and over 12% in Math.** Their rate of growth was nearly seven times higher than the state in ELA and more than three times higher in Math.



High School AVID Students Explore San Diego Colleges

On October 17th, AVID hosted its first college tour of the year, a full-day, three-campus tour of colleges in San Diego. Twenty-six students and parents visited the University of California, San Diego (UCSD), the University of San Diego (USD), and San Diego State University (SDSU), concluding the day with pizza and bowling at Aztec Lanes on the SDSU campus.



Postsecondary Pathways Highlighted During College & Career Week

Sage Oak high school students participated in College & Career Week, from November 3rd to November 7th. Students participated in live College and Career classes, and the counseling team hosted webinars, including "Finding Your Why," the Cal State Application Workshop, and the Resume Building Workshop. **More than 50 students attended** the live sessions and reported increased awareness and motivation as they continued planning for their future goals.

OCTOBER/NOVEMBER 2025

GOAL #1: STUDENT SUCCESS

Career Curiosity Leads the Way in K-8th Grade Field Trips



iFly Ontario



Claremont Chef's Academy



Crystal Cove Tide Pools



Petco Park Behind-the-Scenes



Sage Studio Podcast Celebrates 100 EPISODES!

The 100th episode featured sophomore and competitive figure skater Violet Ee, who discussed how Sage Oak's flexible model helps her balance training, academics, and dual enrollment.

This fall, Sage Studio released four episodes highlighting Sage Oak's commitment to career readiness and personalized learning. Guests discussed topics such as how Sage Oak is a career-connected school, career exploration, and academic and social-emotional supports.

Oakschool Career Possibilities in Practice



Oakschool expanded its program this year by pairing select classes with hands-on field trip experiences. In Quarter one, four classes offered integrated learning opportunities. Some of the field trips included our Oakschool zoology class visiting a local humane society and a sign language class attending an event at the Riverside School for the Deaf.

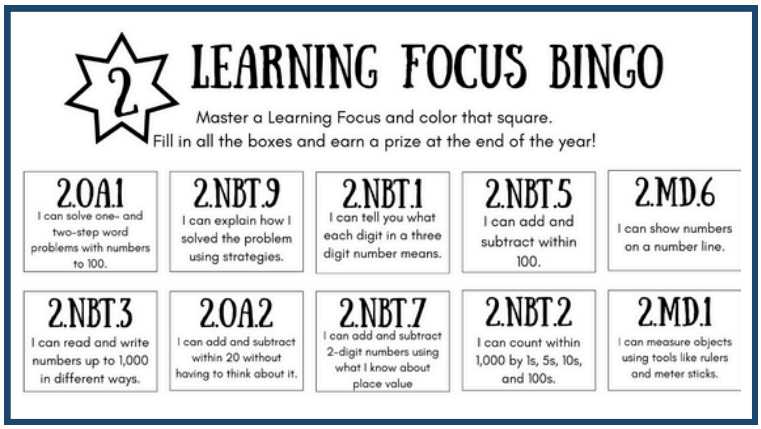
Oakschool Guest Speakers Spark Career Conversations

Nearly 150 Oakschool students heard from six guest speakers this month, offering students connections to real-world careers. These guest speakers gave insight into the career fields of forensics, web design, fashion design, project management, marketing, and more.



OCTOBER/NOVEMBER 2025

GOAL #1: STUDENT SUCCESS



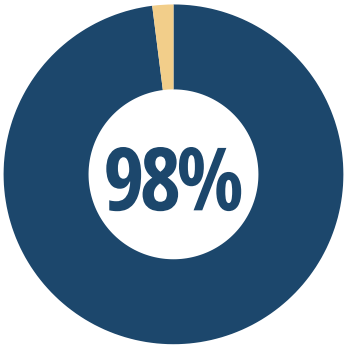
Purposeful Practices Power Progress

Sage Oak teachers completed the first round of Power Standards Math Quick Checks during learning period meetings, using creative strategies, such as Learning Focus Bingo and the Super Hero Challenge. This work connected directly to the in-person Professional Learning Community (PLC) meetings, where teachers deepened their focus on meeting students where they are through clear learning targets, "I Can" statements, and consistent, data-informed instruction.

Amira Accelerates Reading Readiness



Sage Oak currently has **225 first- and second-grade students using Amira** to support their reading groups, with 72 additional students participating in its independent tutoring program. Amira, an AI-powered reading tutor grounded in the Science of Reading, provides real-time feedback, identifies skill gaps, and tracks progress to help teachers tailor instruction. Early data and published research show that Amira accelerates reading growth more quickly than traditional methods.



OF STUDENTS RATED SUPPORT AS VALUABLE

Tutoring that Transforms

Sage Oak continued to expand academic support this year by offering free tutoring services in English language arts, writing, and math through Tutor.com for students in grades 4th-12th, resulting in **243 completed sessions and nearly 125 hours of one-on-one support** since the start of the school year. Thirteen high school students achieved a combined 281 percent growth in math as a result of the tutoring support.

Renewed Efforts Strengthen Support of EL Students

Sage Oak held its first English Learner (EL) Consortium meeting of the year, launching a renewed effort to strengthen collaboration among local charter schools in support of EL students. We anticipate continued partnership and shared learning throughout the year.

OCTOBER/NOVEMBER 2025



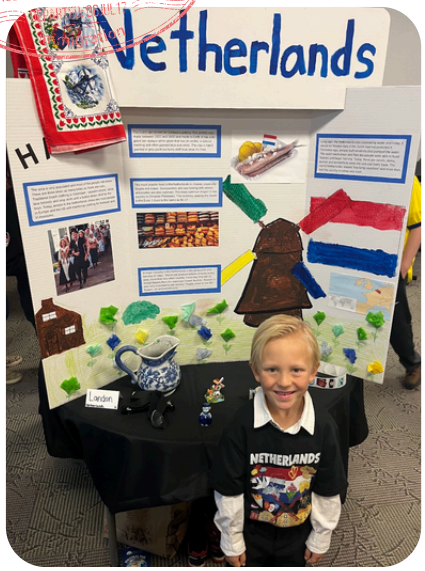
GOAL #2: ENGAGEMENT

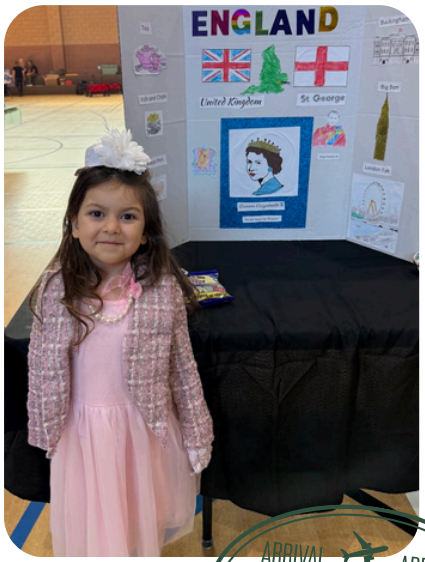
Cultural Fairs Bring Global Awareness

The Personalized Learning Academy hosted its first-ever Cultural Fairs on November 7th and 14th. Nearly **100 students presented projects** that combined research, writing, and visual or performing arts. Students explored geography, language, traditions, and food while showcasing artifacts, clothing, artwork, and performances. Attendees enjoyed a cultural performance, visited student booths, participated in hands-on crafts, and collected stamps in a cultural passport as they "traveled" through the fair.









OCTOBER/NOVEMBER 2025

GOAL #2: ENGAGEMENT

Bringing Learning and Leadership to Life at Pali

Sage Oak 4th-12th-grade students brought learning to life at Pali Institute! Through hands-on STEM lessons, outdoor exploration, and real-world challenges, our students didn't just study nature—they stepped right into it. From analyzing rock formations to participating in team-building activities, each experience helped build confidence and leadership skills.



Sage Oak Students Exemplify Service

Sage Oak students spent the day serving at the Family Service Association of Redlands. Students assembled two pallets of donation boxes and helped organize the thrift store donations.





PAGE Parents Prepare for the Path Ahead

The Program for Advanced and Gifted Education (PAGE) hosted a "High School 101" parent webinar, attended by 21 families. Lauren Holman, Middle School Coordinator, Mackenzie Akins, High School Counselor, and Amy Elwood, Student Services Coordinator, presented on advanced middle school coursework, leadership and engagement opportunities, and Sage Oak's high school programs. Sage Oak high school student Nina Sullivan shared her AVID and advanced course experiences, giving parents a firsthand look at student opportunities and support.



Advisory Committees Help Shape Sage Oak

Sage Oak held the first meetings of the Parent Advisory Committee (PAC), English Learner Advisory Committee (ELAC), and Student Advisory Committee (STAC). Committee members received updates from staff and students, with a special guest appearance by Oakschool's The Acorn student newscasters. Committee members provided feedback to support ongoing school improvement.

OCTOBER/NOVEMBER 2025

GOAL #2: ENGAGEMENT

HIGH SCHOOL FALL EVENTS



Students Dive Into Marine Science at Catalina

Sage Oak high school students studied careers in marine biology during a three-day overnight field trip at Catalina Island Marine Institute (CIMI) on Catalina Island.

ASB Hosts Spooktacular High School Hangout



ASB hosted the October High School Hangout, where 31 students visited the historic and haunted Whaley House, explored its eerie hallways, heard stories from its past, and ended the evening with dinner.

HOMECOMING



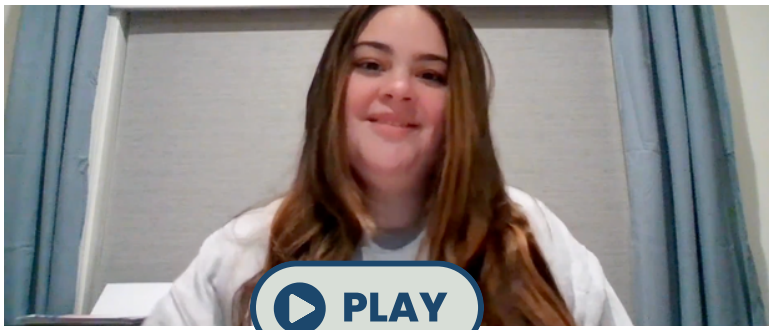


This year's "Starry Night" themed homecoming nearly doubled last year's attendance, bringing more than 120 students to the Chino Hills Community Center. Students enjoyed dance circles, cornhole, ice cream, and a photo booth while connecting with friends!

Virtual High School Club Rush

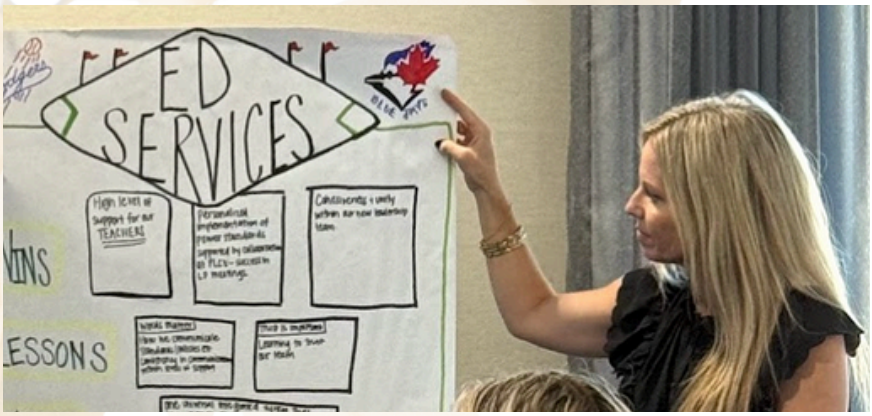
A virtual High School Club Rush was held on October 1st and 2nd, where **81 students attended showcases** led by club presidents who had practiced their elevator pitches with ASB Advisor Danny Levin. Sage Oak now offers 23 student clubs, from artificial intelligence to baking, each supported by a Sage Oak Educational Advisor.

High School ASB students thank our teachers!



OCTOBER/NOVEMBER 2025

GOAL #2: ENGAGEMENT



Leadership Team Connects and Collaborates

The Sage Oak Leadership Team came together on October 30th for an inspiring day of connection, reflection, and innovation. Our team celebrated achievements, collaborated on strategic planning, explored new AI tools, and shared department highlights in creative ways.



PULSE CHECK

OCTOBER
85.6%
of staff reported a 4 or 5 job satisfaction level in October

NOVEMBER
88.1%
of staff reported a 4 or 5 job satisfaction level in November

Staff feedback in October and November showed that employees value supportive leadership, flexibility, a strong sense of connection, and meaningful opportunities for professional growth.

Sage Oak Honored at 2025 APlus+ Conference

Larry King, Senior Director of Outreach and Development, was honored at the 2025 APlus+ Conference with two awards, the Personalized Learning Lifetime Achievement Award for his leadership and impact on the personalized learning movement and the Pioneer Lifetime Award for his dedication and advocacy that grew the Alliance of Parents for Personalized Learning Education (A.P.P.L.E.). Sage Oak was also recognized with a Pioneer Award for our contributions to personalized learning and innovation in education.

Sage Oak Presents at APlus+ Conference



- **Being Present, Healthier, and Happier: A Personal Journey Toward Sustainable Wellness in Leadership,** Lawrence King, Senior Director of Outreach and Development
- **Mastery-Based Learning: Unlocking Student Potential Through Power Standards,** Carleen Maurer, Administrator on Special Assignment, and Chelsey Anema, Director of Personalized Learning/Principal
- **Counselors & College Readiness: Using AI to Personalize Post-Secondary Pathways,** Traci King, Director of Secondary Education/Principal

OCTOBER/NOVEMBER 2025

GOAL #2: ENGAGEMENT

CSDC '25 Conference

Charter School Development Center (CSDC) Presentation Highlights

- **Mobilizing to Oppose AB 84: Tactics and Lessons**, Krista Woodgrift, Superintendent of Schools
- **Free (Not Favor) Appropriate Public Education (FAPE)**, Kelly Prins, Senior Director of Special Education
- **Hungry Hippos: Organizing the Chaos of AI and Picking the Right Tools**, Brad Bookers, Director of Information Technology, and Traci King, Director of Secondary Education/Principal





Regional California Charter Schools Association (CCSA) Meeting Hosted by Sage Oak

Sage Oak hosted the California Charter Schools Association (CCSA) Spring 2025 Inland Empire Regional Meeting on October 16th at the Redlands office, bringing regional charter leaders together for collaboration and updates on charter renewals and government affairs. Guests included Myrna Castrejón, Executive Director of CCSA, Xavier Oduña, Political Advocacy at CCSA, Reginea Jackson, CCSA Inland Empire Representative, and Dr. Edwin Gomez, Riverside County Superintendent of Schools.



OCTOBER/NOVEMBER 2025

GOAL #3: SMART LEARNING SYSTEMS



Empowering Instruction in Virtual Learning



Brad Bookser, Director of Information Technology, Traci King, Director of Secondary Eduction/Principal, and Ash Wilson, Systems Integration Manager, led "Empowering Instruction in Virtual Learning by Implementing Artificial Intelligence and Automating System Integrations," demonstrating how Sage Oak is applying AI and automation to enhance instruction and streamline operations. They also presented "Vibe Coding with AI: From Ideas to Apps," highlighting our low-code development approach for quickly building custom tools that meet school needs.

Technology Training Empowers Innovative Instruction

In October, Jennifer Ortiz, Technology Training Facilitator, led two virtual professional development series focused on effective EdTech integration. The first session, co-facilitated with Mary Hizon-Barry, Virtual Learning Academy Assistant Principal, highlighted high-impact instructional strategies using MagicSchool and Hapara and received highly positive feedback from over 80% of participants. The second series, delivered with Amber Chin, Assistive Technology Specialist, supported SPED case managers in using Assistive Technology and Universal Access Tools. The training received an average relevance rating of 4.7 out of 5.



I plan to make the groupings for my math class and reading class sense scores are different. Also, having my para use the colors to know who to work with.

IT Drives Data-Driven Decisionmaking

Lightspeed Digital Insight™

The Information Technology (IT) team is utilizing Digital Insights, a tool for tracking the frequency of instructional and operational software usage. Sage Oak will use this data to identify which digital tools are truly effective and which may require additional training or awareness. This integrated reporting will enable Sage Oak to make more informed purchasing decisions, ensuring that we invest in tools that genuinely support students and staff, and reduce spending on programs that are underutilized.

Custom Chrome Extension Enhances Efficiency

This month, the Information Technology (IT) team introduced a custom-built Chrome extension tool that enables teachers and registrars to quickly locate the exact section they need from the course catalog, eliminating the need to search through multiple Google Sheets or navigate scattered information. By simplifying course lookups and enhancing scheduling efficiency, the extension represents a significant step forward in supporting accurate and timely student placement.

Coversheet

Student Achievement Presentation: CAASPP, iReady, Teacher Assignment & Monitoring Outcomes and the California Dashboard

Section: IX. Correspondence/Proposals/Reports
Item: B. Student Achievement Presentation: CAASPP, iReady, Teacher Assignment & Monitoring Outcomes and the California Dashboard
Purpose:
Submitted by:
Related Material: Student Achievement Presentation_12.11.2025.pdf

SAGE OAK
CHARTER SCHOOLS

Student Achievement

2024-2025



Performance Snapshot

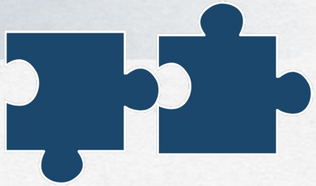
1 CA Dashboard



2 CAASPP



3 Similar Schools



4 i-Ready



How Does it Work?



Status AND Change

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Suspension Rate	Very Low	Very Low	Very Low	Medium
Chronic Absenteeism	Very Low	Very Low	Very Low	High
Graduation Rate	Very High			Medium
College Career Indicator (CCI)	High			Medium
English Learner Progress (ELPI)	High			Medium
English Language Arts	Medium	High	High	Low
Mathematics	Low	Medium	Medium	Low
Science	High	High	Very High	Medium



Suspension Rate

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Suspension Rate	0%	0%	0%	2.9%



Chronic Absenteeism

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Chronic Absenteeism	1.7%	2.1%	1.8%	17.1%



Graduation Rate

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Graduation Rate	96.4%			87.8%



College/Career

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
College Career Indicator (CCI)	58.8%			51.7%

English Learner Progress (ELPI)

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
English Learner Progress (ELPI)	56.9%			46.4%

23-24

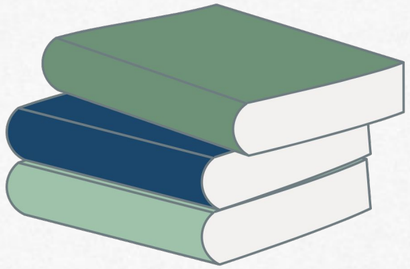
40.7%

24-25

56.9%

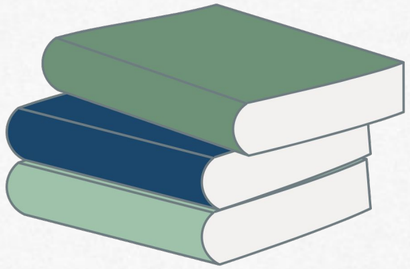
+ 16.2%





English Language Arts

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
English Language Arts	3.4	10.2	12.8	-8.1



English Language Arts

- ★ PLA : 3% higher than state
- ★ VLA: 8% growth - 4x state
- ★ HS: 8% growth -7x state 15% higher than state
- ★ Student Group growth:
  - ○ Socioeconomically Disadvantaged
  - ○ African American
  - ○ Hispanic



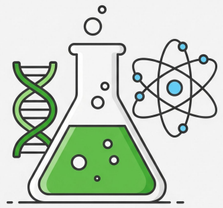
Mathematics

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Mathematics	-27.9	-17.7	-1.6	-42.4



Mathematics

- ★ PLA : 6% higher than state
- ★ VLA: 9% growth - 5x state
- ★ HS: 9% growth -3x state 12% higher than state
- ★ Student Group Growth:
  - ○ Socioeconomically Disadvantaged
  - ○ African American
  - ○ Hispanic
  - ○ English Learners



Science

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Science	58	64.4	65.2	52.6

Information Only for 24-25

Teacher Assignment Monitoring Outcome (TAMO)

23-24 Report

	SAGE OAK	SAGE OAK SOUTH	SAGE OAK KEPPEL	CALIFORNIA
Clear Teachers 2023-2024	93.2%	91.9%	91.4%	82.5%
Clear Teachers 2022-2023	88.8%	85.9%	87.7%	83.2%

"Clear": Fully credentialed for subject and placement

LAO 44865: Local Assignment Option resulting in out of field classification



Similar Schools



Similar Schools

2024-2025	
School	ELA
Sage Oak Charter School - South	**57.3%**
Excel Academy - Helendale	57.1%
Sage Oak Charter School - Keppel	**56.9%**
Elite Academic Academy - Mountain Empire	55.6%
Harbor Springs Charter School	53.8%
Julian Charter	52.9%
Inland Empire Springs Charter	49.2%
Citrus Springs Charter School	48.9%
Compass Charter of San Diego	47.5%
iLead Online	46.2%
Compass Charter of Los Angeles	44.3%
Connecting Waters Charter	44.0%
Pacific Springs Charter School	40.7%
Pacific View Charter	35.2%
Vista Springs Charter School	32.3%
VIsta Norte Public Charter	22.4%

2024-2025	
School	Math
Sage Oak Charter School - Keppel	**50.9%**
Excel Academy - Helendale	47.2%
Elite Academic Academy - Mountain Empire	46.9%
Julian Charter	46.3%
Sage Oak Charter School - South	**42.3%**
Inland Empire Springs Charter	39.9%
Harbor Springs Charter School	36.1%
Compass Charter of San Diego	35.7%
Citrus Springs Charter School	33.2%
iLead Online	28.8%
Compass Charter of Los Angeles	27.4%
Vista Springs Charter School	25.4%
Connecting Waters Charter	23.3%
Pacific Springs Charter School	21.9%
Pacific View Charter	21.2%
VIsta Norte Public Charter	11.2%

100-500 Testers

Similar Schools

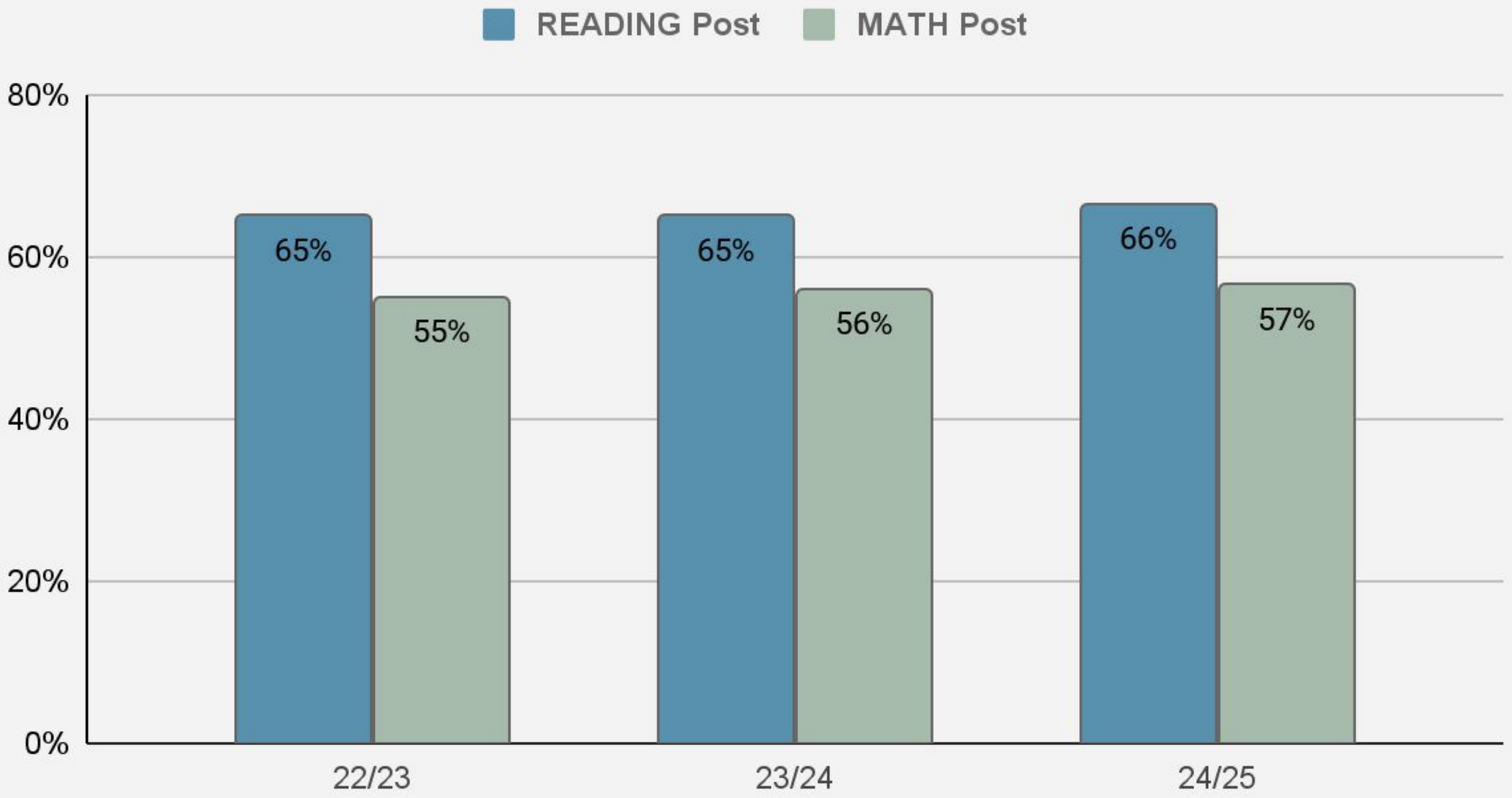
+1,000 Testers

2024-2025	
School	ELA
Sky Mountain	52.9%
Sage Oak Charter School	**52.4%**
iLead Hybrid	52.0%
Mission Vista Academy	49.5%
Granite Mountain Charter School	46.8%
Empire Springs Charter School	45.6%
Blue Ridge Academy	44.5%
River Springs Charter School	42.4%

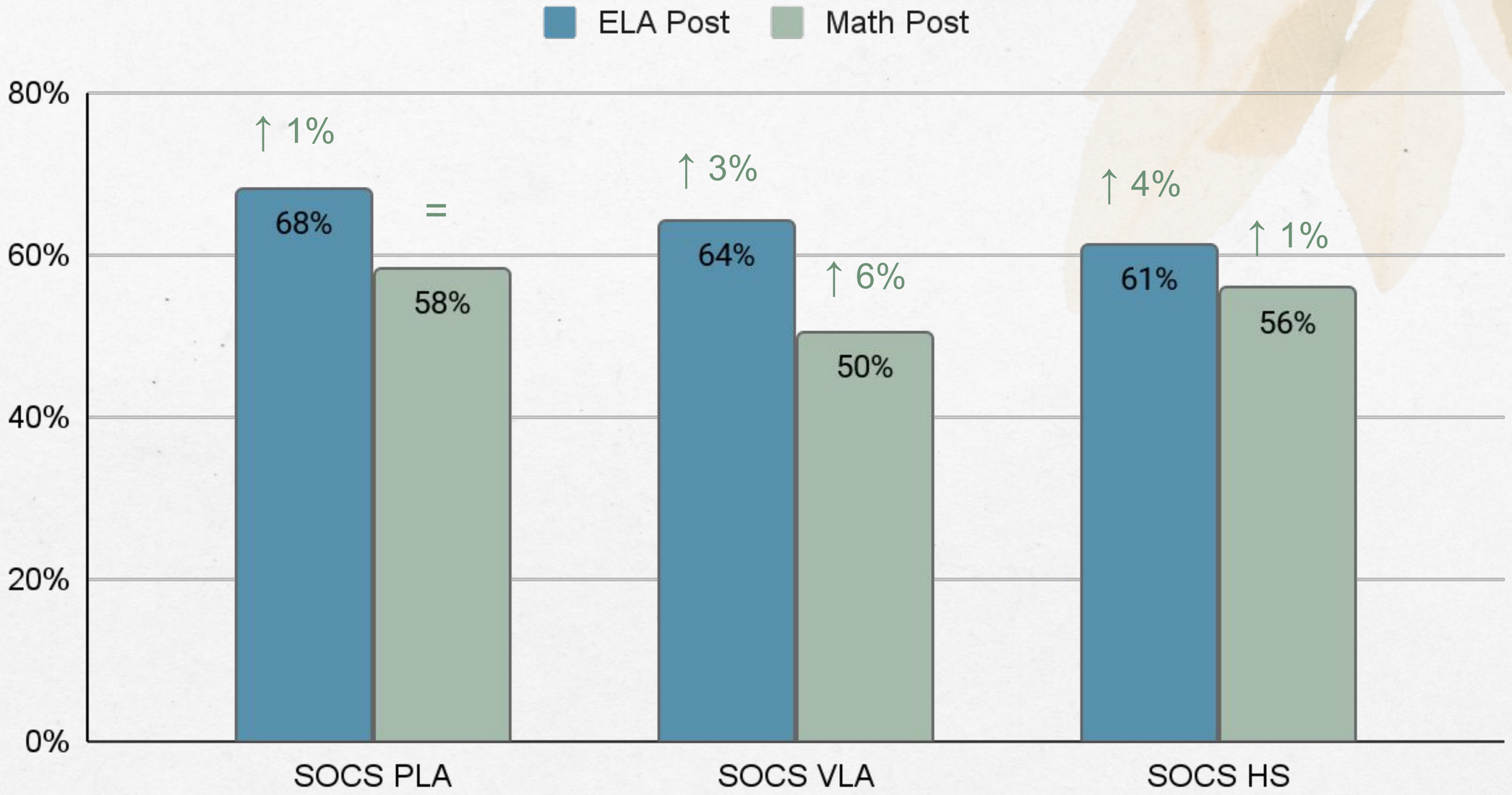
2024-2025	
School	Math
Sage Oak Charter School	**40.5%**
iLead Hybrid	35.9%
Sky Mountain	34.8%
Mission Vista Academy	32.8%
Empire Springs Charter School	31.5%
Granite Mountain Charter School	31.0%
Blue Ridge Academy	28.7%
River Springs Charter School	28.2%


i-Ready™

i-Ready Year Over Year Post Test Scores



24/25 i-Ready Scores by Program



Student Groups

Increase from prior year in BOTH ELA and Math:

- ★ English Learners
- ★ Socioeconomically Disadvantaged
- ★ African American
- ★ Filipino
- ★ Hispanic



SAGE OAK
CHARTER SCHOOLS

Questions?

Coversheet

Consent - Business Services

Section: X. Consent Agenda
Item: A. Consent - Business Services
Purpose:
Submitted by:
Related Material: BUS Consent - Business Services_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS
Regular Meeting of the Board of Directors - December 11, 2025
BUS Consent Items - Business Services

Items listed under Consent are considered routine and will be approved/adopted by a single motion.

1. **Item:** **Check Register - October 2025**

2. **Item:** **Check Register - November 2025**

3. **Item:** **Report of Investment Activity - September 2025**

4. **Item:** **Report of Investment Activity - October 2025**

5. **Item:** **Ratification of CloudHesive Change Order Form**

   Background:
   Sage Oak Charter Schools requests the Board ratify the change order with CloudHesive for the 2025–26 school year. The change order allocates a set number of hours for engineering-related services, billed monthly on a time-and-materials basis. These hours will support maintaining the connection between our student information system, School Pathways, and our registration system, School Admin. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

   Recommendation:
   It is recommended the Board ratify the CloudHesive Change Order Form as presented.

6. **Item:** **Ratification of Young, Minney & Corr, LLP Agreement for the Provision of Legal Services (Renewal)**

   Background:
   Sage Oak Charter Schools requests the Board ratify the agreement to retain Young, Minney & Corr LLP for legal services and will automatically renew annually. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

   Recommendation:
   It is recommended the Board ratify the Young, Minney & Corr, LLP Agreement for the Provision of Legal Services as presented.

7. **Item:** **Ratification of JAMF Software, LLC Quote: Q-765683**

   Background:
   Sage Oak Charter Schools requests the Board ratify the quote from JAMF Software, LLC, the mobile device management platform used to manage iPads, Macs, and iPhones for staff and students. This agreement adds 100 additional device licenses and aligns the terms with our existing agreement. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

   Recommendation:
   It is recommended the Board ratify the JAMF Software, LLC Quote: Q-765683 as presented.

8. **Item:** **Ratification of Wendy Cleaning Services Agreement**

Background:
Sage Oak Charter Schools requests the Board ratify the Wendy Cleaning Services agreement for the 2025-26 school year. The agreement is for the monthly subscription for cleaning services at the 451 Alabama St. warehouse in Redlands, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Wendy Cleaning Services Agreement as presented.

9. **Item: Ratification of BrainFreeze LLC Order Form**

Background:
Sage Oak Charter Schools requests the Board ratify the BrainFreeze LLC order form for the 2025–26 school year. The order provides an annual subscription to BrainFreeze software and professional services. BrainFreeze is an AI-powered platform that enables Sage Oak to develop domain-specific AI agents and chatbots. The contract includes access to enterprise-level software for staff and professional support services for both educational and operational purposes. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the BrainFreeze LLC Order Form as presented.

10. **Item: Ratification of Sage Staffing System Proposal**

Background:
Sage Oak Charter Schools requests the Board ratify the proposal for the development of the SAGE Staffing System platform. The proposal outlines the design and delivery of a secure system for managing staffing plans, reporting, and workflow automation. This platform will provide tools such as user authentication, spreadsheet upload functionality, role-based dashboards, audit logs, version control, and automation of the Personnel Action Form (PAF) workflow. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Sage Staffing System Proposal as presented.

11. **Item: Ratification of Brisk Teaching Quote**

Background:
Sage Oak Charter Schools requests the Board ratify the Brisk Teaching quote for the 2025-26 school year. The quote is for a pilot subscription to Brisk Teaching's premium platform, including professional development services. This platform provides educators with tools for AI-assisted curriculum generation, reading level adjustments, AI writing detection, and first-pass feedback on student assignments. The service is designed to support instructional staff in creating personalized, effective learning materials. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Brisk Teaching Quote as presented.

Coversheet

Consent - Education Services

Section: X. Consent Agenda
Item: B. Consent - Education Services
Purpose:
Submitted by:
Related Material: BUS Consent - Education Services_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS
Regular Meeting of the Board of Directors - December 11, 2025
BUS Consent Items - Education Services

Items listed under Consent are considered routine and will be approved/adopted by a single motion.

1. **Item: Ratification of TPR Education, LLC d/b/a The Princeton Review Service Order (Tutor.com)**

   Background:
   Sage Oak Charter Schools requests the Board ratify the TPR Education, LLC d/b/a The Princeton Review service order for the 2025-26 school year. The quote is for one additional high-dosage tutoring math group for grades 4-9. The costs for these services were included in the 2025-26 July Budget, approved on June 18, 2025.

   Recommendation:
   It is recommended the Board ratify the TPR Education, LLC d/b/a The Princeton Review Service Order as presented.

2. **Item: Ratification of Live Nation Worldwide, Inc. Special Event Agreement (Prom Venue)**

   Background:
   Sage Oak Charter Schools requests the Board ratify the Special Event Agreement with Live Nation Worldwide, Inc. for the 2025–26 school year. The agreement covers the 2026 Sage Oak Prom, to be held at The Observatory in Santa Ana, CA, on April 25, 2026, in partnership with iLEAD. Venue costs will be funded through ASB funds.

   Recommendation:
   It is recommended the Board ratify the Live Nation Worldwide, Inc. Special Event Agreement as presented.

3. **Item: Ratification of Cordance Operations LLC, Hapara Quote (Renewal)**

   Background:
   Sage Oak Charter Schools requests the Board ratify the Cordance Operations LLC, Hapara quote for the 2025–26 school year. The subscription includes additional licenses for recurring access to Hapara's device monitoring services for students. These tools allow teachers to view student screens, share resources, and ensure student engagement during remote instruction. It also enables teachers to verify camera use before students join video meetings, supporting learning, participation, and class security. The costs for these services were included in the 2025-26 July Budget, approved on June 18, 2025.

   Recommendation:
   It is recommended the Board ratify the Cordance Operations LLC, Hapara Quote as presented.

4. **Item: Ratification of Four Points Rancho Cucamonga Banquet Event Order (PLC)**

   Background:
   Sage Oak Charter Schools requests the Board ratify the Four Points Rancho Cucamonga Banquet Event Order to host a Professional Learning Community (PLC) event for certificated staff in the Rancho Cucamonga Region, on October 15, 2025. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Four Points Rancho Cucamonga Banquet Event Order as presented.

5. **Item: Ratification of City of Redlands Park Reservation Request (Art in the Park May 2026)**

Background:
Sage Oak Charter Schools requests the Board ratify the City of Redlands park reservation request. This reservation is for the Personalized Learning Academy (PLA), Redlands Region, to host its Art in the Park event on May 1, 2026, at Brookside Park in Redlands, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the City of Redlands Park Reservation Request as presented.

6. **Item: Ratification of City of Redlands Park Reservation Request (Art in the Park February 2026)**

Background:
Sage Oak Charter Schools requests the Board ratify the City of Redlands park reservation request. This reservation is for the Personalized Learning Academy (PLA), Redlands Region, to host its Art in the Park event on February 20, 2026, at Brookside Park in Redlands, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the City of Redlands Park Reservation Request as presented.

7. **Item: Ratification of City of Victorville Park Reservation Request (Art in the Park)**

Background:
Sage Oak Charter Schools requests the Board ratify the City of Victorville park reservation request. This reservation is for the Personalized Learning Academy (PLA), High Desert Region, to host its Art in the Park event and physical fitness testing on March 13, 2026, at Sunset Ridge Park in Victorville, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the City of Victorville Park Reservation Request as presented.

8. **Item: Ratification of Alliance for African Assistance Language Services Agreement**

Background:
Sage Oak Charter Schools requests the Board ratify the Services Agreement with the Alliance for African Assistance, Global Village Language and Cultural Solutions, to provide translation services (excluding Spanish and ASL). These services ensure that parents and students can access translation support as needed for IEP meetings and other school-related communications. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Alliance for African Assistance Language Services Agreement as presented.

9. **Item: Ratification of City of Ontario Field Use Application (Career Fair)**

Background:
Sage Oak Charter Schools requests the Board ratify the City of Ontario field use application. The application is for the Personalized Learning Academy (PLA) in the Rancho Cucamonga Region to host a Career Fair and physical fitness testing event on March 13, 2026, at the Westwind Community Center in Ontario, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the City of Ontario Field Use Application as presented.

10. **Item: Ratification of Memorandum of Understanding with iLead Hybrid Exploration (Prom)**

Background:
Sage Oak Charter Schools requests the Board ratify the Memorandum of Understanding (MOU) with iLEAD Hybrid Exploration for the joint planning of Prom 2026. The MOU outlines a partnership to host a combined prom on Saturday, April 25, 2026, at The Orange County Observatory in Santa Ana, with both schools sharing responsibilities and splitting all major costs equally. All expenditures require approval from both schools to ensure financial transparency and effective coordination. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Memorandum of Understanding with iLead Hybrid Exploration as presented.

11. **Item: Ratification of Marriott Riverside at the Convention Center Group Sales Agreement**

Background:
Sage Oak Charter Schools requests the Board ratify the agreement with Marriott Riverside for hotel room accommodations for members of the leadership team attending an all-day meeting on March 4, 2026. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Marriott Riverside at the Convention Center Group Sales Agreement as presented.

12. **Item: Ratification of Courtyard by Marriott, Temecula-Murrieta Event Sales Agreement (Special Education Department Meeting)**

Background:
Sage Oak Charter Schools requests the Board ratify the Courtyard by Marriott, Temecula-Murrieta agreement to host a Special Education Department meeting on December 15, 2025. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Courtyard by Marriott, Temecula-Murrieta, Event Sales Agreement as presented.

13. **Item: Ratification of City of Murrieta Permits (Art in the Park)**

Background:
Sage Oak Charter Schools requests the Board ratify the City of Murrieta permits. These permits are for Oakschool classes for Personalized Learning Academy and Virtual Learning Academy students to attend Art in the Park events on November 14, 2025, and April 24, 2026, at Los Alamos Hills

Sports Park in Murrieta, CA. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the City of Murrieta permits as presented.

14. **Item:** **Ratification of Springhill Suites Corona Riverside Banquet Event Order**

Background:
Sage Oak Charter Schools requests the Board ratify the SpringHill Suites Corona Riverside Banquet Event Order. This order form is for the reservation of a meeting room for the Virtual Learning Academy Administration Team's Professional Development Day on November 24, 2025. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Springhill Suites Corona Riverside Banquet Event Order as presented.

15. **Item:** **Ratification of Partners in Special Education Support Services Agreement**

Background:
Sage Oak Charter Schools requests the Board ratify the Support Services Agreement with Partners in Special Education (PSE). This agreement will enable the use of special education funds to cover the costs of Specialized Academic Instruction (SAI) services for students. Currently, Sage Oak has a Nonpublic Agency (NPA) services contract with PSE; however, the California Department of Education (CDE) prohibits schools from using special education funds to pay NPAs for SAI services. The Support Services Agreement resolves this issue by allowing payment for SAI services. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Partners in Special Education Support Services Agreement as presented.

16. **Item:** **Ratification of SimpleK12 Quote**

Background:
Sage Oak Charter Schools requests the Board ratify the SimpleK12 quote for the 2025-26 school year. The quote is for teacher professional development from SimpleK12. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the Partners in SimpleK12 Quote as presented.

17. **Item:** **Approval of CASL State Conference Overnight Field Trip Request Form (Grades 9-12)**

Background:
Sage Oak Charter Schools requests that the Board approve the California Association of Student Leaders (CASL) State Conference overnight field trip for grades 9-12 for the 2025-26 school year, to be held in Ontario, CA. The CASL State Conference develops student leaders by enhancing their personal growth, communication, organizational, and service skills. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board approve the CASL State Conference Overnight Field Trip Request Form as presented.

18. Item: Ratification of DoubleTree by Hilton Claremont Group Room Reservation Agreement

Background:
Sage Oak Charter Schools requests that the Board ratify the group room reservation agreement with DoubleTree by Hilton Claremont to provide room accommodations for the Personalized Learning Academy Leadership Planning meeting from January 28, 2026, through January 30, 2026. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:
It is recommended the Board ratify the DoubleTree by Hilton Claremont Group Room Reservation Agreement as presented.

Coversheet

Consent - Human Resources

Section: X. Consent Agenda
Item: C. Consent - Human Resources
Purpose:
Submitted by:
Related Material: BUS Consent - Human Resources_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS
Regular Meeting of the Board of Directors - December 11, 2025
BUS Consent Items - Human Resources

Items listed under Consent are considered routine and will be approved/adopted by a single motion.

1. **Item: Approval of Certificated Personnel Report**

2. **Item: Approval of Classified Personnel Report**

3. **Item: Approval of Job Descriptions**

   Background:
   Job descriptions are critical to the successful personnel operations of the school. They provide structure in areas such as recruitment, onboarding, determining reasonable accommodations, performance evaluation, succession planning, staff development, and compensation analysis. Job descriptions are routinely revised to remove antiquated wording, reflect the current duties of the positions, and align the minimum qualifications, knowledge, and abilities to the duties. New job descriptions are developed based on the school's staffing plans and identified support needs.

   New:
   Senior Administrator, IT Project Manager

   Recommendation:
   It is recommended the Board approve the job description(s) and revisions as presented.

Coversheet

Consent - Operations & Accountability

Section: X. Consent Agenda
Item: D. Consent - Operations & Accountability
Purpose:
Submitted by:
Related Material: BUS Consent - Operations & Accountability_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS
Regular Meeting of the Board of Directors - December 11, 2025
BUS Consent Items - Operations & Accountability

Items listed under Consent are considered routine and will be approved/adopted by a single motion.

1. **Item: Acknowledgement for Reporting the 2023-24 Sage Oak Charter Schools Teaching Assignment Monitoring Outcomes (TAMO) Data (Informational ONLY)**

   Background:
   The California Commission on Teacher Credentialing (CTC), in coordination with the California Department of Education (CDE) and CALPADS, issues annual Teacher Assignment Monitoring Outcomes (TAMO) reports. These reports serve as a compliance check to ensure that educators are appropriately assigned and credentialed for their teaching assignments. The CDE requires local educational agencies (LEAs) to formally report the TAMO data to their governing boards each year. For Sage Oak Charter School, Sage Oak South, and Sage Oak Keppel, the 2023–24 TAMO data show overall improvement compared to the prior year, with higher percentages of teachers appropriately assigned. The TAMO report is provided to the Board for compliance and informational purposes only.

   Recommendation:
   It is recommended that the Board acknowledge the 2023-24 TAMO data as presented.

2. **Item: Approval of Sage Oak Charter Schools Crisis Communications Plan Revisions**

   Background:
   Sage Oak Charter Schools requests the Board approve revisions to the Crisis Communications Plan. The plan was updated to streamline communication procedures during a crisis. Additionally, all guidance on social media usage has been removed from the plan and placed in a separate Board policy to ensure clarity and alignment with Sage Oak protocols.

   Recommendation:
   It is recommended the Board approve the Sage Oak Charter Schools Crisis Communications Plan revisions as presented.

3. **Item: Ratification of Parsec Education Service Order**

   Background:
   Sage Oak Charter Schools requests that the Board ratify the Parsec Education service order for the 2025–26 school year. The service order includes the addition of a filter to the ParsecGo dashboard, which will enable sorting of student achievement data by regional group. This enhancement will provide Assistant Principals with region-specific student data, including state and local assessment scores. Access to this data will enable leadership to identify academic trends, monitor growth, and implement targeted instructional supports to improve student outcomes. This expense was approved on June 18, 2025, as part of the 2025–26 Budget.

   Recommendation:
   It is recommended the Board ratify the Parsec Education Service Order as presented.

4. **Item: Ratification of ScubaCat Educational Data, LLC Contract**

   Background:
   Sage Oak Charter Schools requests the Board ratify the ScubaCat Educational Data, LLC contract for the 2025–26 school year to provide 40 additional hours of consultation and support. Services

include updates to the Secondary A–G Course Management Portal, data validation for CALPADS, ELPAC, and iReady, as well as integration with the California College Guidance Initiative (CCGI) platform and the Data Lake project. These added hours ensure accurate reporting, compliance, and improved data management, supporting staff, students, and college and career readiness efforts. This expense was approved on June 18, 2025, as part of the 2025–26 Budget.

Recommendation:
It is recommended that the Board ratify the ScubaCat Educational Data, LLC Contract as presented.

5. **Item: Ratification of Scout Edu, Inc. Quote**

Background:
Sage Oak Charter Schools requests the Board ratify the Scout Edu, Inc. quote for the 2025–26 school year to conduct a short-term pilot of Scout SIS, a Student Information System (SIS). From January 7 to March 27, a small group of teachers will test Scout's functionality, efficiency, and usability to assess whether it improves compliance documentation, streamlines clerical and data-management processes, and enhances overall teacher workflows. Results from the pilot will inform whether the Scout SIS platform should be considered as a future replacement for School Pathways. This expense was approved on June 18, 2025, as part of the 2025–26 Budget.

Recommendation:
It is recommended that the Board ratify the Scout Edu, Inc. Quote as presented.

6. **Item: Ratification of Fagen Friedman & Fulfrost LLP Agreement for Legal Services**

Background:
Sage Oak Charter Schools requests the Board ratify the agreement with Fagen Friedman & Fulfrost LLP to provide artificial intelligence training and policy support services. This expense was approved on June 18, 2025, as part of the 2025–26 Budget.

Recommendation:
It is recommended that the Board ratify the Fagen Friedman & Fulfrost LLP Agreement for Legal Services as presented.

Coversheet

Consent - Policy Development

Section: X. Consent Agenda
Item: E. Consent - Policy Development
Purpose:
Submitted by:
Related Material: BUS Consent - Policy Development_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS
Regular Meeting of the Board of Directors - December 11, 2025
BUS Consent Items - Policy Development

Items listed under Consent are considered routine and will be approved/adopted by a single motion.

1. Item: Approval of Changes to Existing Board Policies Revised/Reviewed/Rescinded

Background:

5000 Series - Student Services

5020-SO Suicide Prevention
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates to the Suicide Policy. Limited changes were made to this policy to designate a Suicide Prevention Coordinator and to ensure compliance with AB 2466 and SB 972.

5025-SO Title IX, Sex-Based Discrimination and Sex-Based Harassment Policy
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the changes made to Title IX of the Education Amendments policy to reflect federal law and policy updates. Notably, in 2025, a federal court vacated the 2024 Title IX Final Rule, causing the Department of Education to revert to the 2020 regulations.

5035-SO Student Freedom of Speech and Expression Policy
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates made to ensure alignment with current federal and state requirements. The revisions specify that the use of lewd or vulgar language may be limited as permitted by the Education Code, incorporate explicit protections for students' private information under FERPA, and confirm that while students will not face disciplinary action for participating in demonstrations, any absences resulting from such participation will remain unexcused.

5055-SO Self-Administration Medicine
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates regarding the self-administration of medication. The updates provide immunity for discretionary acts by school personnel and require parents or guardians to sign an indemnification and hold harmless agreement.

5075-SO Transcripts from Non-Accredited Schools Policy
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates made to ensure alignment with current laws that protect students eligible for services under IEPs and Section 504 plans, as well as to ensure full compliance with Education Code requirements related to credit acceptance and both state and school graduation requirements.

5090-SO Harassment, Intimidation, Discrimination, and Bullying Policy
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates made to ensure alignment with current laws. Sage Oak shall respond promptly to incidents of discrimination, harassment, intimidation, or bullying. Corrective actions may include restorative justice practices designed to repair harm and rebuild the community. Victims shall be provided with

appropriate remedies and supports to ensure their safety, well-being, and continued access to education, reflecting Sage Oak's commitment to a safe, inclusive, and legally compliant learning environment.

5095-SO Retention Policy
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy and consider the updates that replace the teacher as the final decision-maker for student retention with the Director of Student Services, ensure the use of the state-approved Kindergarten retention form, include recommendations for students with IEPs, 504 plans, or other disabilities, and remove the use of chronic absenteeism as a deciding factor.

9000 Series- Governance Documents

9323 - SO Public Participation at Board Meetings
Redline Version
Sage Oak Charter Schools requests the Board approve the revised policy, which streamlines the procedures for addressing the Board in public meetings, sets time limits for non-agendized items, and clarifies how disruptions will be handled, all in compliance with the Brown Act.

Recommendation:
It is recommended that the Board approve the changes to the Board policies, as presented.

Coversheet

(Action) Approval of Revised 2025-26 Salary Schedules

Section: XI. Human Resources
Item: A. (Action) Approval of Revised 2025-26 Salary Schedules
Purpose: Vote
Submitted by:
Related Material:
Classification & Compensation Study Recommendations_Presentation_12.11.2025.pdf
2025-26 Sage Oak Charter Schools Classified Hourly Salary Schedule_12.11.2025.pdf
2025-26 Sage Oak Charter Schools Certificated Educator Salary Schedule_12.11.2025.pdf
2025-26 Sage Oak Charter Schools Professional Management Salary Schedules_12.11.2025.pdf
2025-26 Sage Oak Charter Schools Assistant Superintendent Salary Schedule_12.11.2025.pdf
2025-26 Sage Oak Charter Schools Positions_12.11.2025.pdf

BACKGROUND:

Sage Oak partnered with Educational Management Solutions to conduct a comprehensive review of employee classifications and compensation, ensuring that roles, responsibilities, and pay structures are clearly defined and aligned with market standards. The study recommends adjustments across teaching, classified, professional, and leadership positions, including updated salary ranges, revised titles, and an increased advanced-degree stipend that will be available to all staff.

RECOMMENDATION:

It is recommended the Board approve the revised 2025-26 salary schedules as presented, effective December 1, 2025, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

SAGE OAK
CHARTER SCHOOLS

2025-26

Classification & Compensation Study Recommendations

December 11, 2025 Board of Directors Meeting

Classification and Compensations Study

Sage Oak contracted with Educational Management Solutions (EMS) to complete a comprehensive compensation and classification study across all employee classifications

Goals:

1. To ensure that job roles are clearly defined and appropriately aligned based on responsibilities, required qualifications, and organizational structure.
2. To ensures that employee pay is fair, competitive, and aligned with market rates to support equity, retention, and effective budgeting.
3. To recruit and retain highly qualified staff.

Identified Misclassifications

Positions needing compensation adjustments

- Teachers
- Clerks
- Technicians
- Specialists
- Senior Specialists
- Executive Assistants
- Managers
- Counselors
- Assistant Principals
- Coordinators
- Superintendent of Schools

Recommended Compensation Changes

Teacher Adjustments:

- Add longevity steps for years 21-30 (Range U-AD)
- Increase Advanced Degree benefit from $1540 to $5,000 for teachers on STEP F & above

Sage Oak Charter Schools Certificated Educator Salary Schedule
FISCAL YEAR 2025-2026

BOARD APPROVED: Pending Board Approval December 11, 2025
Effective August 1, 2025
Appendix A-2

Range 6	Annual Salary	Range 7	Annual Salary
STEP Q	$89,982	STEP Q	$103,254
STEP R	$90,883	STEP R	$104,287
STEP S	$92,700	STEP S	$106,372
STEP T	$93,628	STEP T	$107,436
STEP U	$93,628	STEP U	$107,436
STEP V	$93,628	STEP V	$107,436
STEP W	$99,358	STEP W	$114,012
STEP X	$99,358	STEP X	$114,012
STEP Y	$99,358	STEP Y	$114,012
STEP Z	$105,439	STEP Z	$120,990
STEP AA	$105,439	STEP AA	$120,990
STEP AB	$105,436	STEP AB	$120,990
STEP AC	$111,889	STEP AC	$128,396
STEP AD	$114,126	STEP AD	$130,964

Recommended Title Changes

- Change Business Services Manager to Vendor Services Manager
- Change the following Coordinators to Facilitators:
  - Assessment Support & Training
  - Education Services
  - English Learner, Assessment, & State Testing
  - Extended Learning
  - High School
  - Middle School
  - Student Services
  - Virtual Learning Academy

Recommended Classification & Compensation Changes

Hourly Classification Changes:

Reclassify the following Clerks to Technicians:

- Hardware Support Clerk (Range 1 to 2)
- Information Technology Clerk (Range 1 to 2)
- Warehouse Clerk (Range 1 to 2)

Reclassify the following Specialist to Senior Specialist:

- Digital Media & Communication Specialist to Senior Specialist (Range 3 to 4)

Add NEW Classified Hourly salary schedule

- College Student Instructors: 2.73%-7.65% hourly increase
- Bilingual Paras & Paraprofessionals: 2.74%-7.62% hourly increase
- Technicians: 3.13%-5.30% hourly increase
- Specialists: 4.40%-6.08% hourly increase
- Senior Specialists & Administrative Assistants: 11.37%-12.17% hourly increase

Recommended Classification Changes

Management Classification Changes:

- Create a new Manager Series: I, II, III, IV
- Reclassify the following Managers to Manager III:
  - Facilities
  - Purchasing & Order Support
  - Business Services
  - Information Technology Systems
  - Systems Integration
  - Payroll

Reclassify the following to Manager IV:

- Accounting
- Finance & Budget

Add Management Series with new ranges to reflect the new classifications

- Range 8A → Manager I
- Range 8B → Manager II
- Range 8C → Manager III
- Range 9 → Manager IV

Recommended Salary Changes

Professional Staff Adjustments:

- Move Executive Assistants from Range 9 to 10 resulting in a 5% salary increase
- Add 3-5% compensation adjustment to counselors Range 11A & 11B to make Steps F-J more competitive

Leadership Adjustments:

- Move 504/SST Coordinator from Range 14 to 16
- Move Curriculum Coordinator from Range 14 to 16
- Move High School AP from Range 15 to 16
- ***Add New Director 1 Range 18A***
- Adjust compensation for Senior Director Range 19
- ***Add New Chief Range 20***
- Add longevity steps to Assistant Superintendent salary schedule
- **An adjustment to the superintendent's salary and longevity increases is recommended following the contract review process**

All Staff Adjustment:

- Add $5,000 advanced degree stipend for all classifications

Sage Oak Charter Schools Classified Hourly Salary Schedule
FISCAL YEAR 2025-2026

BOARD APPROVED: Pending Board Approval December 11, 2025
Effective December 1, 2025
Appendix A-1

Range	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	Longevity Steps: STEP K* 11 yrs. (2%)	STEP L* 16 yrs. (4%)	STEP M* 21 yrs. (6%)	STEP N* 26 yrs. (8%)
1	$20.45	$21.06	$21.70	$22.35	$23.02	$23.71	$24.42	$25.15	$25.91	$26.68	$27.21	$27.76	$28.31	$28.88
2	$24.92	$25.66	$26.43	$27.23	$28.04	$28.88	$29.75	$30.64	$31.56	$32.51	$33.16	$33.82	$34.50	$35.19
3	$28.90	$29.76	$30.66	$31.57	$32.52	$33.50	$34.50	$35.54	$36.60	$37.70	$38.45	$39.22	$40.01	$40.81
4	$33.51	$34.51	$35.55	$36.62	$37.72	$38.85	$40.01	$41.21	$42.45	$43.72	$44.59	$45.49	$46.40	$47.32
5	$36.09	$37.17	$38.28	$39.43	$40.62	$41.83	$43.09	$44.38	$45.71	$47.08	$48.02	$48.98	$49.96	$50.96

- Annual step advancement on the salary schedule occurs on July 1 (or August 1 for 11-month employees) in accordance with Sage Oak Charter Schools' salary advancement policy. Salary schedule adjustments may be made at any time at the discretion of the Board of Directors and are subject to approval as part of the annual fiscal plan.

ADDITIONAL STIPEND

Effective: July 1, 2025
Advanced Degree Stipend: All staff may be eligible for an annual stipend of $5,000 (paid over 22 or 24 pay periods while in active status) for holding a Master's degree or higher in any field.

Advanced Degree Stipend Eligibility Requirements:
1) Eligibility is determined by Human Resources
2) Official transcripts must be submitted directly from the college or university to Sage Oak Human Resources.

Advanced Degree Stipend Calculation: The stipend is prorated based on FTE and the portion of the year the employee is actively working (e.g., a 0.40 FTE employee working the full year would receive 40% of the stipend; if working only part of the year, the amount is prorated accordingly).

***Longevity Steps:** Employees in salary ranges 1-5 and 8-18B are eligible for longevity steps based on years of service and completion of the prior step. Eligibility and breakdown of pay increases are referenced below.

Step K	
Eligibility:	**Completion of Step J:** Employees must complete Step J with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Ten (10) Years of Service: Employees must have completed 10 years of service at Sage Oak
Awarded:	At the start of the 11th year of service.

Step L	
Eligibility:	**Completion of Step K**: Employees must complete Step K with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Fifteen (15) Years of Service: Employees must have completed 15 years of service at Sage Oak.
Awarded:	At the start of the 16th year of service.

Step M	
Eligibility:	**Completion of Step L**: Employees must complete Step L with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty (20) Years of Service: Employees must have completed 20 years of service at Sage Oak.
Awarded:	At the start of the 21st year of service.

Step N	
Eligibility:	**Completion of Step M**: Employees must complete Step M with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty-Five (25) Years of Service: Employees must have completed 25 years of service at Sage Oak.
Awarded:	At the start of the 26th year of service.

Longevity Steps for Ranges 1-5	Percentage Increase per Work Anniversary				Total Increase to the base salary
STEP K Beginning of Year 11	2%				2%
STEP L Beginning of Year 16	~	2%			4%
STEP M Beginning of Year 21	~	~	2%		6%
STEP N Beginning of Year 26	~	~	~	2%	8%

Sage Oak Charter Schools Certificated Educator Salary Schedule
FISCAL YEAR 2025-2026

BOARD APPROVED: Pending Board Approval December 11, 2025
Effective July 1, 2025
Appendix A-3

Range 6	Annual Salary	Range 7	Annual Salary
STEP A	$66,736	**STEP A**	$76,149
STEP B	$68,837	**STEP B**	$78,317
STEP C	$71,967	**STEP C**	$80,486
STEP D	$74,154	**STEP D**	$82,653
STEP E	$75,333	**STEP E**	$84,822
STEP F	$76,663	**STEP F**	$86,990
STEP G	$77,558	**STEP G**	$89,158
STEP H	$78,333	**STEP H**	$91,324
STEP I	$80,685	**STEP I**	$93,494
STEP J	$81,493	**STEP J**	$94,428
STEP K	$82,306	**STEP K**	$95,372
STEP L	$83,130	**STEP L**	$96,326
STEP M	$85,623	**STEP M**	$98,252
STEP N	$86,479	**STEP N**	$99,234
STEP O	$87,344	**STEP O**	$100,227
STEP P	$89,091	**STEP P**	$102,231
STEP Q	$89,982	**STEP Q**	$103,254
STEP R	$90,883	**STEP R**	$104,287
STEP S	$92,700	**STEP S**	$106,372
STEP T	$93,628	**STEP T**	$107,436
STEP U	$93,628	**STEP U**	$107,436
STEP V	$93,628	**STEP V**	$107,436
STEP W	$99,358	**STEP W**	$114,012
STEP X	$99,358	**STEP X**	$114,012
STEP Y	$99,358	**STEP Y**	$114,012
STEP Z	$105,439	**STEP Z**	$120,990
STEP AA	$105,439	**STEP AA**	$120,990
STEP AB	$105,436	**STEP AB**	$120,990
STEP AC	$111,889	**STEP AC**	$128,396
STEP AD	$114,126	**STEP AD**	$130,964

- Annual step advancement on the salary schedule occurs on July 1 (or August 1 for 11-month employees) in accordance with Sage Oak Charter Schools' salary advancement policy. Salary schedule adjustments may be made at any time at the discretion of the Board of Directors and are subject to approval as part of the annual fiscal plan.

ADDITIONAL STIPENDS/COMPENSATION (Certificated)

Advanced Degree Stipend: Certificated staff on range 6 and 7 may be eligible for an annual stipend of $5,000 (paid over 11 months at $454.55 per month while in active status) for holding a Master's degree or higher in any field.

Advanced Degree Stipend Eligibility Requirements:
1) The staff member must be serving in a certificated position assigned to salary range 6 or 7 on STEPS F-AD.
2) Eligibility is determined by Human Resources
3) Official transcripts must be submitted directly from the college or university to Sage Oak Human Resources.

Advanced Degree Stipend Calculation: The stipend is prorated based on FTE and the portion of the year the employee is actively working (e.g., a 0.40 FTE employee working the full year would receive 40% of the stipend; if working only part of the year, the amount is prorated accordingly).

Additional Regular for Personalized Learning Teacher (PLT), Personalized Learning Teacher Plus (PLT+), Education Advisor (EA), and Special Education (SPED) Teacher positions: Staff in eligible roles may receive additional pay for each student exceeding their 1.0 FTE caseload from August through June. To qualify, teachers must serve students for a minimum number of days within a learning period. Compensation rates vary based on the employee's range and step. See table below for rates.

STEPS	PLT	PLT+	EA	M/M SPED	M/S SPED
STEP A	$217	$288	$346	$266	$462
STEP B	$223	$297	$356	$274	$475
STEP C	$234	$305	$366	$281	$488
STEP D	$241	$313	$376	$289	$501
STEP E	$245	$321	$386	$297	$514
STEP F	$249	$330	$395	$304	$527
STEP G	$252	$338	$405	$312	$540
STEP H	$254	$346	$415	$319	$553
STEP I	$262	$354	$425	$327	$567
STEP J	$265	$358	$429	$330	$572
STEP K	$267	$361	$434	$333	$578
STEP L	$270	$365	$438	$337	$584
STEP M	$278	$372	$447	$344	$595
STEP N	$281	$376	$451	$347	$601
STEP O	$284	$380	$456	$350	$607
STEP P	$289	$387	$465	$357	$620
STEP Q	$292	$391	$469	$361	$626
STEP R	$295	$395	$474	$365	$632
STEP S	$301	$403	$484	$372	$645
STEP T	$304	$407	$488	$376	$651

Additional Regular for Virtual Learning Teacher (VLT) position: Staff in eligible roles may receive additional pay for each student exceeding their 1.0 FTE caseload from August through June. To qualify, teachers must serve students for a minimum number of days within a learning period. Compensation rates vary based on the employee's range and step. See table below for rate.

VLT	$267

Live Teaching Class Size Overage: Education Advisors (EAs) may receive additional compensation for teaching students beyond their 1.0 FTE caseload in live teaching classes from September through June. To qualify, EAs must teach students for a minimum number of days within a learning period. Compensation is based on the number of students exceeding the 1.0 FTE threshold in a given month. See table below for details.

Range of Students	Monthly	Additional Hrs.
110-144	$400	1-3
145-179	$600	4-6
180-214	$800	7-9

Sage Oak Charter Schools Professional/Management Salary Schedules
FISCAL YEAR 2025-2026

BOARD APPROVED: Pending Board Approval December 11, 2025
Effective: December 1, 2025
Appendix A-2

Range	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	Longevity Steps: STEP K* 11 yrs. ($2,000)	STEP L* 16 yrs. ($4,000)	STEP M* 21 yrs. ($6,000)	STEP N* 26 yrs. ($8,000)
8A	$70,263	$73,263	$76,263	$79,263	$82,263	$85,263	$88,264	$91,264	$94,002	$95,023	$97,023	$99,023	$101,023	$103,023
8B	$76,650	$79,923	$83,196	$86,469	$89,742	$93,014	$96,287	$99,561	$102,548	$103,661	$105,661	$107,661	$109,661	$111,661
8C	$80,679	$84,409	$88,139	$91,868	$95,599	$99,329	$103,058	$106,788	$110,562	$112,334	$114,334	$116,334	$118,334	$120,334
9	$84,708	$88,895	$93,081	$97,267	$101,456	$105,643	$109,828	$114,015	$118,575	$121,006	$123,006	$125,006	$127,006	$129,006
10	$88,943	$93,340	$97,735	$102,130	$106,529	$110,925	$115,319	$119,716	$124,504	$127,056	$129,056	$131,056	$133,056	$135,056
11A	$86,155	$88,834	$91,512	$94,189	$96,867	$102,531	$105,289	$108,048	$111,288	$115,107	$117,107	$119,107	$121,107	$123,107
11B	$90,690	$93,510	$96,328	$99,146	$101,965	$110,024	$112,982	$115,942	$119,421	$123,517	$125,517	$127,517	$129,517	$131,517
12	$99,561	$102,405	$105,250	$108,095	$110,938	$113,784	$116,628	$119,473	$121,862	$126,506	$128,506	$130,506	$132,506	$134,506
13	$98,971	$102,114	$105,256	$108,398	$111,541	$114,681	$117,825	$120,965	$124,595	$128,597	$130,597	$132,597	$134,597	$136,597
14	$109,075	$111,507	$115,057	$118,608	$122,157	$125,707	$129,259	$132,807	$136,792	$141,143	$143,143	$145,143	$147,143	$149,143
15	$126,578	$130,376	$134,287	$138,315	$142,465	$146,739	$151,141				$153,141	$155,141	$157,141	$159,141
16	$129,592	$133,480	$137,484	$141,609	$145,857	$150,233	$154,740				$156,740	$158,740	$160,740	$162,740
17	$133,772	$138,855	$144,132	$149,609	$155,294	$161,195	$167,803				$169,803	$171,803	$173,803	$175,803
18A	$144,088	$152,114	$160,140	$168,167	$176,193						$178,193	$180,193	$182,193	$184,193
18B	$154,403	$161,655	$168,494	$175,585	$182,746						$184,746	$186,746	$188,746	$190,746
19	$173,130	$177,818	$182,506	$191,883	$196,572						$198,572	$200,572	$202,572	$204,572
20	$191,856	$197,803	$203,936	$210,258	$216,566						$218,566	$220,566	$222,566	$224,566

- Annual step advancement on the salary schedule occurs on July 1 (or August 1 for 11-month employees) in accordance with Sage Oak Charter Schools' salary advancement policy. Salary schedule adjustments may be made at any time at the discretion of the Board of Directors and are subject to approval as part of the annual fiscal plan.

- Annual salaries reflect a 1.0 full time equivalent (FTE) in employment. If the employee is part time, the rate will be modified to reflect the same FTE percentage.

ADDITIONAL STIPEND

Effective: July 1, 2025
Advanced Degree Stipend: All staff may be eligible for an annual stipend of $5,000 (paid over 11 or 12 months while in active status) for holding a Master's degree or higher in any field.

Advanced Degree Stipend Eligibility Requirements:
1) Eligibility is determined by Human Resources
2) Official transcripts must be submitted directly from the college or university to Sage Oak Human Resources.

Advanced Degree Stipend Calculation: The stipend is prorated based on FTE and the portion of the year the employee is actively working (e.g., a 0.40 FTE employee working the full year would receive 40% of the stipend; if working only part of the year, the amount is prorated accordingly).

***Longevity Steps:** Employees in salary ranges 8-18B are eligible for longevity steps based on years of service and completion of the prior step. Eligibility and breakdown of pay increases are referenced below.

Step K	
Eligibility:	**Completion of Step J:** Employees must complete Step J with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Ten (10) Years of Service: Employees must have completed 10 years of service at Sage Oak
Awarded:	At the start of the 11th year of service.

Step L	
Eligibility:	**Completion of Step K**: Employees must complete Step K with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Fifteen (15) Years of Service: Employees must have completed 15 years of service at Sage Oak.
Awarded:	At the start of the 16th year of service.

Step M	
Eligibility:	**Completion of Step L**: Employees must complete Step L with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty (20) Years of Service: Employees must have completed 20 years of service at Sage Oak.
Awarded:	At the start of the 21st year of service.

Step N	
Eligibility:	**Completion of Step M**: Employees must complete Step M with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty-Five (25) Years of Service: Employees must have completed 25 years of service at Sage Oak.
Awarded:	At the start of the 26th year of service.

Longevity Steps for Ranges 8-18B	Dollar Increase per Work Anniversary				Total Increase to the base salary
STEP K Beginning of Year 11	$2,000				$2,000
STEP L Beginning of Year 16	~	$2,000			$4,000
STEP M Beginning of Year 21	~	~	$2,000		$6,000
STEP N Beginning of Year 26	~	~	~	$2,000	$8,000

Sage Oak Charter Schools
Assistant Superintendent Salary Schedule
FISCAL YEAR 2025-2026

BOARD APPROVAL: Pending Board Approval December 11, 2025
Effective: July 1, 2025
Appendix A-4

Range	STEP A	STEP B	STEP C	STEP D	STEP E	Longevity Steps STEP K* 11 yrs.	STEP L* 16 yrs.	STEP M* 21 yrs.	STEP N* 26 yrs.
21	$205,000	$211,150	$217,485	$224,009	$230,730	$232,730	$234,730	$236,730	$238,730

ADDITIONAL STIPEND

Advanced Degree Stipend: All staff may be eligible for an annual stipend of $5,000 (paid over 11 or 12 months while in active status) for holding a Master's degree or higher in any field.

Advanced Degree Stipend Eligibility Requirements:
1) Eligibility is determined by Human Resources
2) Official transcripts must be submitted directly from the college or university to Sage Oak Human Resources.

Advanced Degree Stipend Calculation: The stipend is prorated based on FTE and the portion of the year the employee is actively working (e.g., a 0.40 FTE employee working the full year would receive 40% of the stipend; if working only part of the year, the amount is prorated accordingly).

***Longevity Steps:** Employees in salary range 19 are eligible for longevity steps based on years of service and completion of the prior step. Eligibility and breakdown of pay increases are referenced below.

Step K	
Eligibility:	**Completion of Step J:** Employees must complete Step J with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Ten (10) Years of Service: Employees must have completed 10 years of service at Sage Oak
Awarded:	At the start of the 11th year of service.

Step L	
Eligibility:	**Completion of Step K**: Employees must complete Step K with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Fifteen (15) Years of Service: Employees must have completed 15 years of service at Sage Oak.
Awarded:	At the start of the 16th year of service.

Step M	
Eligibility:	**Completion of Step L**: Employees must complete Step L with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty (20) Years of Service: Employees must have completed 20 years of service at Sage Oak.
Awarded:	At the start of the 21st year of service.

Step N	
Eligibility:	**Completion of Step M**: Employees must complete Step M with a full year of service as defined by Sage Oak Charter Schools' Salary Advancement policy.
	Twenty-Five (25) Years of Service: Employees must have completed 25 years of service at Sage Oak.
Awarded:	At the start of the 26th year of service.

Longevity Steps for Range 19	Dollar Increase per Work Anniversary				Total Increase to the base salary
STEP K Beginning of Year 11	$2,000				$2,000
STEP L Beginning of Year 16	~	$2,000			$4,000
STEP M Beginning of Year 21	~	~	$2,000		$6,000
STEP N Beginning of Year 26	~	~	~	$2,000	$8,000

Sage Oak Charter Schools Positions
FISCAL YEAR 2025-2026

BOARD APPROVED: Pending Board Approval December 11, 2025
Effective December 1, 2025
Appendix A-6

Clerk Series	**Range**	**Schedule**
Education Services Clerk	1	12 Months
Human Resources Clerk	1	12 Months
Operations and Accountability Clerk	1	12 Months
Parent Support Clerk	1	12 Months
Student Services Clerk	1	12 Months
Software Application Clerk	1	12 Months
Technician Series	**Range**	**Schedule**
Community Provider Services Technician	2	12 Months
Hardware Support Technician	2	12 Months
Human Resources Technician	2	12 Months
Information Technology Technician	2	12 Months
Operations and Accountability Technician	2	12 Months
Purchasing and Order Support Technician	2	12 Months
Registrar Technician	2	12 Months
Warehouse Technician	2	12 Months
Paraprofessional Series	**Range**	**Schedule**
Art Paraprofessional	2	180 Days / 11 Months
Bilingual Paraprofessional	2	180 Days / 11 Months
College Student Instructor	2	180 Days / 11 Months
Paraprofessional	2	180 Days / 11 Months
Specialist Series	**Range**	**Schedule**
Accounts Payable Specialist	3	12 Months
Accounting Specialist	3	12 Months
Human Resources Operations Specialist	3	12 Months
Information Technology Specialist	3	12 Months
Library and Logistics Specialist	3	12 Months
Operations & Accountability Specialist	3	12 Months
Parent Support Specialist	3	12 Months
Purchasing and Order Support Specialist	3	12 Months
Registrar Specialist	3	12 Months
Software Application Specialist	3	12 Months
Special Education Specialist	3	12 Months
Warehouse Specialist	3	12 Months
Senior Specialist Series	**Range**	**Schedule**
Senior Specialist, Accounting	4	12 Months
Senior Specialist, Digital Media and Communication	4	12 Months
Senior Specialist, Employee Relations	4	12 Months

Senior Specialist, Hiring and Recruitment	4	12 Months
Senior Specialist, Human Resources Operations	4	12 Months
Senior Specialist, Payroll	4	12 Months
Senior Specialist, Purchasing and Order Support	4	12 Months
Senior Specialist, Special Education	4	12 Months
Senior Specialist, Student Information and Reporting	4	12 Months
Administrative Assistant Series	**Range**	**Schedule**
Administrative Assistant, Education Services	4	12 Months
Executive Assistant	10	12 Months
Senior Administrative Assistant, Business Services	8B	12 Months
Senior Administrative Assistant, Special Education	8B	12 Months
Special Education Classified Series	**Range**	**Schedule**
Speech and Language Pathologist Assistant	5	180 Days / 11 Months
Certificated Occupational Therapist Assistant	5	180 Days / 11 Months
Certificated Teacher Series	**Range**	**Schedule**
Adapted Physical Education Teacher	7	190 Days / 11 Months
Art Teacher	7	190 Days / 11 Months
Education Advisor	7	190 Days / 11 Months
Intervention Teacher	7	190 Days / 11 Months
Personalized Learning Teacher	6	190 Days / 11 Months
Personalized Learning Teacher +	7	190 Days / 11 Months
Mild/Moderate Special Education Teacher	7	190 Days / 11 Months
Extensive Support Needs Teacher	7	190 Days / 11 Months
Virtual Learning Teacher	7	190 Days / 11 Months
Other Certificated Series	**Range**	**Schedule**
Associated Student Body and Student Success Support	7	190 Days / 11 Months
ASB Advisor	7	190 Days / 11 Months
Educational Reporting Facilitator	7	190 Days / 11 Months
Reading Specialist	7	190 Days / 11 Months
Special Education Academic Assessor	7	190 Days / 11 Months
Special Education Teacher on Special Assignment (TOSA)	7	190 Days / 11 Months
Technology Training Facilitator	9	210 Days/ 12 Months
Assessment Support and Training Facilitator	14	215 Days / 12 Months
Education Services Facilitator	14	215 Days / 12 Months
English Learner Assessment and State Testing Facilitator	14	215 Days / 12 Months
Extended Learning Facilitator	14	215 Days / 12 Months
High School Facilitator	14	215 Days / 12 Months
Middle School Facilitator	14	215 Days / 12 Months
Student Services Facilitator	14	215 Days / 12 Months
Virtual Learning Academy Facilitator	14	215 Days / 12 Months
Manager Series	**Range**	**Schedule**
Manager I, Events	8A	11 Months
Fiscal Analyst	8B	12 Months

Manager II, Education Services	8B	12 Months
Manager II, Marketing	8B	12 Months
Manager II, Office	8B	12 Months
Manager II, Special Education Service	8B	12 Months
Manager III, Facilities	8C	12 Months
Manager III, Information Technology System	8C	12 Months
Manager III, Payroll	8C	12 Months
Manager III, Purchasing and Order Support	8C	12 Months
Manager III, Systems Integration	8C	12 Months
Manager III, Vendor Services	8C	12 Months
Manager IV, Accounting	9	12 Months
Manager IV, Finance and Budget	9	12 Months
Counselor Series	**Range**	**Schedule**
School Counselor	11A	190 Days / 11 Months
High School Counselor	11B	200 Days / 12 Months
Special Education Series	**Range**	**Schedule**
Behavioral Specialist	9	190 Days / 11 Months
Itinerant Deaf and Hard of Hearing Teacher	12	190 Days / 11 Months
Occupational Therapist	12	190 Days / 11 Months
School Psychologist	13	190 Days / 11 Months
School Social Worker	12	190 Days / 11 Months
Speech and Language Pathologist	13	190 Days / 11 Months
Classified Administrator Series	**Range**	**Schedule**
Senior Administrator, Business Services	14	225 Days / 12 Months
Senior Administrator, Employee Relations	14	225 Days / 12 Months
Senior Administrator, Hiring and Recruitment	14	225 Days / 12 Months
Senior Administrator, Human Resources	14	225 Days / 12 Months
Senior Administrator, IT Project Manager	14	225 Days / 12 Months
Senior Administrator, Oakschool	14	225 Days / 12 Months
Senior Administrator, Operations and Accountability	14	225 Days / 12 Months
Senior Administrator, Parent Support	14	225 Days / 12 Months
Senior Administrator, Policy and Legislative Affairs	14	225 Days / 12 Months
Senior Administrator, Public Information and Media	14	225 Days / 12 Months
Senior Administrator, Student Information and Reporting	14	225 Days / 12 Months
Certificated Coordinator Series	**Range**	**Schedule**
504 and SST Coordinator	16	215 Days / 12 Months
Curriculum Coordinator	16	215 Days / 12 Months
Leadership Series	**Range**	**Schedule**
Administrator on Special Assignment	15	215 Days / 12 Months
High School Assistant Principal	16	215 Days / 12 Months
Personalized TK-8 Learning Academy Assistant Principal	15	210 Days / 12 Months
Virtual Learning Academy Assistant Principal	15	210 Days / 12 Months
Special Education Program Specialist	16	215 Days / 12 Months

Assistant Director of Student Services	17	220 Days / 12 Months
Assistant Director of Accountability	17	220 Days / 12 Months
Assistant Director of Information and Technology	17	220 Days / 12 Months
Assistant Director of Special Education	17	220 Days / 12 Months
Director II, Human Resources: Talent & Engagement	18B	220 Days / 12 Months
Director II, Information Technology	18B	220 Days / 12 Months
Director II, Operations and Accountability	18B	220 Days / 12 Months
Director II, Personalized Learning/Principal	18B	220 Days / 12 Months
Director II, Secondary Education/Principal	18B	220 Days / 12 Months
Director II, Student Services	18B	220 Days / 12 Months
Director II, Virtual Learning/Principal	18B	220 Days / 12 Months
Senior Director of Fiscal Services	20	220 Days / 12 Months
Senior Director of Outreach and Development	20	220 Days / 12 Months
Senior Director of Special Education	20	220 Days / 12 Months
Assistant Superintendent Series	**Range**	**Schedule**
Assistant Superintendent of Business Services	21	220 Days / 12 Months
Assistant Superintendent of Education Services	21	220 Days / 12 Months
Assistant Superintendent of Human Resources	21	220 Days / 12 Months
Assistant Superintendent of Operations and Accountability	21	220 Days / 12 Months
Superintendent Series	**Range**	**Schedule**
Superintendent of Schools	22	220 Days / 12 Months

Coversheet

(Action) Approval of a Retroactive, One-time 4.3% Off-Salary-Schedule Payment Issued to all Actively Employed Staff on June 26, 2023

Section: XI. Human Resources
Item: B. (Action) Approval of a Retroactive, One-time 4.3% Off-Salary-Schedule Payment Issued to all Actively Employed Staff on June 26, 2023
Purpose: Vote
Submitted by:

BACKGROUND:

On March 9, 2023, the Board approved a fiscal impact of a one-time 4.3 percent off-salary-schedule payment issued to all actively employed staff on June 26, 2023, as part of the 2022–23 Second Interim Budget (SIB) Financial Report. Per Ed Code 22119.3, a publicly available written contractual agreement was required. This approval formally documents the criteria, calculation method, and credibility determinations required for STRS reporting.

RECOMMENDATION:

It is recommended the Board retroactively approve a one-time 4.3 percent off-salary-schedule payment issued to all actively employed staff on June 26, 2023, for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), Sage Oak Charter School - South (#2051).

Coversheet

(Action) Approval of NEOGOV Order Form

Section: XI. Human Resources
Item: C. (Action) Approval of NEOGOV Order Form
Purpose: Vote
Submitted by:
Related Material: NEOGOV Order Form_12.11.2025.pdf

PowerDMS by NEOGOV

t 800.749.5104
2120 Park Pl. Suite 100
El Segundo, CA 90245

NEOGOV

THIS IS NOT AN INVOICE

Contract Records		Order Details	
Account Number:	A-702826	**Order #:**	Q-425408
Customer:	Sage Oak Charter Schools (CA)	**Valid Until:**	11/28/2025
Effective Employee Count:	400		
Sales Rep:	Jonny Carver	**Start Date:**	Last signature date

Customer Contact			
Billing Contact:	Sage Oak Charter Schools (CA) Yesenia Cabrera	**Shipping Contact :**	Sage Oak Charter Schools (CA) Yesenia Cabrera
Billing Address:	1473 Ford St STE 105 Redlands, CA 92373	**Shipping Address:**	1473 Ford St STE 105 Redlands, CA 92373
Billing Contact Email:	ycabrera@sageoak.education	**Shipping Contact Email:**	ycabrera@sageoak.education
Billing Phone:	909-2681170	**Shipping Phone:**	909-2681170

Payment Terms

Payment Term: Net 30 **Notes:**
PO Number:

Subscription Service

Year 1 1st Year Free.

Item	Type	Term (Months)	Qty.	License Type	Total (USD)
SchoolJobs.com Institution Subscription	Recurring	12	400	Employee Based	$0.00
				Year 1 TOTAL:	$0.00

Year 2 Incentive ends, regular pricing moving forward.

Item	Type	Term (Months)	Qty.	License Type	Total (USD)
SchoolJobs.com Institution Subscription	Recurring	12	400	Employee Based	$2,100.00
				Year 2 TOTAL:	$2,100.00

Total: | $2,100.00

This price does NOT include any sales tax. Total in USD

Additional Terms and Conditions

License Terms: Enterprise license denotes that Customer has purchased an enterprise wide license up to the employee count specified above. User based license denotes that Customer has purchased the number of licenses set forth in the quantity column. Item count denotes the number of items that Customer has licensed as set forth in the quantity column.

Payment Terms: All invoices issued hereunder are **due upon the invoice due date**. If the Order is for a period longer than one year, the fees for the first period shown shall be invoiced immediately and the fees for future years/periods shall be invoiced annually in advance of each 12 month period shown on the Order, but regardless of the billing cycle, Customer is responsible for the fees for the entire Order. The fees set forth in this Service Order are exclusive of all applicable taxes, levies, or duties imposed by taxing authorities and Customer shall be responsible for payment of any such applicable taxes, levies, or duties. All payment obligations are non-cancellable, and all fees paid are non-refundable. Payment for services ordered hereunder shall be made to Governmentjobs.com, Inc., (D/B/A NEOGOV).

t 800.749.5104
2120 Park Pl. Suite 100
El Segundo, CA 90245

Terms & Conditions: This Order Form creates a legally binding contract on the parties. Unless otherwise agreed in a written agreement between GovernmentJobs.com, Inc. (D/B/A/ NEOGOV), parent company of PowerDMS, Inc., Cuehit, Inc., Ragnasoft LLC (D/B/A/ PlanIT Schedule), and Design PD, LLC (D/B/A Agency360) (collectively, "**NEOGOV**") and Customer, this Order Form and the services to be furnished pursuant to this Order Form are subject to the terms and conditions set forth here: https://www.neogov.com/service-specifications. The Effective Date (as defined in the terms and conditions) shall be the Subscription Start Date.

Special Condition:

If this Order Form is executed and/or returned to NEOGOV by the Customer after the Subscription Start Date stated in this Order Form, NEOGOV may adjust the Subscription Start Date and the corresponding Subscription End Date, without increasing the total fees, based on the date NEOGOV activates the subscription, provided the total length of the subscription term does not change. Following activation, any adjustments to such Subscription Start Date and Subscription End Date may be confirmed by reference to the invoice sent by NEOGOV.

Your signature below constitutes acceptance of terms herein and contractual commitment to purchase the items listed above.

Accepted and Agreed By Authorized Representative of:
Sage Oak Charter Schools (CA)

Signature: _____

Printed Name: _____

Title: _____

Date _____

THE INFORMATION AND PRICING CONTAINED IN THIS ORDER FORM IS STRICTLY CONFIDENTIAL.

Coversheet

(Action) Approval of 2025-26 Sage Oak Charter Schools First Interim Budget (FIB) Report, Presented by Habib Tahmas, Senior Director of Fiscal Services

Section: XII. Business Services
Item: A. (Action) Approval of 2025-26 Sage Oak Charter Schools First Interim Budget (FIB) Report, Presented by Habib Tahmas, Senior Director of Fiscal Services
Purpose: Vote
Submitted by:
Related Material:
2025-26 Sage Oak Charter Schools First Interim Budget (FIB) Report_12.11.2025.pdf
2025-26 Sage Oak Charter Schools First Interim Budget (FIB) Report Presentation_12.11.2025.pdf

SAGE OAK
CHARTER SCHOOLS

Sage Oak Charter Schools
First Interim Budget
2025-26



Table of Contents

Sage Oak Charter Schools - Consolidated

Introduction & General Comments 1
Funding Assumptions 2
One-Time Funds 3
Federal Funds 5
2025-26 FIB vs July - Detail 7
Cash Flow Statement 2025-26 10
Comprehensive Department Budget 11

Sage Oak Charter School

Summary Analysis 22
Enrollment and Average Daily Attendance (ADA) Assumptions 23
2025-26 FIB vs July Summary 24
2025-26 FIB vs July Detail 25
2025-26 FIB vs July Multi-Year Projection (MYP) Summary 28
2025-26 FIB vs July MYP Detail 29
Cash Flow Statement 2025-26 33
Cash Flow Statement 2026-27 34
Financial Report - Alternative Form 35

(Continued on next page)

SAGE OAK
CHARTER SCHOOLS

Table of Contents

Sage Oak Charter School - Keppel

Summary Analysis 42
Enrollment and Average Daily Attendance (ADA) Assumptions 43
2025-26 FIB vs July Summary 44
2025-26 FIB vs July Detail 45
2025-26 FIB vs July Multi-Year Projection (MYP) Summary 48
2025-26 FIB vs July MYP Detail 49
Cash Flow Statement 2025-26 53
Cash Flow Statement 2026-27 54
Financial Report - Alternative Form 55

Sage Oak Charter School - South

Summary Analysis 62
Enrollment and Average Daily Attendance (ADA) Assumptions 63
2025-26 FIB vs July Summary 64
2025-26 FIB vs July Detail 65
2025-26 FIB vs July Multi-Year Projection (MYP) Summary 68
2025-26 FIB vs July MYP Detail 69
Cash Flow Statement 2025-26 73
Cash Flow Statement 2026-27 74
Financial Report - Alternative Form 75

SAGE OAK
CHARTER SCHOOLS

Introduction & General Comments

California State Law mandates that all charter schools must adopt a First Interim Budget (FIB) annually by December 15. This report compares the actual expenditures up to October 31, 2025, to the FIB and the July Budget for the fiscal year 2025-26. The 2025-26 FIB 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 expenditures up to October 31, 2025, along with the FIB and July Budget.
- A Multi-Year Projection (MYP) that offers a view of Sage Oak's anticipated growth trajectory.
- The cash flow reports for the current year and the following fiscal year provides an overview of Sage Oak Charter Schools' expected cash position.

Sage Oak Charter Schools is projected to generate an operating surplus for the 2025-26 fiscal year, with a combined annual net revenue of $2.0M (2.5% of expenditures). Sage Oak Charter Schools' exceptional financial strength enables the schools to invest heavily in students and staff. The projected ending fund balance of $28.0M represents 34.9% of annual expenditures, equivalent to 127 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 November 2025, with $21.6M 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 Chief Financial Officer (CFO) and promptly delivered to each authorizer following Board approval.

Per Education Code 42130(a)(1), the certifications are defined as follows:

- 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 FIB.

SAGE OAK
CHARTER SCHOOLS

Funding Assumptions

Enrollment & Average Daily Attendance (ADA)

- Grade band information is provided on the Enrollment & ADA Assumptions page.
- The 2025-26 First Interim Budget (FIB) 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 FIB projects an enrollment of 5,435, with an ADA of 5,402. The projected growth rates are 8.6% for 2026-27 and 8.5% for 2027-28.
- The three-year rolling average for the Unduplicated Pupil Percentage (UPP) averages 47.5% 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 $5,435.
- 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 that align with the SSC Dartboard published on July 22, 2025. For the following two fiscal years, the COLA estimates are in alignment with the data disseminated by the Charter Schools Development Center's (CSDC) Leadership at its 2025 annual Conference.

	2025-26	2026-27	2027-28
COLA	2.30%	1.26%	3.42%

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 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's (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 $0.5M allocated in the 2025-26 FIB. 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 (AMIM) Block Grant has been included in the 2025-26 FIB. 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 (LREBG) 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 $190 and $82 per ADA, respectively.
- Special Education AB602 revenue is budgeted at $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.

SAGE OAK CHARTER SCHOOLS

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 4.3% of revenue for the current fiscal year. Despite being substantial in absolute terms, it is 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 the Schools' growth can cover ongoing expenses without future dependence on one-time grants. 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.
Student Support and Professional Development	The Student Support and Professional Development Grant will be used to support instructional-related expenses and other operations.
Ethnic Studies	The Ethnic Studies Grant will be used to support ethnic studies curriculum for high school students.

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SAGE OAK CHARTER SCHOOLS

One-Time Funds

Revenues:

	2025-26 July	2025-26 FIB	2026-27	2027-28
Total LCFF Revenues	64,871,261	68,699,042	75,861,760	85,609,896
Total Federal Revenues	1,525,525	1,718,668	1,815,748	1,887,488
Total Other State Revenues	11,009,308	11,134,561	9,870,793	10,043,863
Total Local Revenues	823,017	817,791	817,791	817,791
Total Revenues	**78,229,111**	**82,370,062**	**88,366,092**	**98,359,038**

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
Literacy Screenings Professional Development	06/30/2026	Other State	25,635	25,635			0
Educator Effectiveness	06/30/2026	Other State	265,787	265,787			0
A-G Completion	06/30/2026	Other State	8,253	8,253			0
Arts, Music, and Instructional Materials Discretionary	09/30/2026	Other State	2,429,837	2,429,837			0
Student Support and Professional Development	06/30/2029	Other State	1,519,759		809,135	710,624	0
Ethnic Studies	NA	Other State	16,413				16,413
Total			**5,799,942**	**3,529,512**	**1,543,393**	**710,624**	**16,413**

Grant Percentage of Total Revenues:	2025-26 July	2025-26 FIB	2026-27	2027-28
Total Revenue	78,229,111	82,370,062	88,366,092	98,359,038
One-Time Funds	3,521,264	3,529,512	1,543,393	710,624
One-Time Expenses	1,991,600	3,529,782		
Net Revenue	420,809	1,626,928	5,818,985	7,011,221
Net Revenue Without One-Time Funds	**-1,108,855**	**1,627,198**	**4,275,592**	**6,300,597**
One-Time Revenue as a % of Total Revenue	4.5%	4.3%	1.7%	0.7%
Projected Total Revenue Growth	9,255,775	4,140,951	5,996,030	9,992,946
Projected Total Revenue Growth Percentages (see notes for details)	13.4%	5.3%	7.3%	11.3%

Notes:

The projected budgets for the 2025-26 fiscal year use the cost-of-living adjustment (COLA) estimates that align with the SSC Dartboard published on July 22, 2025. For the following two fiscal years, the COLA estimates are in alignment with the data disseminated by the Charter Schools Development Center's (CSDC) Leadership at its 2025 annual Conference.

	2025-26 July	2025-26 FIB	2026-27	2027-28
COLA	2.30%	2.30%	1.26%	3.42%
Enrollment	5,200	5,435	5,900	6,400
Enrollment Growth	6.3%	4.5%	8.6%	8.5%

SAGE OAK CHARTER SCHOOLS

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 2.1% of revenue for the current fiscal years. Despite being substantial in absolute terms, it is 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 federal grants are fully expended. 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. As the school expands the proportion of revenue from federal grants remains steady and/or 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.

(Continued on next page)

SAGE OAK CHARTER SCHOOLS

Federal Funds

Federal Grants:

Grant	Revenue Type	2025-26 July	2025-26 FIB	2026-27	2027-28
Federal IDEA	Federal IDEA SpED	764,057	764,196	861,276	933,016
Federal MH	SpED Discretionary	58,159	52,338	52,338	52,338
Title I	Other Federal	564,830	726,687	726,687	726,687
Title II	Other Federal	91,258	124,159	124,159	124,159
Title IV	Other Federal	47,221	51,288	51,288	51,288
Total Grants Revenue		**1,525,525**	**1,718,668**	**1,815,748**	**1,887,488**

Federal Grants Analysis:	**2025-26 July**	**2025-26 FIB**	**2026-27**	**2027-28**
Total Revenue	78,229,111	82,370,062	88,366,092	98,359,038
Federal Revenue (A)	1,525,525	1,718,668	1,815,748	1,887,488
One-Time Expenses (B)	1,991,600	1,674,704	1,570,510	1,649,650
Net Revenue (C)	420,809	1,626,928	5,818,985	7,011,221
Net Revenue Without Federal Grants (C - A + B)	**886,884**	**1,582,964**	**5,573,747**	**6,773,383**
Federal Revenue as a % of Total Revenue	2.0%	2.1%	2.1%	1.9%
Projected Total Revenue Growth	9,255,775	4,140,951	5,996,030	9,992,946
Projected Total Revenue Growth Percentage (see notes for details)	13.4%	5.3%	7.3%	11.3%

Notes:

The school remains financially sustainable even without federal grant funding. Core operations are primarily supported by state and local funding, including Average Daily Attendance (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.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	11,593,728	65,764,046	61,828,643	3,935,403	6.4 %	
8012 - EPA Entitlement	50,627	1,080,555	1,033,760	46,795	4.5 %	
8019 - Prior Year Unrestricted Revenue	(11,443)	(4,214)	0	(4,214)	(100.0) %	
8096 - In-Lieu-Of Property Taxes	601,511	1,858,655	2,008,858	(150,203)	(7.5) %	
Total LCFF Revenues	12,234,423	68,699,042	64,871,261	3,827,781	5.9 %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	178,639	764,196	764,057	139	0.0 %	
8182 - SpEd - Discretionary Grants	35,913	52,338	58,159	(5,821)	(10.0) %	
8290 - Other Federal Revenue	296,335	902,134	703,309	198,825	28.3 %	
Total Federal Revenue	510,887	1,718,668	1,525,525	193,143	12.7 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	779,189	4,957,199	4,742,522	214,677	4.5 %	
8550 - Mandated Cost Reimbursements	0	129,892	129,418	474	0.4 %	
8560 - Lottery- Unrestricted	0	1,072,166	1,031,134	41,032	4.0 %	
8561 - Lottery- Prop 20 - Restricted	0	462,725	442,685	20,040	4.5 %	
8590 - Other State Revenue	1,575,630	4,512,579	4,663,549	(150,970)	(3.2) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	2,354,819	11,134,561	11,009,308	125,253	1.1 %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	325,547	817,791	823,017	(5,226)	(0.6) %	The change is due to projected federal interest rates.
8699 - Other Revenue	(35,061)	0	0	0	0.0 %	
Total Local Revenue	290,486	817,791	823,017	(5,226)	(0.6) %	
Total Revenue	15,390,615	82,370,062	78,229,111	4,140,951	5.3 %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	5,712,399	21,095,929	20,628,932	466,997	2.3 %	
1200 Certificated Pupil Support	1,876,057	6,836,969	7,527,864	(690,895)	(9.2) %	
1300 Certificated Supervisors and Administrators Salaries	1,303,401	4,026,350	4,180,476	(154,126)	(3.7) %	
Total 1000-1999 Certificated Salaries	8,891,857	31,959,248	32,337,272	(378,024)	(1.2) %	The change is due to the ratio of certificated staff to student enrollment and the proration of unfilled positions.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	308,619	1,202,742	1,273,137	(70,395)	(5.5) %	
2300 Classified Supervisors and Admin Salaries	1,044,923	3,694,255	3,451,298	242,957	7.0 %	
2400 Clerical, Technical and Office Salaries	1,216,492	3,413,811	3,261,652	152,159	4.7 %	
Total 2000-2999 Classified Salaries	2,570,034	8,310,808	7,986,087	324,721	4.1 %	The change is due to the proration of unfilled positions, the addition of new classified positions, and the adjustments from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	1,686,790	6,063,129	6,155,858	(92,729)	(1.5) %	
Total 3101-3102 STRS	1,686,790	6,063,129	6,155,858	(92,729)	(1.5) %	The change is due to the ratio of certificated staff to student enrollment.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	128,621	476,696	482,341	(5,645)	(1.2) %	
3314 - Medicare - Classified	37,044	122,570	117,936	4,634	3.9 %	
3355 - OASDI - Certificated	2,470	225	7,334	(7,109)	(96.9) %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	155,399	524,055	504,277	19,778	3.9 %	
Total 3301-3302 OASDI/Medicare/Alternative	323,534	1,123,546	1,111,888	11,658	1.0 %	The change is due to the ratio of certificated staff to student enrollment.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	970,850	3,814,661	3,677,957	136,704	3.7 %	
3402 - Health Care Classified	390,067	1,330,057	1,362,739	(32,682)	(2.4) %	
Total 3401-3402 Health and Welfare Benefits	1,360,917	5,144,718	5,040,696	104,022	2.1 %	The change is due to plan elections selected by staff.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	7,947	90,887	85,920	4,967	5.8 %	
3502 - Unemployment Insurance Classified	3,625	40,259	38,795	1,464	3.8 %	
Total 3501-3502 Unemployment Insurance	11,572	131,146	124,715	6,431	5.2 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	31,680	117,694	116,364	1,330	1.1 %	
3602 - Workers' Comp Classified	8,921	30,262	28,469	1,793	6.3 %	
Total 3601-3602 Workers' Compensation	40,601	147,956	144,833	3,123	2.2 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3901-3902 Other Employee Benefits						
3901 - Other Benefits Cert	258,858	1,145,890	1,141,961	3,929	0.3 %	
3902 - Other Benefits Class	46,668	225,247	222,435	2,812	1.3 %	
3922 - 457b Employer match-Classified	81,267	677,594	777,103	(99,509)	(12.8) %	The change is due to the plan elections selected by staff.
Total 3901-3902 Other Employee Benefits	386,793	2,048,731	2,141,499	(92,768)	(4.3) %	
Total 3000-3999 Employee Benefits	3,810,207	14,659,226	14,719,489	(60,263)	(0.4) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	483,952	1,591,501	613,973	977,528	159.2 %	
Total 4200 Books and Other Reference Materials	483,952	1,591,501	613,973	977,528	159.2 %	The change is due to additional curriculum purchases for Sage Crates.
4300 Materials and Supplies						
4310 - Materials & Supplies	282,814	638,302	578,302	60,000	10.4 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	85,311	220,958	158,715	62,243	39.2 %	The change is due to supplies for the warehouse.
4330 - Events Supplies	10,073	47,000	67,000	(20,000)	(29.9) %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	191	17,000	17,000	0	0.0 %	
4381 - Instructional Funds - Materials	1,968,959	7,877,285	3,206,013	4,671,272	145.7 %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	2,347,348	8,800,545	4,027,030	4,773,515	118.5 %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	516,910	702,183	564,700	137,483	24.3 %	The change is due to additional chromebook purchases to support student growth.
Total 4400 Noncapitalized Equipment	516,910	702,183	564,700	137,483	24.3 %	
Total 4100-4799 Books, Materials, & Supplies	3,348,210	11,094,229	5,205,703	5,888,526	113.1 %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	14,277	180,600	180,600	0	0.0 %	
Total 5100 Subagreements for Services	14,277	180,600	180,600	0	0.0 %	
5200 Travel and Conferences						
5210 - Mileage Reimbursements	4,484	29,400	27,399	2,001	7.3 %	
5220 - Travel & Conferences	192,984	444,001	250,000	194,001	77.6 %	The change is due to coding alignment and additional professional development for staff.
5225 - Travel & Conferences Meals	0	0	126,000	(126,000)	(100.0) %	The change is due to coding alignment.
Total 5200 Travel and Conferences	197,468	473,401	403,399	70,002	17.4 %	
5300 Dues and Memberships						
5300 - Dues & Memberships	133,582	162,546	162,641	(95)	(0.1) %	
Total 5300 Dues and Memberships	133,582	162,546	162,641	(95)	(0.1) %	
5400 Insurance						
5400 - Insurance	201,173	201,174	157,000	44,174	28.1 %	
Total 5400 Insurance	201,173	201,174	157,000	44,174	28.1 %	The change is due to updated insurance premiums.
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	90,381	143,200	143,200	0	0.0 %	
Total 5500 Operations and Housekeeping Services	90,381	143,200	143,200	0	0.0 %	
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	373,449	1,066,612	747,700	318,912	42.7 %	The change is due to the updated lease agreements.
5612 - Testing Site	9,902	131,630	131,630	0	0.0 %	
5620 - Equipment Leases	1,701	5,641	5,641	0	0.0 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	385,052	1,203,883	884,971	318,912	36.0 %	

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	73,593	288,599	267,700	20,899	7.8 %	The change is due to the onboarding of a strategic consultant.
5810 - Legal	54,427	282,000	282,000	0	0.0 %	
5820 - Audit & CPA	44,712	60,375	60,375	0	0.0 %	
5835 - Field Trips	45,075	122,421	138,800	(16,379)	(11.8) %	The change is due to student field trips.
5840 - Advertising & Recruitment	12,160	89,505	87,000	2,505	2.9 %	
5850 - Oversight Fees	0	1,740,700	1,676,300	64,400	3.8 %	The change is due to enrollment.
5860 - Service Fees	90,252	457,405	455,600	1,805	0.4 %	
5863 - Professional Development	313,019	1,301,346	984,050	317,296	32.2 %	The change is due to investment in staff professional development.
5870 - Livescan Fingerprinting	989	5,400	6,580	(1,180)	(17.9) %	The change is due to the number of livescan reimbursements.
5877 - Lending Library	3,955	1,040,300	1,038,800	1,500	0.1 %	
5878 - Student Assessment	36,097	38,425	40,000	(1,575)	(3.9) %	
5880 - Instructional Vendors & Consultants	59,371	168,000	103,000	65,000	63.1 %	The change is due to offering student certifications in CPR, First Aid, and other professional courses.
5881 - Instructional Funds - Services	1,234,310	3,375,979	7,480,698	(4,104,719)	(54.9) %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	11,498	42,000	42,000	0	0.0 %	
5887 - Student Service Technology	582,984	875,002	778,106	96,896	12.5 %	The change is due to additional IT-related licenses and annual subscriptions based on student growth.
Total 5800 Professional/Consulting Services and Operating Expend.	2,562,442	9,887,457	13,441,009	(3,553,552)	(26.4) %	
5900 Communications						
5930 - Postage	95,215	142,400	142,600	(200)	(0.1) %	
5940 - Technology Services	771,389	1,865,148	1,877,671	(12,523)	(0.7) %	The change is due the evaluation software project.
Total 5900 Communications	866,604	2,007,548	2,020,271	(12,723)	(0.6) %	
Total 5100-5999 Services & Other Operating Expenditures	4,450,979	14,259,809	17,393,091	(3,133,282)	(18.0) %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	98,999	166,660	(67,661)	(40.6) %	The change is due to depreciation expense driven by assets projected capitalization timelines.
Total Capital Expenditures	0	98,999	166,660	(67,661)	(40.6) %	
Total 6100-6999 Capital Outlay	0	98,999	166,660	(67,661)	(40.6) %	
Total Expenditures	23,071,287	80,382,319	77,808,302	2,574,017	3.3 %	
Operating Income/(Loss)	(7,680,672)	1,987,743	420,809	1,566,934	372.4 %	
Net Assets						
9791 - Beginning Fund Balance	26,031,214	26,031,216	24,723,335	1,307,881	5.3 %	
Total Net Assets	26,031,214	26,031,216	24,723,335	1,307,881	5.3 %	
Change In Net Assets	(7,680,672)	1,987,743	420,809	1,566,934	372.4 %	
Total Net Assets	18,350,542	28,018,959	25,144,144	2,874,815	11.4 %	

Net revenue as a % of expense	2.5%	0.5%
Fund balance as a % of expense	34.9%	32.3%
Days of Potential Cash	127	118

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail
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			
	2025-26 FIB	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	25,777,714	25,777,714	27,402,919	24,377,818	21,955,618	21,789,249	21,556,688	22,586,052	24,066,950	23,706,168	26,248,437	26,315,426	29,061,925			
Net Cash for Period																
REVENUES	82,370,062	3,172,668	3,938,284	7,166,660	6,606,454	6,733,244	7,421,835	7,619,051	6,848,690	8,334,789	7,230,756	7,348,325	3,030,804	75,451,560	6,918,502	0
EXPENDITURES	80,382,319	4,241,705	5,512,931	6,562,127	6,754,523	6,573,905	6,957,501	6,397,050	6,960,594	6,696,104	6,729,124	6,795,840	8,361,215	78,542,619	1,839,700	0
Net Cash for Period	1,987,743	(1,069,037)	(1,574,647)	604,533	(148,069)	159,339	464,334	1,222,001	(111,904)	1,638,685	501,632	552,485	(5,330,411)	(3,091,059)	5,078,802	0
Accounts Receivable	7,449,365	(4,049,567)	(48,407)	2,972,757	1,846,805	1,035,774	38,855	458,087	676,389	216,358	543,794	664,825	(3,824,806)	530,864	6,918,501	0
Other Assets	355,197	75,006	88,126	15,498	4,724								171,843	355,197		0
Accounts Payable	3,853,716	(1,874,103)	(946,068)	355,644	2,089,498	111,739	230,814	379,941	316,330	316,306	313,270	657,151	63,495	2,014,017	1,839,699	0
Deferred Revenue/Prepaid Expenses	4,204,348	593,784	(464,667)	(394,122)	(256,269)	532,135	373,071	337,043	111,181	803,636	(204,119)	2,201,688	570,987	4,204,348		0
Cash at End of Period	28,018,959	27,402,919	24,377,818	21,955,618	21,789,249	21,556,688	22,586,052	24,066,950	23,706,168	26,248,437	26,315,426	29,061,925	28,018,959			
Days Cash on Hand	127	124	111	100	99	98	103	109	108	119	119	132	127			

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SAGE OAK
CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Ed Effectiveness	800	5863	Professional Development	Local Teacher Trainings (Summits)	240,000
A-G Completion	802	4200	Supplemental Curriculum	AVID (5K contract/22K curriculum)	4,739
A-G Completion	802	4200	Supplemental Curriculum	A-G Curriculum and Instruction	5,625
AMIM	812	5863	Professional Development	Conferences for teachers	520,000
AMIM	812	5863	Professional Development	Conferences for teachers	0
AMIM	812	5863	Professional Development	DLAC and LRP 2026 Conference	0
AMIM	812	5863	Professional Development	DLAC and LRP 2026 Conference	100,000
AMIM	812	5940	Operating Expenditures, Technology	Evaluation software subscription - Program to move teacher & support staff evaluations from spreadsheets to an online platform (Vendor?)	0
AMIM	812	5940	Operating Expenditures, Technology	IGOE FSA Fees	21,600
AMIM	812	5800	Professional Services - non instructional	RCOE Data and Analytics Administrator (Kerry Bobbit) - 3yr contract	15,000
AMIM	812	5863	Professional Development	Hotel room costs - August Summit	18,906
AMIM	812	5877	Lending Library	Lending Library - materials	1,031,800
AMIM	812	5880	Instructional vendors and consultants	College training from an expert on college/career transitioning (who will be the vendor).	100,000
AMIM	812	5835	Field Trips	Field Trip - Overnight stay to Pali	11,310
AMIM	812	5835	Field Trips	Field Trip - Sacramento Student Participation increase	9,810
AMIM	812	5887	Student Technology Services	Hapara - SpED students	8,000
AMIM	812	5887	Student Technology Services	Mastery Connect	46,000
AMIM	812	5887	Student Technology Services	Cidi Labs - instructional design tool for Canvas	16,600
AMIM	812	5940	Operating Expenditures, Technology	Google Workspace for Education Plus	17,440
AMIM	812	5940	Operating Expenditures, Technology	Research & Development for AI Systems and Integrations	100,000
AMIM	812	5940	Operating Expenditures, Technology	Tutor.com	80,000
SUPERINTENDENT	900	4320	Office Supplies	Materials and supplies	500
SUPERINTENDENT	900	4400	Non capitalized equipment	Office furniture and decor	0
SUPERINTENDENT	900	5210	Mileage Reimbursements	Add on, Krista travel	12,000
SUPERINTENDENT	900	5220	Travel and Conferences	Conference fees/hotel/travel expenses	318,000
SUPERINTENDENT	900	5220	Travel and Conferences	Admin planning sessions	126,000
SUPERINTENDENT	900	5800	Professional Services	Strategic planning consultant	103,300
SUPERINTENDENT	900	5810	Legal	Legal fees	282,000
HR	901	4310	Materials and Supplies	Reasonable Accommodation	1,300
HR	901	4320	Office Supplies	Office Events	2,000
HR	901	4320	Office Supplies	Department staff materials	900
HR	901	4320	Office Supplies	Sage Oak Shares Initiative	2,400
HR	901	4320	Office Supplies	Work Anniversary Initiative	14,800

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
HR	901	4320	Office Supplies	First Aid Materials and kits	3,315
HR	901	4320	Office Supplies	CPR Training	550
HR	901	4320	Office Supplies	Fire Extinguisher Inspection	250
HR	901	4320	Office Supplies	Labor Law Posters	250
HR	901	4320	Office Supplies	FRISK Manuals	500
HR	901	4320	Materials and Supplies	Snacks and Beverages for in-person interviews	2,000
HR	901	5210	Mileage Reimbursements	Staff Reimbursements (HR Mileage Reimbursements)	3,000
HR	901	5300	Dues and Memberships	HR Annual Memberships (SHRM 25-26) SHRM & PIHRA annual membership for HR team	299
HR	901	5620	Rentals, Leases, and Repairs	Konica Minolta 5 year operating lease	5,641
HR	901	5840	Advertising & Recruitment	New Hire Welcome Kits	11,000
HR	901	5840	Advertising & Recruitment	Recruitment (Spark Hire, billboard, and commercial advertisement)	22,000
HR	901	5840	Advertising & Recruitment	EDJOIN	6,000
HR	901	5860	Service Fees	San Bernardino, Los Angeles, and San Diego COE STRS Consultation/Review	39,000
HR	901	5860	Service Fees	UKG	200,000
HR	901	5863	Professional Development	LOA training	0
HR	901	5863	Professional Development	Emergency/permit credential fees	500
HR	901	5863	Professional Development	PD Reimbursements (Staff out-of-pocket professional development)	8,500
HR	901	5863	Professional Development	Teacher Induction - EOY	25,000
HR	901	5870	Livescan Fingerprinting	Livescan fees	3,780
HR	901	5870	TB reimbursement	TB Reimbursements for continuing staff	1,620
HR	901	5883	Outside Consultants	Consulting agency for JD update	35,000
HR	901	5930	Postage	COVID Supplies & Postage	200
HR	901	5940	Operating Expenditures, Technology	Mail Merge Annual Software Subscriptions - Napkin	300
HR	901	5940	Operating Expenditures, Technology	eFax	300
HR	901	5940	Operating Expenditures, Technology	Vendor for virtual employee ID cards	3,589
Operations & Accountability	902	4320	Office Supplies (Testing Supplies)	Department member materials, student records materials, office supplies, print orders, testing supplies	6,600
Operations & Accountability	902	4320	Office Supplies	Staff meetings and interview materials and supplies	3,100
Operations & Accountability	902	5300	Dues and memberships	WASC SOCS-S affiliation request fee	1,270
Operations & Accountability	902	5300	Dues and memberships	WASC Sage Oak annual fee	1,270
Operations & Accountability	902	5300	Dues and memberships	WASC Sage Oak- Keppel annual fee	1,270
Operations & Accountability	902	5610	Facility Rents & Leases	Lodging - testing season	600
Operations & Accountability	902	5612	Testing Site	PFT site rentals, CAA 1:1 in-person testing	7,400

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Operations & Accountability	902	5800	Professional Services	Hearing Officer	1,000
Operations & Accountability	902	5800	Professional Services	ScubaCat Educational Data, LLC (Rachel Hatch)	54,600
Operations & Accountability	902	5863	Professional Development	Dyslexia Initiative Grant (literacy screening PD)	32,000
Operations & Accountability	902	5878	Testing Services	i-Ready -assessment and NWEA	38,425
Operations & Accountability	902	5887	Student Technology Services	DTS	895
Operations & Accountability	902	5940	Operating Expenditures, Technology	PARSEC premium, PARSEC reels, admin bridge fee	78,575
Secondary	904	4200	Supplemental Curriculum	Online Math Supplemental curriculum (coding)	5,010
Secondary	904	4200	Supplemental Curriculum	Kami - online access w/ Canvas PDF	4,800
Secondary	904	4200	Supplemental Curriculum	Curriculum for 30 EAs for synchronous classes	16,800
Secondary	904	4200	Supplemental Curriculum	Turnitin	299
Secondary	904	4200	Supplemental Curriculum	AVID (5K contract/22K curriculum)	25,980
Secondary	904	4200	Supplemental Curriculum	Pathful Curriculum	9,223
Secondary	904	4310	Materials and Supplies	Misc PE Supplies	1,852
Secondary	904	4320	Office Supplies	office supplies	700
Secondary	904	4320	Office Supplies	Dept Leadership In-Person Meeting Supplies	0
Secondary	904	4350	Other Supplies	Graduation other (decor, certificates, cords, diplomas, boxes for recognition)... etc.	17,000
Secondary	904	4381	IF Materials	Strongmind	265,000
Secondary	904	4381	IF Materials	eDynamics	70,000
Secondary	904	4381	IF Materials	Pointful Savvas Learning LLC	1,890
Secondary	904	4381	IF Materials	Avant testing service	250
Secondary	904	4381	IF Materials	Online AP curriculum	3,000
Secondary	904	4381	IF Materials	eScience Forensic kits	42,411
Secondary	904	4381	IF Materials	Mr D OPS catalog order bulking	134,540
Secondary	904	4381	IF Materials	Exact Path from the Edmentum Company	8,000
Secondary	904	5610	Facility rents and leases	Graduation site rental	9,000
Secondary	904	5835	Field Trips	CTE Pathway Capstone Trips	3,000
Secondary	904	5880	Instructional Vendors & Consultants	PE Activities	3,000
Secondary	904	4381	IF Materials	Music Appreciation Curriculum	10,000
Secondary	904	4310	Materials and Supplies	CTE Pathway Capstone Materials	7,000
Stu Serv	905	4200	Supplemental Curriculum	School provided student subscriptions	100,000
Stu Serv	905	4200	Supplemental Curriculum	MTSS curriculum & materials (PAGE and MTSS Curriculum)	93,920
Stu Serv	905	4200	Supplemental Curriculum	Gate testing for - $11/ea	2,000
Stu Serv	905	4310	Materials and Supplies	Gate Materials	1,000
Stu Serv	905	4320	Office Supplies	Office supplies	600
Stu Serv	905	4320	Office Supplies	New Teacher Orientation TF/EA/Sped	1,400
Stu Serv	905	4330	Events	Sage Stage/Podcast	17,000
Stu Serv	905	4381	IF Materials	Bright Thinker Science Course	28,200

SAGE OAK
CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Stu Serv	905	5835	Field Trips	Field Trips, events, & competitions (PAGE related items)	5,000
Stu Serv	905	5887	Student Technology Services	MTSS Tech	11,000
Stu Serv	905	5887	Student Technology Services	Verbit/Lifesigns - Deaf Interpreter	3,000
Stu Serv	905	4200	Supplemental Curriculum	Sage Crate 2.0 for Fall 25-26	1,000,000
Stu Serv	905	5880	Instructional vendors and consultants	Certification for Students (First Aid, CPR, CERT, Lifeguard Certification)	65,000
Stu Serv	905	5863	Professional Development	Student Leadership/Career Conference	200,000
SPED	906	4310	Materials & Supplies	Testing Kits/Protocols	185,300
SPED	906	4310	Materials & Supplies	Independent Educational Evaluations (IEE's) (Verify with Kelly on Goal)	22,100
SPED	906	4310	Materials & Supplies	Assistive Technology	20,000
SPED	906	4310	Materials & Supplies	Moderate/Severe Curriculum//Supplemental Materials for M/M & M/S	15,000
SPED	906	4310	Materials & Supplies	Additional therapy items from related service providers	11,500
SPED	906	4310	Materials & Supplies	Materials and Supplies	10,500
SPED	906	4310	Materials & Supplies	Low Incidence Equipment (Verify with Kelly on Goal)	10,000
SPED	906	4381	Instructional Funds - Materials	Additional sped materials (Teachtown)	160,600
SPED	906	5100	SpEd Consultants	Special Education Vendors/Vendored Services	180,600
SPED	906	5610	Facility Rents, & leases	Staff meetings - 2 big meetings $2.5K per room and 2 extra days $500 per day)	6,000
SPED	906	4320	Office Materials	Staff meetings - supplies and materials	11,300
SPED	906	5612	Testing Site	Assessment location rentals	124,230
SPED	906	5860	Service Fees	Sonoma Selpa Fee	212,100
SPED	906	5887	Operating Expenditures, Student Service Technology	Goalbook/SLP Toolkit	20,825
Bus Serv	907	4320	Office Supplies	Office materials/supplies	26,900
Bus Serv	907	4320	Office Supplies	Warehouse supplies/materials	76,500
Bus Serv	907	5210	Mileage Reimbursements	Mileage reimbursements for all staff	8,000
Bus Serv	907	5210	Mileage Reimbursements	Board Mileage	3,000
Bus Serv	907	5300	Dues and memberships	CASBO organizational membership	3,500
Bus Serv	907	5300	Dues and Memberships	School Services of CA, Membership	4,920
Bus Serv	907	5300	Dues and Memberships	APlus+ Membership +$5,000	29,750
Bus Serv	907	5300	Dues and Memberships	CSDC Membership	21,968
Bus Serv	907	5300	Dues and Memberships	CCSA Membership	78,628
Bus Serv	907	5300	Dues and Memberships	SSDA Membership	2,700
Bus Serv	907	5300	Dues and Memberships	ACSA Membership	8,195
Bus Serv	907	5300	Dues and Memberships	AASA Membership (L.K.)	700
Bus Serv	907	5300	Dues and Memberships	Digital Learning Membership	125
Bus Serv	907	5300	Dues and Memberships	National Honor Society Fees	2,400

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Bus Serv	907	5400	Insurance	Liability and Property Insurance	157,000
Bus Serv	907	5510	Operating Expenditures, Utilities	Utilities: SCE, Frontier, ADT, Janitorial	50,000
Bus Serv	907	5610	Facility rents and leases	Office lease (all three spaces) ALL COSTS	1,017,512
Bus Serv	907	5610	Facility rents and leases	New location for bigger meeting space plus furniture and decor	0
Bus Serv	907	5800	Professional Services	Board stipends	52,200
Bus Serv	907	5800	Professional Services	Training opportunities in Intacct	2,500
Bus Serv	907	5820	Audit & CPA	CLA Audit and Tax Fees	60,375
Bus Serv	907	5850	Authorizer oversight fee	Sage Oak (3%)	1,580,400
Bus Serv	907	5850	Authorizer oversight fee	Sage Oak - Keppel (1%)	72,100
Bus Serv	907	5850	Authorizer oversight fee	Sage Oak - South (1%)	88,200
Bus Serv	907	5860	Professional Service Fees	Environmental Fee CDTFA	3,000
Bus Serv	907	5860	Professional Service Fees	Tax1099.com /e-file platform for 1099s	1,500
Bus Serv	907	5863	Professional Development	Business related books and subscriptions	440
Bus Serv	907	5877	Lending Library	Vehicle Rentals	7,500
Bus Serv	907	5930	Postage	UPS	140,000
Bus Serv	907	5300	Dues and Memberships	Amazon Prime Business Membership	3,805
Bus Serv	907	5940	Operating Expenditures, Technology	Amazon Prime	0
Bus Serv	907	5940	Operating Expenditures, Technology	Sage Intacct, System and users	67,150
Bus Serv	907	5940	Operating Expenditures, Technology	Stampli	80,000
Bus Serv	907	6901	Depreciation	Depreciation Expense-Leasehold improvements	30,500
Bus Serv	907	6901	Depreciation	Depreciation Expense - Vehicles	68,500
Bus Serv	907	5300	Dues and Memberships	CADA/CASDL ASB Program	300
Bus Serv	907	4400	Non capitalized equipment	Repair damage to fleet vehicle	6,000
Bus Serv	907	5300	Dues and Memberships	General Memberships and Renewals	100
Bus Serv	907	5860	Service Fees	Business property tax	1,805
Bus Serv	907	5863	Professional Development	PD Passport for Classified Staff	6,000
Bus Serv	907	4400	Non capitalized equipment	Large Equipment Purchases	0
Bus Serv	907	5300	Dues and Memberships	SHRM & PIHRA Annual Memberships	1,196
Bus Serv	907	5800	Professional Services	Powered Equipment Training	3,000
Bus Serv	907	5877	Lending Library	Fuel Cards	1,000
Virtual Academy Program	911	4200	Supplemental Curriculum	EdPuzzle	2,572
Virtual Academy Program	911	4200	Supplemental Curriculum	Blooket	1,800
Virtual Academy Program	911	4200	Supplemental Curriculum	Classroom Screen	397
Virtual Academy Program	911	4200	Supplemental Curriculum	Raz Kids	1,157
Virtual Academy Program	911	4200	Supplemental Curriculum	Generation Genius TK-8	3,590
Virtual Academy Program	911	4200	Supplemental Curriculum	Mystery Science TK-5	1,999
Virtual Academy Program	911	4200	Supplemental Curriculum	TK-5 ELA Materials	54,000
Virtual Academy Program	911	4200	Supplemental Curriculum	StudySync 3YR 6-8	25,315
Virtual Academy Program	911	4200	Supplemental Curriculum	Envision: TK-8 Math	48,000

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Virtual Academy Program	911	4200	Supplemental Curriculum	Inspire Science 3YR 6-8	43,654
Virtual Academy Program	911	4200	Supplemental Curriculum	Home Science Tools Lab Kits	51,500
Virtual Academy Program	911	4200	Supplemental Curriculum	QSL Lab Kits 6-8	20,006
Virtual Academy Program	911	4200	Supplemental Curriculum	Studies Weekly TK-5	15,382
Virtual Academy Program	911	4200	Supplemental Curriculum	TCi History Alive 6-8	15,382
Virtual Academy Program	911	4200	Supplemental Curriculum	Delta Math	850
Virtual Academy Program	911	4310	Materials and Supplies	Student and Teacher School Supplies	268,000
Virtual Academy Program	911	4310	Materials and Supplies	Amazon Supplies for Oakschool Courses	32,000
Virtual Academy Program	911	4310	Materials and Supplies	Teachers Pay Teachers Digital Curriculum Purchases	1,550
Virtual Academy Program	911	4310	Materials and Supplies	In-Person PLC Meetings - Materials and Supplies	3,000
Virtual Academy Program	911	4310	Materials and Supplies	School-wide Student event materials & supplies.	9,500
Virtual Academy Program	911	5610	Facility rents and leases	Site rentals for in person PLC meetings and VLA Meetings	5,000
Virtual Academy Program	911	5835	Field Trips	School Wide Field Trips and Events	69,500
Virtual Academy Program	911	5930	Postage	Stamps for Teachers	2,200
PLA	912	4200	Supplemental Curriculum	PLT+ Curriculum	14,500
PLA	912	4200	Supplemental Curriculum	Curriculum for Prop 28 Art Program	23,000
PLA	912	4310	Materials and Supplies	Dept. Leadership Materials for PLCs	1,200
PLA	912	4310	Materials and Supplies	Activities for Prop 28 Art - Material & Supplies	27,000
PLA	912	4320	Office Supplies	Student - In-Person Events and Supplies	31,500
PLA	912	4320	Office Supplies	Staff Meeting Materials & Supplies	10,000
PLA	912	4320	Office Supplies	Dept. Leadership - one day in person meeting - materials & supplies	243
PLA	912	4330	Supplemental Curriculum	Activities for Prop 28 Art Activities & Events	30,000
PLA	912	5610	Facility rents and leases	Dept. Leadership - one day in person meeting - hotel rooms	0
PLA	912	5610	Facility rents and leases	Dept. Leadership - one day in person meeting - room rental	0
PLA	912	5610	Facility rents and leases	PLC/Event Permits/Rents	28,500
PLA	912	5835	Field Trips	Field Trip Supplies	800
PLA	912	5835	Field Trips	Oakschool Field Trips	3,000
PLA	912	5881	Instructional Services	Field Trips (instructional funds)	225,000
PLA	912	5835	Field Trips	Arts Field Trip	20,000
PLA	912	5881	Instructional Services	MiFi (hotspot services) Instructional Funds	80,000
IT	914	4320	Office Supplies	Misc tech supplies	21,000
IT	914	4400	Non capitalized equipment	MiFis (mobile beacon and digital wish) devices	2,000
IT	914	4400	Non capitalized equipment	New staff technology	162,631
IT	914	4400	Non capitalized equipment	Replace obsolete devices	335,915

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
IT	914	4400	Non capitalized equipment	Chromebooks Note: Student Chromebooks should code to function 1000 Teacher Chromebooks should code to function 2490	185,700
IT	914	4400	Non capitalized equipment	RFID System	15,000
IT	914	5510	Utilities	MiFis (mobile beacon and digital wish) / T-Mobile hotspots / cell phone monthly service fee	93,200
IT	914	5883	Outside Consultant and Services	Computer repairs (outside contractor services)	7,000
IT	914	5887	Student Technology Services	Zoom Video Communications, Inc. Note: Student should code to 5887 Admin Staff should code to 5940	29,606
IT	914	5887	Student Technology Services	Jamf Software	16,900
IT	914	5887	Student Technology Services	DocuSign	18,500
IT	914	5887	Student Technology Services	MS Office licensing Note: Admin Staff should GL account code to 5940	8,700
IT	914	5887	Student Technology Services	Adobe licensing Student code to 5887 Staff code to 5940	9,100
IT	914	5887	Student Technology Services	Monitoring tool for student G-suite (managed methods & G Suite standard)	963
IT	914	5887	Student Technology Services	Lightspeed web filtering	81,536
IT	914	5887	Student Technology Services	Incident IQ help desk/inventory system	27,591
IT	914	5887	Student Technology Services	Backup/disaster recovery	5,800
IT	914	5887	Student Technology Services	Board on Track	6,195
IT	914	5887	Student Technology Services	Various outside contractors	371,887
IT	914	5887	Student Technology Services	Zapier Software	2,800
IT	914	5887	Student Technology Services	Scribe	15,575
IT	914	5887	Student Technology Services	Wisestamp	7,530
IT	914	5887	Student Technology Services	LiveChat	1,300
IT	914	5887	Student Technology Services	Hapara	10,208

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
IT	914	5887	Student Technology Services	SEIS / SIS integration	900
IT	914	5887	Student Technology Services	Instructure Services (CANVAS)	49,241
IT	914	5887	Student Technology Services	MagicSchool.Ai	26,000
IT	914	5887	Student Technology Services	SkillStruck	5,400
IT	914	5887	Student Technology Services	YellowFolder	22,400
IT	914	5887	Student Technology Services	OpenAi (ChatGPT Team Account)	19,000
IT	914	5887	Student Technology Services	Grade Guardian	9,000
IT	914	5887	Student Technology Services	Minecraft	5,600
IT	914	5887	Student Technology Services	Genially	200
IT	914	5887	Student Technology Services	Otter AI (for leadership team)	13,200
IT	914	5887	Student Technology Services	Gimkit	1,000
IT	914	5940	Operating Expenditures, Technology	Web Hosting / development	25,000
IT	914	5940	Operating Expenditures, Technology	Server costs (AWS)	50,000
IT	914	5940	Operating Expenditures, Technology	OPS software	65,108
IT	914	5940	Operating Expenditures, Technology	School Pathways	229,415
IT	914	5940	Operating Expenditures, Technology	Finalsite/school admin enrollment	49,800
IT	914	5940	Operating Expenditures, Technology	Clever	12,460
IT	914	5940	Operating Expenditures, Technology	Red Herring	400
IT	914	5940	Operating Expenditures, Technology	Splashtop	400
IT	914	5940	Operating Expenditures, Technology	Networks and network monitoring	10,500
IT	914	5940	Operating Expenditures, Technology	Amplified IT	18,150
IT	914	5940	Operating Expenditures, Technology	Fortinet Checkpoint email filtering	44,489
IT	914	5940	Operating Expenditures, Technology	Google Workspace for Education Standard	19,661
IT	914	5940	Operating Expenditures, Technology	iTopia	16,599
IT	914	5940	Operating Expenditures, Technology	SCHED	1,800

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
IT	914	5940	Operating Expenditures, Technology	XCITIUM	10,000
IT	914	5940	Operating Expenditures, Technology	Grammarly	4,750
IT	914	5940	Operating Expenditures, Technology	Chatbase	4,440
IT	914	5940	Operating Expenditures, Technology	AWS data lake development	118,550
IT	914	5940	Operating Expenditures, Technology	KnowB4	6,902
IT	914	5940	Operating Expenditures, Technology	Gemini	2,050
IT	914	5940	Operating Expenditures, Technology	Bitwarden	450
IT	914	5940	Operating Expenditures, Technology	Descript Pro	960
IT	914	5940	Operating Expenditures, Technology	ClickUp	46,050
IT	914	5940	Operating Expenditures, Technology	Mailgun	420
IT	914	5940	Operating Expenditures, Technology	ZoHo	4,981
IT	914	5940	Operating Expenditures, Technology	ID Card Software (ID Cards for Students)	250
IT	914	5940	Operating Expenditures, Technology	Parallels	2,610
IT	914	5863	Professional Development	AI Academy (Carleen app development)	150,000
IT	914	5940	Operating Expenditures, Technology	Automation project to enhance the HR Staffing Plan and Finance modules	20,000
IT	914	5940	Operating Expenditures, Technology	GAMMA App	
Community Outreach	915	4310	Materials & Supplies	Marketing Supplies	10,500
Community Outreach	915	4320	Office Supplies	Office Supplies (business cards, printed materials, etc.)	1,000
Community Outreach	915	5210	Travel & Mileage	Authorizer Meetings/Travel Expenses	3,400
Community Outreach	915	5800	Professional Services	Marketing Consultants (Design Pickle)	20,000
Community Outreach	915	5800	Professional Services	Podcast/Production Outside Services	32,000
Community Outreach	915	5800	Professional Services	Crisis Communication	5,000
Community Outreach	915	5840	Advertising	PPC pay-per-click enrollment marketing campaign	12,005
Community Outreach	915	5840	Advertising	Videos for marketing the school	35,000
Community Outreach	915	5887	Technology Services	Subscriptions - Mailchimp, Descript Capcut, & Buzzsprout	2,550
Fiscal Serv	916	4320	Office Supplies	Misc. office materials and supplies	350
Fiscal Serv	916	4320	Office Supplies	Printing costs for interims and year-end reports are to be given to authorizers.	1,500
Fiscal Serv	916	4320	Office Supplies	Interims and Year-End Huddle meetings and Recap roundtable	800

SAGE OAK CHARTER SCHOOLS

Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 FIB
Assets					
Bus Serv	907	9440	Equipment	Vans	136,465
Bus Serv	907	9440	Equipment	20ft Box Truck	87,000
Bus Serv	907	9440	Equipment	Stage Trailer	85,875
Bus Serv	907	9440	Equipment	Automotive Wrapping	32,700
Bus Serv	907	9440	Equipment	Powered Equipment (One-Man Lifts)	42,232
Bus Serv	907	9450	Work-in-Progress	New Warehouse Floor Plan	132,879
Bus Serv	907	9450	Work-in-Progress	1455 MPR Conversion office Space	1,069,446
Bus. Serv	907	9450	Work-in-Progress	1473 MPR Conversion Office Space	75,000

SAGE OAK CHARTER SCHOOLS

SAGE OAK
CHARTER SCHOOLS

Sage Oak Charter School
First Interim Budget
2025-26



Summary Analysis

Sage Oak Charter School

Summary of Results

The 2025-26 First Interim Budget (FIB) projects a net revenue of $0.9M. Net revenue changed by $0.6M from the 2025-26 July Budget of $0.3M. 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 $19.2M, which is 30.9% 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 November 2025, with $14.8M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 1.8% change in revenue from the 2025-26 July Budget to the 2025-26 FIB is due to additional Local Control Funding Formula (LCFF), federal, and state revenues. Student average-daily-attendance (ADA) changed from 4,097 in the 2025-26 July Budget to 4,182 in the 2025-26 FIB.

Changes to Expenditures

Sage Oak has an overall change of 0.8% in expenditures from the 2025-26 July Budget to the 2025-26 FIB. The change can be attributable to staffing, material, and service costs associated to shifts in student enrollment.

SAGE OAK
CHARTER SCHOOLS

Enrollment and ADA Assumptions

Sage Oak Charter School

2025-26		Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
	TK-3	1,803	1,792	
	4-6	1,025	1,019	
	7-8	612	608	
	9-12	742	738	
	Total	4,182	4,158	2,008
	Growth	7.9%	99.4%	48.0%

2026-27		Enrollment	ADA	UPP
	TK-3	1,958	1,942	
	4-6	1,113	1,104	
	7-8	664	659	
	9-12	806	800	
	Total	4,541	4,505	2,351
	Growth	8.6%	99.2%	51.8%

2027-28		Enrollment	ADA	UPP
	TK-3	2,124	2,107	
	4-6	1,208	1,198	
	7-8	720	714	
	9-12	874	867	
	Total	4,926	4,887	2,690
	Growth	8.5%	99.2%	54.6%

SAGE OAK
CHARTER SCHOOLS

2025-26 FIB vs July - Summary

Sage Oak Charter School

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change
Revenue					
Total LCFF Revenues	9,081,802	52,679,012	51,435,204	1,243,808	2.4 %
Total Federal Revenue	401,309	1,358,646	1,204,604	154,042	12.8 %
Total Other State Revenue	1,685,700	8,677,603	8,744,821	(67,218)	(0.8) %
Total Local Revenue	42,325	513,628	745,530	(231,902)	(31.1) %
Total Revenue	11,211,136	63,228,889	62,130,159	1,098,730	1.8 %
Expenditures					
Total 1000-1999 Certificated Salaries	6,918,117	24,649,510	25,685,757	(1,036,247)	(4.0) %
Total 2000-2999 Classified Salaries	2,019,960	6,411,162	6,284,821	126,341	2.0 %
Total 3000-3999 Employee Benefits	2,971,969	11,269,261	11,642,033	(372,772)	(3.2) %
Total 4100-4799 Books, Materials, & Supplies	2,564,765	8,542,725	4,093,391	4,449,334	108.7 %
Total 5100-5999 Services & Other Operating Expenditures	3,360,728	11,322,953	13,964,867	(2,641,914)	(18.9) %
Total 6100-6999 Capital Outlay	0	76,230	131,028	(54,798)	(41.8) %
Total Expenditures	17,835,539	62,271,841	61,801,897	469,944	0.8 %
Operating Income/(Loss)	(6,624,403)	957,048	328,262	628,786	191.6 %
Net Assets					
9791 - Beginning Fund Balance	18,261,710	18,261,712	18,028,338	233,374	1.3 %
Total Net Assets	18,261,710	18,261,712	18,028,338	233,374	1.3 %
Change In Net Assets	(6,624,403)	957,048	328,262	628,786	191.6 %
Total Net Assets	11,637,307	19,218,760	18,356,600	862,160	4.7 %

Net revenue as a % of expense	1.5 %	0.5 %
Fund balance as a % of expense	30.9 %	29.7 %
Days of Potential Cash	113	108

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	8,842,281	51,119,049	49,904,896	1,214,153	2.4 %	
8012 - EPA Entitlement	0	831,506	819,454	12,052	1.5 %	
8019 - Prior Year Unrestricted Revenue	(7,229)	0	0	0	0.0 %	
8096 - In-Lieu-Of Property Taxes	246,750	728,457	710,854	17,603	2.5 %	
Total LCFF Revenues	9,081,802	52,679,012	51,435,204	1,243,808	2.4 %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	140,644	604,794	605,622	(828)	(0.1) %	
8182 - SpEd - Discretionary Grants	28,235	42,125	37,798	4,327	11.4 %	
8290 - Other Federal Revenue	232,430	711,727	561,184	150,543	26.8 %	
Total Federal Revenue	401,309	1,358,646	1,204,604	154,042	12.8 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	616,633	3,814,654	3,759,361	55,293	1.5 %	
8550 - Mandated Cost Reimbursements	0	103,745	103,584	161	0.2 %	
8560 - Lottery- Unrestricted	0	825,051	817,372	7,679	0.9 %	
8561 - Lottery- Prop 20 - Restricted	0	356,075	350,913	5,162	1.5 %	
8590 - Other State Revenue	1,069,067	3,578,078	3,713,591	(135,513)	(3.6) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	1,685,700	8,677,603	8,744,821	(67,218)	(0.8) %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	64,627	513,628	745,530	(231,902)	(31.1) %	The change is due to the allocation of interest per location.
8699 - Other Revenue	(22,302)	0	0	0	0.0 %	
Total Local Revenue	42,325	513,628	745,530	(231,902)	(31.1) %	
Total Revenue	11,211,136	63,228,889	62,130,159	1,098,730	1.8 %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	4,416,908	16,270,342	16,480,660	(210,318)	(1.3) %	
1200 Certificated Pupil Support	1,476,475	5,278,879	5,918,407	(639,528)	(10.8) %	
1300 Certificated Supervisors and Administrators Salaries	1,024,734	3,100,289	3,286,690	(186,401)	(5.7) %	
Total 1000-1999 Certificated Salaries	6,918,117	24,649,510	25,685,757	(1,036,247)	(4.0) %	The change is due to the ratio of certificated staff to student enrollment and the proration of unfilled positions.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	243,945	937,951	1,007,099	(69,148)	(6.9) %	
2300 Classified Supervisors and Admin Salaries	822,005	2,844,576	2,713,411	131,165	4.8 %	
2400 Clerical, Technical and Office Salaries	954,010	2,628,635	2,564,311	64,324	2.5 %	
Total 2000-2999 Classified Salaries	2,019,960	6,411,162	6,284,821	126,341	2.0 %	The change is due to the proration of unfilled positions, the addition of new classified positions, and the adjustments from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	1,319,471	4,676,359	4,889,751	(213,392)	(4.4) %	
Total 3101-3102 STRS	1,319,471	4,676,359	4,889,751	(213,392)	(4.4) %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	100,613	367,606	383,130	(15,524)	(4.1) %	
3314 - Medicare - Classified	29,432	94,557	92,813	1,744	1.9 %	
3355 - OASDI - Certificated	1,658	182	5,766	(5,584)	(96.8) %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	123,477	404,272	396,858	7,414	1.9 %	
Total 3301-3302 OASDI/Medicare/Alternative	255,180	866,617	878,567	(11,950)	(1.4) %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	744,620	2,906,439	2,891,581	14,858	0.5 %	
3402 - Health Care Classified	309,630	1,028,405	1,073,863	(45,458)	(4.2) %	
Total 3401-3402 Health and Welfare Benefits	1,054,250	3,934,844	3,965,444	(30,600)	(0.8) %	The change is due to the plan elections selected by staff and the updated allocation percentages per location.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	6,542	70,157	68,324	1,833	2.7 %	
3502 - Unemployment Insurance Classified	2,924	31,263	30,625	638	2.1 %	
Total 3501-3502 Unemployment Insurance	9,466	101,420	98,949	2,471	2.5 %	
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	24,787	90,761	92,430	(1,669)	(1.8) %	
3602 - Workers' Comp Classified	7,087	23,345	22,405	940	4.2 %	
Total 3601-3602 Workers' Compensation	31,874	114,106	114,835	(729)	(0.6) %	
3901-3922 Other Employee Benefits						
3901 - Other Benefits Cert	199,320	879,428	907,821	(28,393)	(3.1) %	The change is due to the ratio of certificated staff to student enrollment.
3902 - Other Benefits Class	36,714	173,955	175,144	(1,189)	(0.7) %	
3922 - 457b Employer match-Classified	65,694	522,532	611,522	(88,990)	(14.6) %	The change is due to the plan elections selected by staff.
Total 3901-3922 Other Employee Benefits	301,728	1,575,915	1,694,487	(118,572)	(7.0) %	
Total 3000-3999 Employee Benefits	2,971,969	11,269,261	11,642,033	(372,772)	(3.2) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	381,470	1,225,624	483,373	742,251	153.6 %	
Total 4200 Books and Other Reference Materials	381,470	1,225,624	483,373	742,251	153.6 %	The change is due to additional curriculum purchases for Sage Crates.
4300 Materials and Supplies						
4310 - Materials & Supplies	222,625	491,492	454,661	36,831	8.1 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	67,869	170,138	124,782	45,356	36.3 %	The change is due to supplies for the warehouse.
4330 - Meals	7,967	36,190	52,675	(16,485)	(31.3) %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	150	13,090	13,366	(276)	(2.1) %	
4381 - Instructional Funds - Materials	1,470,604	6,065,510	2,520,567	3,544,943	140.6 %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	1,769,215	6,776,420	3,166,051	3,610,369	114.0 %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	414,080	540,681	443,967	96,714	21.8 %	The change is due to additional chromebook purchases to support student growth.
Total 4400 Noncapitalized Equipment	414,080	540,681	443,967	96,714	21.8 %	
Total 4100-4799 Books, Materials, & Supplies	2,564,765	8,542,725	4,093,391	4,449,334	108.7 %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	8,807	139,062	141,988	(2,926)	(2.1) %	
Total 5100 Subagreements for Services	8,807	139,062	141,988	(2,926)	(2.1) %	
5200 Travel and Conferences						
5210 - Mileage Reimbursements	3,812	22,638	21,542	1,096	5.1 %	
5220 - Travel & Lodging	152,069	341,880	196,550	145,330	73.9 %	The change is due to coding alignment and additional professional development for staff.
5225 - Travel & Conferences	0	0	99,061	(99,061)	(100.0) %	The change is due to coding alignment.
Total 5200 Travel and Conferences	155,881	364,518	317,153	47,365	14.9 %	
5300 Dues and Memberships						
5300 - Dues & Memberships	103,314	125,161	127,867	(2,706)	(2.1) %	
Total 5300 Dues and Memberships	103,314	125,161	127,867	(2,706)	(2.1) %	
5400 Insurance						
5400 - Insurance	157,869	154,903	123,434	31,469	25.5 %	
Total 5400 Insurance	157,869	154,903	123,434	31,469	25.5 %	The change is due to updated insurance premiums.
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	71,128	110,264	112,584	(2,320)	(2.1) %	
Total 5500 Operations and Housekeeping Services	71,128	110,264	112,584	(2,320)	(2.1) %	
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	302,335	821,292	587,842	233,450	39.7 %	The change is due to the updated lease agreements.
5612 - Testing Site	7,908	101,355	103,487	(2,132)	(2.1) %	
5620 - Equipment Leases	1,338	4,344	4,435	(91)	(2.1) %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	311,581	926,991	695,764	231,227	33.2 %	

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	58,367	222,928	210,929	11,999	5.7 %	The change is due to the onboarding of a strategic consultant.
5810 - Legal	48,978	217,140	221,709	(4,569)	(2.1) %	
5820 - Audit & CPA	35,152	46,489	47,466	(977)	(2.1) %	
5835 - Field Trips	33,880	95,258	109,743	(14,485)	(13.2) %	The change is due to student field trips.
5840 - Advertising & Recruitment	9,584	68,919	68,400	519	0.8 %	
5850 - Oversight Fees	0	1,580,400	1,541,914	38,486	2.5 %	The change is due to enrollment.
5860 - Service Fees	64,380	352,202	358,192	(5,990)	(1.7) %	
5863 - Professional Development	180,732	1,036,017	794,209	241,808	30.4 %	The change is due to investment in staff professional development.
5870 - Livescan Fingerprinting	784	4,158	5,173	(1,015)	(19.6) %	The change is due to the number of livescan reimbursements.
5877 - Lending Library	3,125	849,628	848,587	1,041	0.1 %	
5878 - Student Assessment	28,379	29,588	31,448	(1,860)	(5.9) %	
5880 - Instructional Vendors & Consultants	59,371	134,070	84,069	50,001	59.5 %	The change is due to offering student certifications in CPR, First Aid, and other professional courses.
5881 - Instructional Funds - Services	920,728	2,599,503	5,881,325	(3,281,822)	(55.8) %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	9,039	32,340	33,020	(680)	(2.1) %	
5887 - Student Service Technology	458,817	677,286	613,756	63,530	10.4 %	The change is due to additional IT-related licenses and annual subscriptions based on student growth.
Total 5800 Professional/Consulting Services and Operating Expend.	1,911,316	7,945,926	10,849,940	(2,904,014)	(26.8) %	
5900 Communications						
5930 - Postage	75,112	109,648	112,112	(2,464)	(2.2) %	
5940 - Technology Services	565,720	1,446,480	1,484,025	(37,545)	(2.5) %	The change is due the evaluation software project.
Total 5900 Communications	640,832	1,556,128	1,596,137	(40,009)	(2.5) %	
Total 5100-5999 Services & Other Operating Expenditures	3,360,728	11,322,953	13,964,867	(2,641,914)	(18.9) %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	76,230	131,028	(54,798)	(41.8) %	The change is due to depreciation expense driven by assets projected capitalization timelines.
Total Capital Expenditures	0	76,230	131,028	(54,798)	(41.8) %	
Total 6100-6999 Capital Outlay	0	76,230	131,028	(54,798)	(41.8) %	
Total Expenditures	17,835,539	62,271,841	61,801,897	469,944	0.8 %	
Operating Income/(Loss)	(6,624,403)	957,048	328,262	628,786	191.6 %	
Net Assets						
9791 - Beginning Fund Balance	18,261,710	18,261,712	18,028,338	233,374	1.3 %	
Total Net Assets	18,261,710	18,261,712	18,028,338	233,374	1.3 %	
Change In Net Assets	(6,624,403)	957,048	328,262	628,786	191.6 %	
Total Net Assets	11,637,307	19,218,760	18,356,600	862,160	4.7 %	

Net revenue as a % of expense	1.5 %	0.5 %
Fund balance as a % of expense	30.9 %	29.7 %
Days of Potential Cash	113	108

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Summary

Sage Oak Charter School

Enrollment	4,182	4,541	4,926
ADA	4,158	4,505	4,887
COLA	2.30 %	1.26 %	3.42 %

	2025-26 FIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	52,679,012	58,185,930	65,605,054
Total Federal Revenue	1,358,646	1,416,619	1,471,958
Total Other State Revenue	8,677,603	7,727,819	7,765,048
Total Local Revenue	513,628	513,628	513,628
Total Revenue	63,228,889	67,843,996	75,355,688
Expenditures			
Total 1000-1999 Certificated Salaries	24,649,510	26,457,037	30,446,992
Total 2000-2999 Classified Salaries	6,411,162	6,837,410	8,284,792
Total 3000-3999 Employee Benefits	11,269,261	11,869,749	13,721,579
Total 4100-4799 Books, Materials, & Supplies	8,542,725	9,015,120	9,760,753
Total 5100-5999 Services & Other Operating Expenditures	11,322,953	9,535,643	10,184,372
Total 6100-6999 Capital Outlay	76,230	145,466	150,854
Total Expenditures	62,271,841	63,860,425	72,549,342
Operating Income/(Loss)	957,048	3,983,571	2,806,346
Net Assets			
9791 - Beginning Fund Balance	18,261,712	19,218,760	23,202,331
Total Net Assets	18,261,712	19,218,760	23,202,331
Change In Net Assets	957,048	3,983,571	2,806,346
Total Net Assets	19,218,760	23,202,331	26,008,677

Net revenue as a % of expense	1.5 %	6.2 %	3.9 %
Fund balance as a % of expense	30.9 %	36.3 %	35.8 %
Days of Potential Cash	113	133	131

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School

	2025-26 FIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	51,119,049	56,556,525	63,899,277
8012 - EPA Entitlement	831,506	900,948	977,320
8096 - In-Lieu-Of Property Taxes	728,457	728,457	728,457
Total LCFF Revenues	52,679,012	58,185,930	65,605,054
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	604,794	662,767	718,106
8182 - SpEd - Discretionary Grants	42,125	42,125	42,125
8290 - Other Federal Revenue	711,727	711,727	711,727
Total Federal Revenue	1,358,646	1,416,619	1,471,958
Other State Revenue			
8311 - AB602 State SpEd Revenue	3,814,654	4,185,244	4,695,352
8550 - Mandated Cost Reimbursements	103,745	116,536	130,582
8560 - Lottery- Unrestricted	825,051	893,940	969,731
8561 - Lottery- Prop 20 - Restricted	356,075	385,806	418,516
8590 - Other State Revenue	3,578,078	2,146,293	1,550,867
Total Other State Revenue	8,677,603	7,727,819	7,765,048
Local Revenue			
8660 - Interest Income	513,628	513,628	513,628
Total Local Revenue	513,628	513,628	513,628
Total Revenue	63,228,889	67,843,996	75,355,688
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	16,270,342	17,532,999	20,541,310
1200 Certificated Pupil Support	5,278,879	5,640,944	6,261,448
1300 Certificated Supervisors and Administrators Salaries	3,100,289	3,283,094	3,644,234
Total 1000-1999 Certificated Salaries	24,649,510	26,457,037	30,446,992
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	937,951	1,006,019	1,811,948
2300 Classified Supervisors and Admin Salaries	2,844,576	3,084,753	3,424,076
2400 Clerical, Technical and Office Salaries	2,628,635	2,746,638	3,048,768
Total 2000-2999 Classified Salaries	6,411,162	6,837,410	8,284,792
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	4,676,359	5,053,294	6,108,795
Total 3101-3102 STRS	4,676,359	5,053,294	6,108,795

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School

	2025-26 FIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	367,606	394,078	474,711
3314 - Medicare - Classified	94,557	100,880	122,914
3355 - OASDI - Certificated	182	157	182,471
3356 - OASDI - Classified	404,272	431,415	525,637
Total 3301-3302 OASDI/Medicare/Alternative	866,617	926,530	1,305,733
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	2,906,439	2,979,101	3,130,818
3402 - Health Care Classified	1,028,405	1,057,929	1,174,302
Total 3401-3402 Health and Welfare Benefits	3,934,844	4,037,030	4,305,120
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	70,157	71,636	75,173
3502 - Unemployment Insurance Classified	31,263	33,212	36,866
Total 3501-3502 Unemployment Insurance	101,420	104,848	112,039
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	90,761	95,122	109,439
3602 - Workers' Comp Classified	23,345	24,351	28,350
Total 3601-3602 Workers' Compensation	114,106	119,473	137,789
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	879,428	902,217	945,846
3902 - Other Benefits Class	173,955	179,482	199,225
3922 - 457b Employer match-Classified	522,532	546,875	607,032
Total 3901-3922 Other Employee Benefits	1,575,915	1,628,574	1,752,103
Total 3000-3999 Employee Benefits	11,269,261	11,869,749	13,721,579
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	1,225,624	1,250,160	1,284,608
Total 4200 Books and Other Reference Materials	1,225,624	1,250,160	1,284,608
4300 Materials and Supplies			
4310 - Materials & Supplies	491,492	475,881	488,752
4320 - Office Supplies	170,138	177,407	182,262
4330 - Meals & Events	36,190	37,175	38,253
4350 - Other Supplies - Materials & Supplies	13,090	13,469	13,854
4381 - Instructional Funds - Materials	6,065,510	6,580,836	7,259,500
Total 4300 Materials and Supplies	6,776,420	7,284,768	7,982,621
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	540,681	480,192	493,524
Total 4400 Noncapitalized Equipment	540,681	480,192	493,524
Total 4100-4799 Books, Materials, & Supplies	8,542,725	9,015,120	9,760,753

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School

	2025-26 FIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	139,062	142,772	146,697
Total 5100 Subagreements for Services	139,062	142,772	146,697
5200 Travel and Conferences			
5210 - Mileage Reimbursements	22,638	23,244	23,859
5220 - Travel & Lodging	341,880	350,965	360,663
Total 5200 Travel and Conferences	364,518	374,209	384,522
5300 Dues and Memberships			
5300 - Dues & Memberships	125,162	128,610	131,920
Total 5300 Dues and Memberships	125,162	128,610	131,920
5400 Insurance			
5400 - Insurance	154,903	124,069	127,456
Total 5400 Insurance	154,903	124,069	127,456
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	110,264	134,498	138,231
Total 5500 Operations and Housekeeping Services	110,264	134,498	138,231
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	821,291	843,087	866,330
5612 - Testing Site	101,355	104,058	106,906
5620 - Equipment Leases	4,344	4,464	4,618
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	926,990	951,609	977,854
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	222,928	215,428	220,200
5810 - Legal	217,140	222,894	229,051
5820 - Audit & CPA	46,489	47,719	49,027
5835 - Field Trips	95,258	80,045	82,277
5840 - Advertising & Recruitment	68,919	70,732	72,656
5850 - Oversight Fees	1,580,400	1,745,578	1,968,152
5860 - Service Fees	352,202	361,587	371,592
5863 - Professional Development	1,036,017	261,993	269,150
5870 - Livescan Fingerprinting	4,158	4,310	4,387
5877 - Lending Library	849,628	6,696	6,850
5878 - Student Assessment	29,588	30,402	31,248
5880 - Instructional Vendors & Consultants	134,070	2,386	2,463
5881 - Instructional Funds - Services	2,599,503	2,820,358	3,111,215
5883 - Outside Consultant and Services	32,340	33,172	34,096
5887 - Student Service Technology	677,286	729,565	749,727
Total 5800 Professional/Consulting Services and Operating Expend.	7,945,926	6,632,865	7,202,091

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School

	2025-26 FIB	2026-27	2027-28
5900 Communications			
5930 - Postage	109,648	112,601	115,757
5940 - Technology Services	1,446,480	934,410	959,844
Total 5900 Communications	1,556,128	1,047,011	1,075,601
Total 5100-5999 Services & Other Operating Expenditures	11,322,953	9,535,643	10,184,372
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	76,230	145,466	150,854
Total Capital Expenditures	76,230	145,466	150,854
Total 6100-6999 Capital Outlay	76,230	145,466	150,854
Total Expenditures	62,271,841	63,860,425	72,549,342
Operating Income/(Loss)	957,048	3,983,571	2,806,346
Net Assets			
9791 - Beginning Fund Balance	18,261,712	19,218,760	23,202,331
Total Net Assets	18,261,712	19,218,760	23,202,331
Change In Net Assets	957,048	3,983,571	2,806,346
Total Net Assets	19,218,760	23,202,331	26,008,677

Net revenue as a % of expense	1.5 %	6.2 %	3.9 %
Fund balance as a % of expense	30.9 %	36.3 %	35.8 %
Days of Potential Cash	113	133	131

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July
Cash Flow Statement 2025-26
Sage Oak Charter School

	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			
	2025-26 FIB	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	18,817,956	18,817,956	19,281,000	17,264,246	15,062,050	14,989,136	14,783,397	15,201,714	16,273,364	15,985,056	17,628,363	17,653,081	20,911,637			
Net Cash for Period																
REVENUES	63,228,889	2,429,555	3,095,141	5,535,843	5,172,577	5,215,124	5,746,335	5,950,480	5,290,367	6,452,796	5,569,485	5,654,834	1,391,612	57,504,149	5,724,740	0
EXPENDITURES	62,271,841	3,336,198	4,217,725	5,072,885	5,208,732	5,136,986	5,435,100	4,942,205	5,425,063	5,157,977	5,166,973	5,181,230	6,334,137	60,615,211	1,656,630	0
Net Cash for Period	957,048	(906,643)	(1,122,584)	462,958	(36,155)	78,138	311,235	1,008,275	(134,696)	1,294,819	402,512	473,604	(4,942,525)	(3,111,062)	4,068,110	0
Accounts Receivable	5,657,984	(2,801,053)	(11,602)	2,463,858	36,683	887,536	95,054	357,585	552,740	15,842	570,891	445,849	(2,680,139)	(66,756)	5,724,740	0
Other Assets	270,557	58,969	69,284	12,184	3,638								126,482	270,557		0
Accounts Payable	2,322,024	(1,811,582)	(510,442)	92,214	206,639	107,400	215,606	383,721	298,503	228,842	292,930	940,454	221,109	665,394	1,656,630	0
Deferred Revenue/Prepaid Expenses	3,050,273	439,185	(326,046)	(281,326)	(203,077)	496,259	(13,470)	37,239	100,625	135,488	(99,833)	2,290,347	474,882	3,050,273		0
Cash at End of Period	19,218,760	19,281,000	17,264,246	15,062,050	14,989,136	14,783,397	15,201,714	16,273,364	15,985,056	17,628,363	17,653,081	20,911,637	19,218,760			
Days Cash on Hand	113	113	101	88	88	87	89	95	94	103	103	123	113			

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SAGE OAK
CHARTER SCHOOLS

2025-26 FIB vs July
Cash Flow Statement 2026-27
Sage Oak Charter School

	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			
	2026-27 July	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	19,218,760	19,218,760	19,667,782	16,788,871	12,256,354	21,317,895	21,924,416	23,225,198	24,133,532	23,828,067	24,255,235	24,241,400	23,349,222			
Net Cash for Period																
REVENUES	67,843,996	3,792,479	3,697,498	6,377,336	6,845,459	5,766,740	6,004,194	5,766,740	5,766,740	6,567,299	5,671,758	5,671,758	679,262	62,607,262	5,236,734	0
EXPENDITURES	63,860,425	1,982,562	5,241,202	6,282,367	5,683,678	5,179,069	4,960,757	4,792,507	5,938,725	5,938,725	5,938,725	5,938,725	4,237,805	62,114,847	1,745,578	0
Net Cash for Period	3,983,571	1,809,917	(1,543,704)	94,969	1,161,782	587,671	1,043,436	974,233	(171,985)	628,574	(266,967)	(266,967)	(3,558,543)	492,415	3,491,156	0
Accounts Receivable	5,724,740	(935,776)	2,198,873	(3,563,038)	54,958	282,802	480,878	96,176	361,804	466,566	16,029	577,626	451,110	488,006	5,236,734	0
Accounts Payable	1,656,630	(1,640,892)	619,580	1,835	110,994	11,596	(26,175)	51,024	170,964	110,166	60,467	106,190	335,303	(88,947)	1,745,577	0
Deferred Revenue/Prepaid Expenses	4,068,110	(655,779)	244,087	(8,192,360)	7,843,723	290,056	764,398	(20,747)	57,360	154,995	208,694	(153,775)	3,527,458	4,068,110		0
Cash at End of Period	23,202,331	19,667,782	16,788,871	12,256,354	21,317,895	21,924,416	23,225,198	24,133,532	23,828,067	24,255,235	24,241,400	23,349,222	23,202,331			
Days of Potential Cash	133	112	96	70	122	125	133	138	136	139	139	133	133			

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SAGE OAK
CHARTER SCHOOLS

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

Charter School Name: Sage Oak Charter School
CDS #: 36677360136069
Charter Approving Entity: Helendale Elementary School Disctrict
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)

[X] **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
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	51,119,049.00		51,119,049.00
Education Protection Account State Aid - Current Year	8012	831,506.00		831,506.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	728,457.00		728,457.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		52,679,012.00	0.00	52,679,012.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		711,727.00	711,727.00
Special Education - Federal	8181, 8182		646,919.00	646,919.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	1,358,646.00	1,358,646.00
3. Other State Revenues				
Special Education - State	StateRevSE		3,814,654.00	3,814,654.00
All Other State Revenues	StateRevAO	928,796.00	3,934,153.00	4,862,949.00
Total, Other State Revenues		928,796.00	7,748,807.00	8,677,603.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	513,628.00		513,628.00
Total, Local Revenues		513,628.00	0.00	513,628.00
5. TOTAL REVENUES		54,121,436.00	9,107,453.00	63,228,889.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	14,491,926.00	1,778,416.00	16,270,342.00
Certificated Pupil Support Salaries	1200	2,307,888.00	2,970,991.00	5,278,879.00
Certificated Supervisors' and Administrators' Salaries	1300	2,806,338.00	293,951.00	3,100,289.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		19,606,152.00	5,043,358.00	24,649,510.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	284,751.00	653,200.00	937,951.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	2,698,815.00	145,761.00	2,844,576.00
Clerical, Technical and Office Salaries	2400	2,521,073.00	107,562.00	2,628,635.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		5,504,639.00	906,523.00	6,411,162.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	3,713,191.00	963,168.00	4,676,359.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	719,881.00	146,736.00	866,617.00
Health and Welfare Benefits	3401-3402	3,071,962.00	862,882.00	3,934,844.00
Unemployment Insurance	3501-3502	76,204.00	25,216.00	101,420.00
Workers' Compensation Insurance	3601-3602	92,169.00	21,937.00	114,106.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	1,280,704.00	295,211.00	1,575,915.00
Total, Employee Benefits		8,954,111.00	2,315,150.00	11,269,261.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	1,217,475.00	8,148.00	1,225,623.00
Materials and Supplies	4300	6,432,769.00	343,652.00	6,776,421.00
Noncapitalized Equipment	4400	540,682.00	0.00	540,682.00
Food	4700			0.00
Total, Books and Supplies		8,190,926.00	351,800.00	8,542,726.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	139,062.00	139,062.00
Travel and Conferences	5200	364,518.00		364,518.00
Dues and Memberships	5300	125,161.00		125,161.00
Insurance	5400	154,903.00		154,903.00
Operations and Housekeeping Services	5500	110,264.00		110,264.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	826,713.00	100,277.00	926,990.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	6,043,633.00	1,902,293.00	7,945,926.00
Communications	5900	1,377,150.00	178,978.00	1,556,128.00
Total, Services and Other Operating Expenditures		9,002,342.00	2,320,610.00	11,322,952.00
6. Capital Outlay				
(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	76,230.00		76,230.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		76,230.00	0.00	76,230.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		51,334,400.00	10,937,441.00	62,271,841.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,787,036.00	(1,829,988.00)	957,048.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,829,988.00)	1,829,988.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,829,988.00)	1,829,988.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		957,048.00	0.00	957,048.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	18,261,712.00		18,261,712.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		18,261,712.00	0.00	18,261,712.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		19,218,760.00	0.00	19,218,760.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	270,557.00	0.00	270,557.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	18,948,203.00	0.00	18,948,203.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	16,450,501.00	2,768,259.00	19,218,760.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	4,843,011.00	814,973.00	5,657,984.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	63,132.00	10,624.00	73,756.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	270,557.00		270,557.00
10. TOTAL ASSETS		21,627,201.00	3,593,856.00	25,221,057.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	2,408,441.00	543,583.00	2,952,024.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		3,050,273.00	3,050,273.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		2,408,441.00	3,593,856.00	6,002,297.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		19,218,760.00	0.00	19,218,760.00

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

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

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.	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

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

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

Powered by BoardOnTrack

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

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

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.	
b.	
c.	
d.	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2020-21 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 2023-24.

a. Total Expenditures (B8)	62,271,841.00
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]	1,358,646.00
c. Subtotal of State & Local Expenditures [a minus b]	60,913,195.00
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]	76,230.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	$ 60,836,965.00

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SAGE OAK
CHARTER SCHOOLS

Sage Oak Charter School - Keppel
First Interim Budget
2025-26



Summary Analysis

Sage Oak Charter School - Keppel

Summary of Results

The 2025-26 First Interim Budget (FIB) projects a net revenue of $0.5M. Net revenue changed by $0.5M from the 2025-26 July Budget of $0.03M. 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 $3.5M, which is 43.6% 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 November 2025, with $2.1M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 23.3% change in revenue from the 2025-26 July Budget to the 2025-26 FIB is due to Local Control Funding Formula (LCFF), federal, and state revenues. Student average daily attendance (ADA) changed from 462 during the 2025-26 July Budget to 557 in the 2025-26 FIB.

Changes to Expenditures

Sage Oak-Keppel has an overall change of 16.8% in expenditures from the 2025-26 July Budget to the 2025-26 FIB. The change can be attributable to staffing, material, and service costs associated to shifts in student enrollment.

SAGE OAK
CHARTER SCHOOLS

Enrollment and ADA Assumptions

Sage Oak Charter School - Keppel

2025-26

	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	279	277	
4-6	140	139	
7-8	66	66	
9-12	75	75	
Total	560	557	288
Growth	16.7%	99.4%	51.4%

2026-27

	Enrollment	ADA	UPP
TK-3	303	301	
4-6	152	151	
7-8	72	71	
9-12	81	80	
Total	608	603	335
Growth	8.6%	99.2%	55.0%

2027-28

	Enrollment	ADA	UPP
TK-3	329	326	
4-6	165	164	
7-8	78	77	
9-12	88	87	
Total	660	655	374
Growth	8.7%	99.2%	56.6%

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Summary

Sage Oak Charter School - Keppel

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change
Revenue					
Total LCFF Revenues	1,103,255	7,207,202	5,804,395	1,402,807	24.2 %
Total Federal Revenue	50,198	169,415	147,494	21,921	14.9 %
Total Other State Revenue	231,277	1,073,994	961,598	112,396	11.7 %
Total Local Revenue	(6,052)	73,927	0	73,927	0.0 %
Total Revenue	1,378,678	8,524,538	6,913,487	1,611,051	23.3 %
Expenditures					
Total 1000-1999 Certificated Salaries	857,872	3,204,573	2,847,926	356,647	12.5 %
Total 2000-2999 Classified Salaries	237,403	854,620	731,386	123,234	16.8 %
Total 3000-3999 Employee Benefits	366,466	1,506,101	1,339,244	166,857	12.5 %
Total 4100-4799 Books, Materials, & Supplies	369,349	1,150,350	478,551	671,799	140.4 %
Total 5100-5999 Services & Other Operating Expenditures	452,401	1,306,857	1,467,214	(160,357)	(10.9) %
Total 6100-6999 Capital Outlay	0	10,266	15,333	(5,067)	(33.0) %
Total Expenditures	2,283,491	8,032,767	6,879,654	1,153,113	16.8 %
Operating Income/(Loss)	(904,813)	491,771	33,833	457,938	1,353.5 %
Net Assets					
9791 - Beginning Fund Balance	3,012,720	3,012,719	2,762,398	250,321	9.1 %
Total Net Assets	3,012,720	3,012,719	2,762,398	250,321	9.1 %
Change In Net Assets	(904,813)	491,771	33,833	457,938	1,353.5 %
Total Net Assets	2,107,907	3,504,490	2,796,231	708,259	25.3 %

Net revenue as a % of expense	6.1 %	0.5 %
Fund balance as a % of expense	43.6 %	40.6 %
Days of Potential Cash	159	148

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	881,327	6,308,295	4,897,194	1,411,101	28.8 %	
8012 - EPA Entitlement	21,978	111,365	92,442	18,923	20.5 %	
8019 - Prior Year Unrestricted Revenue	(4,811)	(4,811)	0	(4,811)	0.0 %	
8096 - In-Lieu-Of Property Taxes	204,761	792,353	814,759	(22,406)	(2.8) %	
Total LCFF Revenues	1,103,255	7,207,202	5,804,395	1,402,807	24.2 %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	16,350	69,199	68,280	919	1.3 %	
8182 - SpEd - Discretionary Grants	3,304	4,688	5,441	(753)	(13.8) %	
8290 - Other Federal Revenue	30,544	95,528	73,773	21,755	29.5 %	
Total Federal Revenue	50,198	169,415	147,494	21,921	14.9 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	70,463	510,904	424,091	86,813	20.5 %	
8550 - Mandated Cost Reimbursements	0	11,307	11,054	253	2.3 %	
8560 - Lottery- Unrestricted	0	110,501	92,207	18,294	19.8 %	
8561 - Lottery- Prop 20 - Restricted	0	47,690	39,586	8,104	20.5 %	
8590 - Other State Revenue	160,814	393,592	394,660	(1,068)	(0.3) %	
Total Other State Revenue	231,277	1,073,994	961,598	112,396	11.7 %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	0	73,927	0	73,927	100.0 %	The change is due to the allocation of interest per location.
8699 - Other Revenue	(6,052)	0	0	0	0.0 %	
Total Local Revenue	(6,052)	73,927	0	73,927	100.0 %	
Total Revenue	1,378,678	8,524,538	6,913,487	1,611,051	23.3 %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	564,561	2,079,397	1,770,759	308,638	17.4 %	
1200 Certificated Pupil Support	173,398	707,643	692,563	15,080	2.2 %	
1300 Certificated Supervisors and Administrators Salaries	119,913	417,533	384,604	32,929	8.6 %	
Total 1000-1999 Certificated Salaries	857,872	3,204,573	2,847,926	356,647	12.5 %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	27,819	117,514	113,795	3,719	3.3 %	
2300 Classified Supervisors and Admin Salaries	95,919	383,094	317,519	65,575	20.7 %	
2400 Clerical, Technical and Office Salaries	113,665	354,012	300,072	53,940	18.0 %	
Total 2000-2999 Classified Salaries	237,403	854,620	731,386	123,234	16.8 %	The change is due to the proration of unfilled positions, the addition of new classified positions, and the adjustments from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	158,761	607,856	542,047	65,809	12.1 %	
Total 3101-3102 STRS	158,761	607,856	542,047	65,809	12.1 %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	12,167	47,861	42,487	5,374	12.6 %	
3314 - Medicare - Classified	3,286	12,602	10,801	1,801	16.7 %	
3355 - OASDI - Certificated	704	19	675	(656)	(97.2) %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	13,782	53,887	46,180	7,707	16.7 %	
Total 3301-3302 OASDI/Medicare/Alternative	29,939	114,369	100,143	14,226	14.2 %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	100,649	407,886	356,512	51,374	14.4 %	
3402 - Health Care Classified	34,702	135,314	124,016	11,298	9.1 %	
Total 3401-3402 Health and Welfare Benefits	135,351	543,200	480,528	62,672	13.0 %	The change is due to the plan elections selected by staff and the updated allocation percentages per location.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	760	9,385	7,627	1,758	23.0 %	
3502 - Unemployment Insurance Classified	298	4,019	3,501	518	14.8 %	
Total 3501-3502 Unemployment Insurance	1,058	13,404	11,128	2,276	20.5 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	2,998	11,816	10,250	1,566	15.3 %	
3602 - Workers' Comp Classified	792	3,112	2,608	504	19.3 %	
Total 3601-3602 Workers' Compensation	3,790	14,928	12,858	2,070	16.1 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3901-3922 Other Employee Benefits						
3901 - Other Benefits Cert	26,559	119,506	101,026	18,480	18.3 %	The change is due to the ratio of certificated staff to student enrollment.
3902 - Other Benefits Class	4,298	23,050	20,324	2,726	13.4 %	The change is due to the updated allocation percentages per location.
3922 - 457b Employer match-Classified	6,710	69,788	71,190	(1,402)	(2.0) %	
Total 3901-3922 Other Employee Benefits	37,567	212,344	192,540	19,804	10.3 %	
Total 3000-3999 Employee Benefits	366,466	1,506,101	1,339,244	166,857	12.5 %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	43,840	164,917	56,112	108,805	193.9 %	
Total 4200 Books and Other Reference Materials	43,840	164,917	56,112	108,805	193.9 %	The change is due to additional curriculum purchases for Sage Crates.
4300 Materials and Supplies						
4310 - Materials & Supplies	26,069	66,192	53,204	12,988	24.4 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	7,543	22,913	14,602	8,311	56.9 %	The change is due to supplies for the warehouse.
4330 - Events	920	4,874	6,164	(1,290)	(20.9) %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	18	1,763	1,564	199	12.7 %	
4381 - Instructional Funds - Materials	246,687	816,874	294,953	521,921	177.0 %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	281,237	912,616	370,487	542,129	146.3 %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	44,272	72,817	51,952	20,865	40.2 %	The change is due to additional chromebook purchases to support student growth.
Total 4400 Noncapitalized Equipment	44,272	72,817	51,952	20,865	40.2 %	
Total 4100-4799 Books, Materials, & Supplies	369,349	1,150,350	478,551	671,799	140.4 %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	1,860	18,728	16,616	2,112	12.7 %	
Total 5100 Subagreements for Services	1,860	18,728	16,616	2,112	12.7 %	The change is due to updated allocation percentages per location.
5200 Travel and Conferences						
5210 - Mileage Reimbursements	265	3,049	2,521	528	20.9 %	
5220 - Travel & Lodging	17,613	46,043	23,000	23,043	100.2 %	The change is due to coding alignment and additional professional development for staff.
5225 - Travel & Conferences	0	0	11,592	(11,592)	(100.0) %	The change is due to coding alignment.
Total 5200 Travel and Conferences	17,878	49,092	37,113	11,979	32.3 %	
5300 Dues and Memberships						
5300 - Dues & Memberships	13,201	16,856	14,962	1,894	12.7 %	
Total 5300 Dues and Memberships	13,201	16,856	14,962	1,894	12.7 %	The change is due to updated allocation percentages per location.
5400 Insurance						
5400 - Insurance	18,720	20,861	14,444	6,417	44.4 %	
Total 5400 Insurance	18,720	20,861	14,444	6,417	44.4 %	The change is due to updated insurance premiums.
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	8,288	14,850	13,175	1,675	12.7 %	
Total 5500 Operations and Housekeeping Services	8,288	14,850	13,175	1,675	12.7 %	The change is due to updated allocation percentages per location.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	30,653	110,608	68,788	41,820	60.8 %	The change is due to the updated lease agreements.
5612 - Testing Site	984	13,650	12,110	1,540	12.7 %	
5620 - Equipment Leases	156	585	519	66	12.7 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	31,793	124,843	81,417	43,426	53.3 %	The change is due to updated allocation percentages per location.
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	6,490	29,493	24,369	5,124	21.0 %	The change is due to the onboarding of a strategic consultant.
5810 - Legal	2,373	29,243	25,944	3,299	12.7 %	The change is due to updated allocation percentages per location.
5820 - Audit & CPA	4,114	6,261	5,555	706	12.7 %	
5835 - Field Trips	6,096	12,082	12,423	(341)	(2.7) %	
5840 - Advertising & Recruitment	1,109	9,282	8,004	1,278	16.0 %	
5850 - Oversight Fees	0	72,100	58,047	14,053	24.2 %	The change is due to enrollment.
5860 - Service Fees	15,463	47,433	41,915	5,518	13.2 %	The change is due to updated allocation percentages per location.
5863 - Professional Development	58,221	113,613	79,029	34,584	43.8 %	The change is due to investment in staff professional development.
5870 - Livescan Fingerprinting	88	560	605	(45)	(7.4) %	
5877 - Lending Library	357	77,957	77,719	238	0.3 %	
5878 - Student Assessment	3,321	3,985	3,680	305	8.3 %	
5880 - Instructional Vendors & Consultants	0	14,522	7,746	6,776	87.5 %	The change is due to offering student certifications in CPR, First Aid, and other professional courses.
5881 - Instructional Funds - Services	108,203	350,088	688,225	(338,137)	(49.1) %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	1,058	4,356	3,864	492	12.7 %	
5887 - Student Service Technology	53,647	88,821	70,864	17,957	25.3 %	The change is due to additional IT-related licenses and annual subscriptions based on student growth.
Total 5800 Professional/Consulting Services and Operating Expend.	260,540	859,796	1,107,989	(248,193)	(22.4) %	
5900 Communications						
5930 - Postage	8,666	14,767	13,119	1,648	12.6 %	
5940 - Technology Services	91,455	187,064	168,379	18,685	11.1 %	The change is due to updated allocation percentages per location.
Total 5900 Communications	100,121	201,831	181,498	20,333	11.2 %	
Total 5100-5999 Services & Other Operating Expenditures	452,401	1,306,857	1,467,214	(160,357)	(10.9) %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	10,266	15,333	(5,067)	(33.0) %	The change is due to depreciation expense driven by assets projected capitalization timelines.
Total Capital Expenditures	0	10,266	15,333	(5,067)	(33.0) %	
Total 6100-6999 Capital Outlay	0	10,266	15,333	(5,067)	(33.0) %	
Total Expenditures	2,283,491	8,032,767	6,879,654	1,153,113	16.8 %	
Operating Income/(Loss)	(904,813)	491,771	33,833	457,938	1,353.5 %	
Net Assets						
9791 - Beginning Fund Balance	3,012,720	3,012,719	2,762,398	250,321	9.1 %	
Total Net Assets	3,012,720	3,012,719	2,762,398	250,321	9.1 %	
Change In Net Assets	(904,813)	491,771	33,833	457,938	1,353.5 %	
Total Net Assets	2,107,907	3,504,490	2,796,231	708,259	25.3 %	

Net revenue as a % of expense	6.1 %	0.5 %
Fund balance as a % of expense	43.6 %	40.6 %
Days of Potential Cash	159	148

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Summary

Sage Oak Charter School - Keppel

Enrollment	560	608	660
ADA	557	603	655
COLA	2.30 %	1.26 %	3.42 %

	2025-26 FIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	7,207,202	7,956,708	9,035,347
Total Federal Revenue	169,415	188,982	196,364
Total Other State Revenue	1,073,994	978,710	1,018,590
Total Local Revenue	73,927	73,927	73,927
Total Revenue	8,524,538	9,198,327	10,324,228
Expenditures			
Total 1000-1999 Certificated Salaries	3,204,573	3,700,563	3,911,797
Total 2000-2999 Classified Salaries	854,620	986,309	1,104,284
Total 3000-3999 Employee Benefits	1,506,101	1,675,813	2,316,100
Total 4100-4799 Books, Materials, & Supplies	1,150,350	1,207,043	1,307,774
Total 5100-5999 Services & Other Operating Expenditures	1,306,857	1,122,587	1,190,719
Total 6100-6999 Capital Outlay	10,266	19,477	20,198
Total Expenditures	8,032,767	8,711,792	9,850,871
Operating Income/(Loss)	491,771	486,535	473,357
Net Assets			
9791 - Beginning Fund Balance	3,012,719	3,504,490	3,991,025
Total Net Assets	3,012,719	3,504,490	3,991,025
Change In Net Assets	491,771	486,535	473,357
Total Net Assets	3,504,490	3,991,025	4,464,382

Net revenue as a % of expense	6.1 %	5.6 %	4.8 %
Fund balance as a % of expense	43.6 %	45.8 %	45.3 %
Days of Potential Cash	159	167	165

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 FIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	6,308,295	7,048,540	8,116,862
8012 - EPA Entitlement	111,365	120,626	130,943
8019 - Prior Year Unrestricted Revenue	(4,811)	0	0
8096 - In-Lieu-Of Property Taxes	792,353	787,542	787,542
Total LCFF Revenues	7,207,202	7,956,708	9,035,347
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	69,199	88,766	96,148
8182 - SpEd - Discretionary Grants	4,688	4,688	4,688
8290 - Other Federal Revenue	95,528	95,528	95,528
Total Federal Revenue	169,415	188,982	196,364
Other State Revenue			
8311 - AB602 State SpEd Revenue	510,904	560,367	629,097
8550 - Mandated Cost Reimbursements	11,307	14,664	16,411
8560 - Lottery- Unrestricted	110,501	119,691	129,927
8561 - Lottery- Prop 20 - Restricted	47,690	51,656	56,074
8590 - Other State Revenue	393,592	232,332	187,081
Total Other State Revenue	1,073,994	978,710	1,018,590
Local Revenue			
8660 - Interest Income	73,927	73,927	73,927
Total Local Revenue	73,927	73,927	73,927
Total Revenue	8,524,538	9,198,327	10,324,228
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	2,079,397	2,502,292	2,581,716
1200 Certificated Pupil Support	707,643	756,119	839,292
1300 Certificated Supervisors and Administrators Salaries	417,533	442,152	490,789
Total 1000-1999 Certificated Salaries	3,204,573	3,700,563	3,911,797
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	117,514	200,965	232,553
2300 Classified Supervisors and Admin Salaries	383,094	415,440	461,138
2400 Clerical, Technical and Office Salaries	354,012	369,904	410,593
Total 2000-2999 Classified Salaries	854,620	986,309	1,104,284
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	607,856	718,407	1,283,600
Total 3101-3102 STRS	607,856	718,407	1,283,600

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 FIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	47,861	55,969	62,022
3314 - Medicare - Classified	12,602	14,623	16,382
3355 - OASDI - Certificated	19	19,757	24,440
3356 - OASDI - Classified	53,887	60,692	68,012
Total 3301-3302 OASDI/Medicare/Alternative	114,369	151,041	170,856
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	407,886	418,151	438,970
3402 - Health Care Classified	135,314	139,205	154,518
Total 3401-3402 Health and Welfare Benefits	543,200	557,356	593,488
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	9,385	9,591	10,066
3502 - Unemployment Insurance Classified	4,019	4,261	4,730
Total 3501-3502 Unemployment Insurance	13,404	13,852	14,796
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	11,816	12,952	14,281
3602 - Workers' Comp Classified	3,112	3,386	3,777
Total 3601-3602 Workers' Compensation	14,928	16,338	18,058
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	119,506	122,614	128,515
3902 - Other Benefits Class	23,050	23,757	26,370
3922 - 457b Employer match-Classified	69,788	72,448	80,417
Total 3901-3922 Other Employee Benefits	212,344	218,819	235,302
Total 3000-3999 Employee Benefits	1,506,101	1,675,813	2,316,100
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	164,917	167,385	172,116
Total 4200 Books and Other Reference Materials	164,917	167,385	172,116
4300 Materials and Supplies			
4310 - Materials & Supplies	66,192	63,716	65,484
4320 - Office Supplies	22,913	23,753	24,420
4330 - Meals & Events	4,874	4,977	5,125
4350 - Other Supplies - Materials & Supplies	1,763	1,803	1,856
4381 - Instructional Funds - Materials	816,874	881,116	972,649
Total 4300 Materials and Supplies	912,616	975,365	1,069,534
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	72,817	64,293	66,124
Total 4400 Noncapitalized Equipment	72,817	64,293	66,124
Total 4100-4799 Books, Materials, & Supplies	1,150,350	1,207,043	1,307,774

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 FIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	18,728	19,116	19,641
Total 5100 Subagreements for Services	18,728	19,116	19,641
5200 Travel and Conferences			
5210 - Mileage Reimbursements	3,049	3,112	3,195
5220 - Travel & Lodging	46,043	46,991	48,290
Total 5200 Travel and Conferences	49,092	50,103	51,485
5300 Dues and Memberships			
5300 - Dues & Memberships	16,856	17,220	17,663
Total 5300 Dues and Memberships	16,856	17,220	17,663
5400 Insurance			
5400 - Insurance	20,862	16,612	17,065
Total 5400 Insurance	20,862	16,612	17,065
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	14,850	18,008	18,508
Total 5500 Operations and Housekeeping Services	14,850	18,008	18,508
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	110,607	112,882	115,994
5612 - Testing Site	13,650	13,932	14,314
5620 - Equipment Leases	585	598	618
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	124,842	127,412	130,926
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	29,493	28,844	29,483
5810 - Legal	29,243	29,844	30,668
5820 - Audit & CPA	6,261	6,389	6,564
5835 - Field Trips	12,083	10,717	11,016
5840 - Advertising & Recruitment	9,282	9,470	9,728
5850 - Oversight Fees	72,099	79,567	90,353
5860 - Service Fees	47,433	48,413	49,753
5863 - Professional Development	113,614	35,079	36,037
5870 - Livescan Fingerprinting	560	577	587
5877 - Lending Library	77,957	897	917
5878 - Student Assessment	3,984	4,071	4,184
5880 - Instructional Vendors & Consultants	14,522	319	330
5881 - Instructional Funds - Services	350,089	377,621	416,850
5883 - Outside Consultant and Services	4,355	4,441	4,565
5887 - Student Service Technology	88,822	97,682	100,382
Total 5800 Professional/Consulting Services and Operating Expend.	859,797	733,931	791,417

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 FIB	2026-27	2027-28
5900 Communications			
5930 - Postage	14,767	15,076	15,499
5940 - Technology Services	187,063	125,109	128,515
Total 5900 Communications	201,830	140,185	144,014
Total 5100-5999 Services & Other Operating Expenditures	1,306,857	1,122,587	1,190,719
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	10,266	19,477	20,198
Total Capital Expenditures	10,266	19,477	20,198
Total 6100-6999 Capital Outlay	10,266	19,477	20,198
Total Expenditures	8,032,767	8,711,792	9,850,871
Operating Income/(Loss)	491,771	486,535	473,357
Net Assets			
9791 - Beginning Fund Balance	3,012,719	3,504,490	3,991,025
Total Net Assets	3,012,719	3,504,490	3,991,025
Change In Net Assets	491,771	486,535	473,357
Total Net Assets	3,504,490	3,991,025	4,464,382

Net revenue as a % of expense	6.1 %	5.6 %	4.8 %
Fund balance as a % of expense	43.6 %	45.8 %	45.3 %
Days of Potential Cash	159	167	165

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July
Cash Flow Statement 2025-26
Sage Oak Charter School - Keppel

	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			
	2025-26 FIB	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	2,828,607	2,828,607	3,284,700	2,662,589	2,291,636	2,201,423	2,127,959	2,471,227	2,805,373	2,783,367	3,612,850	3,462,514	3,462,807			
Net Cash for Period																
REVENUES	8,524,538	284,150	356,869	617,815	537,316	696,088	764,130	759,572	694,746	872,889	710,858	925,261	584,581	7,804,275	720,263	0
EXPENDITURES	8,032,767	400,118	570,503	659,074	653,795	668,454	684,716	648,499	694,425	676,378	688,285	751,612	854,541	7,950,400	82,367	0
Net Cash for Period	491,771	(115,968)	(213,634)	(41,259)	(116,479)	27,634	79,414	111,073	321	196,511	22,573	173,649	(269,960)	(146,125)	637,896	0
Accounts Receivable	500,812	(525,147)	13,967	501,760	(16,122)	64,308	(28,495)	(24,038)	(25,240)	(7,094)	(27,527)	132,164	(277,987)	(219,451)	720,263	0
Other Assets	43,213	6,901	8,108	1,426	490								26,288	43,213		0
Accounts Payable	202,456	(22,298)	(315,630)	218,572	33,530	(52,862)	(54,178)	(56,108)	(53,996)	(49,137)	(55,116)	(51,202)	578,514	120,089	82,367	0
Deferred Revenue/Prepaid Expenses	525,681	76,113	(70,772)	(45,080)	(22,896)	16,072	289,537	255,143	6,429	675,015	(145,320)	10,010	(518,570)	525,681		0
Cash at End of Period	3,504,490	3,284,700	2,662,589	2,291,636	2,201,423	2,127,959	2,471,227	2,805,373	2,783,367	3,612,850	3,462,514	3,462,807	3,504,490			
Days Cash on Hand	159	149	121	104	100	97	112	127	126	164	157	157	159			

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SAGE OAK
CHARTER SCHOOLS

2025-26 FIB vs July
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			
	2026-27 July	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	3,504,490	3,504,490	3,665,183	3,290,786	3,381,668	3,455,926	3,532,973	3,702,429	4,082,749	4,029,172	4,123,932	3,885,758	3,815,755			
Net Cash for Period																
REVENUES	9,198,327	514,186	501,309	864,643	928,111	781,858	814,052	781,858	781,858	890,398	768,980	768,980	167,725	8,563,958	634,369	0
EXPENDITURES	8,711,792	270,460	715,001	857,036	775,363	706,525	676,743	653,790	810,156	810,156	810,156	810,156	736,682	8,632,225	79,567	0
Net Cash for Period	486,535	243,727	(213,692)	7,607	152,748	75,333	137,309	128,068	(28,299)	80,242	(41,176)	(41,176)	(568,956)	(68,267)	554,802	0
Accounts Receivable	720,263	(456,486)	370,610	53,029	41,355	43,531	50,457	59,262	56,888	92,702	52,337	70,936	(348,727)	85,894	634,369	0
Accounts Payable	82,367	(539,609)	177,261	19,567	35,795	26,846	23,833	19,428	24,250	35,378	21,700	30,649	127,702	2,800	79,567	0
Deferred Revenue/Prepaid Expenses	637,896	89	32,645	116,736	(72,929)	18,399	58,771	292,086	7,360	71,843	(166,361)	11,460	267,797	637,896		0
Cash at End of Period	3,991,025	3,665,183	3,290,786	3,381,668	3,455,926	3,532,973	3,702,429	4,082,749	4,029,172	4,123,932	3,885,758	3,815,755	3,991,025			
Days of Potential Cash	167	154	138	142	145	148	155	171	169	173	163	160	167			

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SAGE OAK
CHARTER SCHOOLS

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

Charter School Name: Sage Oak Charter School - Keppel
CDS #: 19646420136127
Charter Approving Entity: Keppel Union School Disctrict
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)

[X] **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
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	6,308,295.00		6,308,295.00
Education Protection Account State Aid - Current Year	8012	111,365.00		111,365.00
State Aid - Prior Years	8019	(4,811.00)		(4,811.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	792,353.00		792,353.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		7,207,202.00	0.00	7,207,202.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		95,528.00	95,528.00
Special Education - Federal	8181, 8182		73,887.00	73,887.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	169,415.00	169,415.00
3. Other State Revenues				
Special Education - State	StateRevSE		510,904.00	510,904.00
All Other State Revenues	StateRevAO	121,808.00	441,282.00	563,090.00
Total, Other State Revenues		121,808.00	952,186.00	1,073,994.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	73,927.00		73,927.00
Total, Local Revenues		73,927.00	0.00	73,927.00
5. TOTAL REVENUES		7,402,937.00	1,121,601.00	8,524,538.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,861,941.00	217,456.00	2,079,397.00
Certificated Pupil Support Salaries	1200	310,806.00	396,837.00	707,643.00
Certificated Supervisors' and Administrators' Salaries	1300	377,945.00	39,588.00	417,533.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,550,692.00	653,881.00	3,204,573.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	38,515.00	78,999.00	117,514.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	363,463.00	19,631.00	383,094.00
Clerical, Technical and Office Salaries	2400	339,526.00	14,486.00	354,012.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		741,504.00	113,116.00	854,620.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	482,979.00	124,877.00	607,856.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	95,702.00	18,667.00	114,369.00
Health and Welfare Benefits	3401-3402	434,891.00	108,309.00	543,200.00
Unemployment Insurance	3501-3502	10,194.00	3,210.00	13,404.00
Workers' Compensation Insurance	3601-3602	12,102.00	2,826.00	14,928.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	174,529.00	37,815.00	212,344.00
Total, Employee Benefits		1,210,397.00	295,704.00	1,506,101.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	163,964.00	953.00	164,917.00
Materials and Supplies	4300	866,335.00	46,282.00	912,617.00
Noncapitalized Equipment	4400	72,816.00		72,816.00
Food	4700			0.00
Total, Books and Supplies		1,103,115.00	47,235.00	1,150,350.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		18,728.00	18,728.00
Travel and Conferences	5200	49,092.00		49,092.00
Dues and Memberships	5300	16,856.00		16,856.00
Insurance	5400	20,862.00		20,862.00
Operations and Housekeeping Services	5500	14,849.00		14,849.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	111,338.00	13,505.00	124,843.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	673,188.00	186,609.00	859,797.00
Communications	5900	185,468.00	16,362.00	201,830.00
Total, Services and Other Operating Expenditures		1,071,653.00	235,204.00	1,306,857.00
6. Capital Outlay (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	10,266.00		10,266.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		10,266.00	0.00	10,266.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		6,687,627.00	1,345,140.00	8,032,767.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		715,310.00	(223,539.00)	491,771.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(223,539.00)	223,539.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(223,539.00)	223,539.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		491,771.00	0.00	491,771.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,012,719.00		3,012,719.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		3,012,719.00	0.00	3,012,719.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,504,490.00	0.00	3,504,490.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	43,213.00		43,213.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	3,461,277.00	0.00	3,461,277.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,043,393.00	461,097.00	3,504,490.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	511,864.00	173,060.00	684,924.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	43,213.00		43,213.00
10. TOTAL ASSETS		3,598,470.00	634,157.00	4,232,627.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	93,980.00	108,476.00	202,456.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		525,681.00	525,681.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		93,980.00	634,157.00	728,137.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		3,504,490.00	0.00	3,504,490.00

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

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

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.	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

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

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

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

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

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.	
b.	
c.	
d.	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

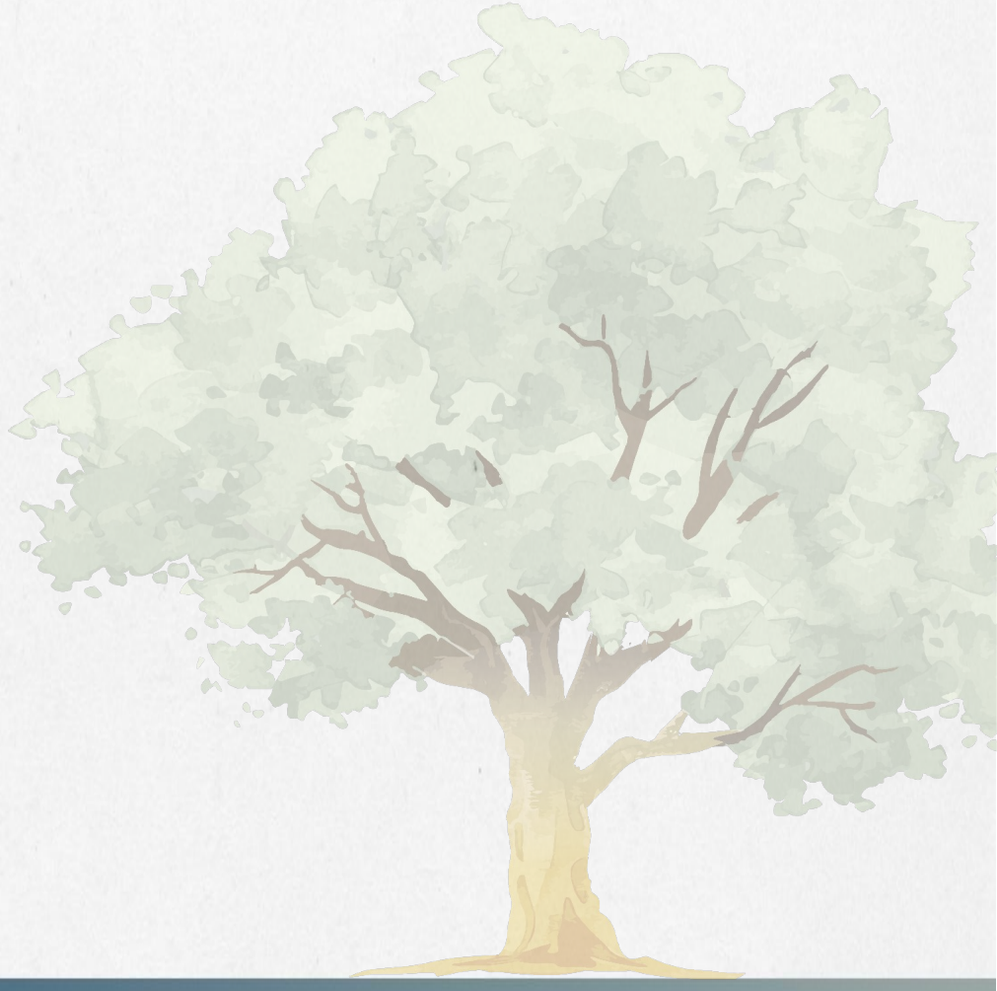
4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	8,032,767.00
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]	169,415.00
c. Subtotal of State & Local Expenditures [a minus b]	7,863,352.00
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]	10,266.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	$ 7,853,086.00

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SAGE OAK
CHARTER SCHOOLS

Sage Oak Charter School - South
First Interim Budget
2025-26



Summary Analysis

Sage Oak Charter School - South

Summary of Results

The 2025-26 First Interim Budget (FIB) projects a net revenue of $0.5M. Net revenue changed by $0.5M from the 2025-26 July Budget of $0.06M. 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 $5.3M, which is 52.5% 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 August 2025, with $4.5M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 15.6% change in revenue from the 2025-26 FIB to the 2025-26 July Budget is mainly due to Local Control Funding Formula (LCFF), federal, and state revenues. Student average daily attendance (ADA) changed from 609 during the 2025-26 July Budget to 689 in the 2025-26 FIB.

Changes to Expenditures

Sage Oak-South has an overall change of 10.4% in expenditures from the 2025-26 July Budget to the 2025-26 FIB. The change can be attributable to staffing, material, and service costs associated to shifts in student enrollment.

SAGE OAK
CHARTER SCHOOLS

Enrollment and ADA Assumptions

Sage Oak Charter School - South

2025-26

	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	358	356	
4-6	157	156	
7-8	75	75	
9-12	103	102	
Total	693	689	298
Growth	20.1%	99.4%	43.0%

2026-27

	Enrollment	ADA	UPP
TK-3	389	386	
4-6	170	169	
7-8	81	80	
9-12	111	110	
Total	751	745	350
Growth	8.6%	99.2%	46.6%

2027-28

	Enrollment	ADA	UPP
TK-3	422	419	
4-6	184	183	
7-8	88	87	
9-12	120	119	
Total	814	809	410
Growth	8.4%	99.4%	50.4%

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Summary

Sage Oak Charter School - South

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change
Revenue					
Total LCFF Revenues	2,049,366	8,812,828	7,631,662	1,181,166	15.5 %
Total Federal Revenue	59,379	190,607	173,427	17,180	9.9 %
Total Other State Revenue	437,843	1,382,964	1,302,889	80,075	6.1 %
Total Local Revenue	254,213	230,236	77,487	152,749	197.1 %
Total Revenue	2,800,801	10,616,635	9,185,465	1,431,170	15.6 %
Expenditures					
Total 1000-1999 Certificated Salaries	1,115,868	4,105,165	3,803,589	301,576	7.9 %
Total 2000-2999 Classified Salaries	312,671	1,045,026	969,879	75,147	7.7 %
Total 3000-3999 Employee Benefits	471,772	1,883,864	1,738,213	145,651	8.4 %
Total 4100-4799 Books, Materials, & Supplies	414,096	1,401,154	633,761	767,393	121.1 %
Total 5100-5999 Services & Other Operating Expenditures	637,850	1,629,999	1,961,010	(331,011)	(16.9) %
Total 6100-6999 Capital Outlay	0	12,503	20,299	(7,796)	(38.4) %
Total Expenditures	2,952,257	10,077,711	9,126,751	950,960	10.4 %
Operating Income/(Loss)	(151,456)	538,924	58,714	480,210	817.9 %
Net Assets					
9791 - Beginning Fund Balance	4,756,784	4,756,785	3,932,599	824,186	21.0 %
Total Net Assets	4,756,784	4,756,785	3,932,599	824,186	21.0 %
Change In Net Assets	(151,456)	538,924	58,714	480,210	817.9 %
Total Net Assets	4,605,328	5,295,709	3,991,313	1,304,396	32.7 %

Net revenue as a % of expense	5.3 %	0.6 %
Fund balance as a % of expense	52.5 %	43.7 %
Days of Potential Cash	192	160

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - South

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	1,870,120	8,336,702	7,026,553	1,310,149	18.6 %	
8012 - EPA Entitlement	28,649	137,684	121,864	15,820	13.0 %	
8019 - Prior Year Unrestricted Revenue	597	597	0	597	0.0 %	
8096 - In-Lieu-Of Property Taxes	150,000	337,845	483,245	(145,400)	(30.1) %	
Total LCFF Revenues	2,049,366	8,812,828	7,631,662	1,181,166	15.5 %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	21,645	90,203	90,155	48	0.1 %	
8182 - SpEd - Discretionary Grants	4,374	5,525	14,920	(9,395)	(63.0) %	
8290 - Other Federal Revenue	33,360	94,879	68,352	26,527	38.8 %	
Total Federal Revenue	59,379	190,607	173,427	17,180	9.9 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	92,093	631,641	559,070	72,571	13.0 %	
8550 - Mandated Cost Reimbursements	0	14,840	14,780	60	0.4 %	
8560 - Lottery- Unrestricted	0	136,614	121,555	15,059	12.4 %	
8561 - Lottery- Prop 20 - Restricted	0	58,960	52,186	6,774	13.0 %	
8590 - Other State Revenue	345,750	540,909	555,298	(14,389)	(2.6) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	437,843	1,382,964	1,302,889	80,075	6.1 %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	260,920	230,236	77,487	152,749	197.1 %	The change is due to the allocation of interest per location.
8699 - Other Revenue	(6,707)	0	0	0	0.0 %	
Total Local Revenue	254,213	230,236	77,487	152,749	197.1 %	
Total Revenue	2,800,801	10,616,635	9,185,465	1,431,170	15.6 %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	730,930	2,746,190	2,377,513	368,677	15.5 %	
1200 Certificated Pupil Support	226,184	850,447	916,894	(66,447)	(7.2) %	
1300 Certificated Supervisors and Administrators Salaries	158,754	508,528	509,182	(654)	(0.1) %	
Total 1000-1999 Certificated Salaries	1,115,868	4,105,165	3,803,589	301,576	7.9 %	The change is due to the ratio of certificated staff to student enrollment and the proration of unfilled positions.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	36,855	147,277	152,243	(4,966)	(3.3) %	
2300 Classified Supervisors and Admin Salaries	126,999	466,585	420,367	46,218	11.0 %	
2400 Clerical, Technical and Office Salaries	148,817	431,164	397,269	33,895	8.5 %	
Total 2000-2999 Classified Salaries	312,671	1,045,026	969,879	75,147	7.7 %	The change is due to the proration of unfilled positions, the addition of new classified positions, and the adjustments from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	208,558	778,914	724,061	54,853	7.6 %	
Total 3101-3102 STRS	208,558	778,914	724,061	54,853	7.6 %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	15,841	61,229	56,724	4,505	7.9 %	
3314 - Medicare - Classified	4,326	15,411	14,322	1,089	7.6 %	
3355 - OASDI - Certificated	108	24	893	(869)	(97.3) %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	18,140	65,896	61,239	4,657	7.6 %	
Total 3301-3302 OASDI/Medicare/Alternative	38,415	142,560	133,178	9,382	7.0 %	The change is due to the ratio of certificated staff to student enrollment and the updated allocation percentages per location.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	125,581	500,336	429,864	70,472	16.4 %	
3402 - Health Care Classified	45,735	166,338	164,859	1,479	0.9 %	
Total 3401-3402 Health and Welfare Benefits	171,316	666,674	594,723	71,951	12.1 %	The change is due to the plan elections selected by staff and the updated allocation percentages per location.

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - South

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	645	11,345	9,969	1,376	13.8 %	
3502 - Unemployment Insurance Classified	403	4,977	4,669	308	6.6 %	
Total 3501-3502 Unemployment Insurance	1,048	16,322	14,638	1,684	11.5 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	3,895	15,117	13,685	1,432	10.5 %	
3602 - Workers' Comp Classified	1,042	3,805	3,456	349	10.1 %	
Total 3601-3602 Workers' Compensation	4,937	18,922	17,141	1,781	10.4 %	The change is due to the ratio of certificated staff to student enrollment and the addition of new classified positions.
3901-3922 Other Employee Benefits						
3901 - Other Benefits Cert	32,979	146,956	133,114	13,842	10.4 %	The change is due to the ratio of certificated staff to student enrollment.
3902 - Other Benefits Class	5,656	28,242	26,967	1,275	4.7 %	
3922 - 457b Employer match-Classified	8,863	85,274	94,391	(9,117)	(9.7) %	The change is due to the plan elections selected by staff.
Total 3901-3922 Other Employee Benefits	47,498	260,472	254,472	6,000	2.4 %	
Total 3000-3999 Employee Benefits	471,772	1,883,864	1,738,213	145,651	8.4 %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	58,642	200,960	74,488	126,472	169.8 %	
Total 4200 Books and Other Reference Materials	58,642	200,960	74,488	126,472	169.8 %	The change is due to additional curriculum purchases for Sage Crates.
4300 Materials and Supplies						
4310 - Materials & Supplies	34,120	80,617	70,437	10,180	14.5 %	The change is due to additional materials and supplies aligned with student enrollment.
4320 - Office Supplies	9,899	27,907	19,332	8,575	44.4 %	The change is due to supplies for the warehouse.
4330 - Events	1,186	5,936	8,160	(2,224)	(27.3) %	The change is due to object code alignment for student-related art activities and events.
4350 - Other Supplies - Materials & Supplies	23	2,148	2,071	77	3.7 %	
4381 - Instructional Funds - Materials	251,668	994,901	390,492	604,409	154.8 %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	296,896	1,111,509	490,492	621,017	126.6 %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	58,558	88,685	68,781	19,904	28.9 %	The change is due to additional chromebook purchases to support student growth.
Total 4400 Noncapitalized Equipment	58,558	88,685	68,781	19,904	28.9 %	
Total 4100-4799 Books, Materials, & Supplies	414,096	1,401,154	633,761	767,393	121.1 %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	3,610	22,810	21,997	813	3.7 %	
Total 5100 Subagreements for Services	3,610	22,810	21,997	813	3.7 %	
5200 Travel and Conferences						
5210 - Mileage Reimbursements	407	3,713	3,337	376	11.3 %	
5220 - Travel & Lodging	23,302	56,078	30,450	25,628	84.2 %	The change is due to coding alignment and additional professional development for staff.
Total 5200 Travel and Conferences	23,709	59,791	49,134	10,657	21.7 %	
5300 Dues and Memberships						
5300 - Dues & Memberships	17,067	20,529	19,810	719	3.6 %	
Total 5300 Dues and Memberships	17,067	20,529	19,810	719	3.6 %	
5400 Insurance						
5400 - Insurance	24,584	25,408	19,122	6,286	32.9 %	
Total 5400 Insurance	24,584	25,409	19,122	6,287	32.9 %	The change is due to updated insurance premiums.
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	10,965	18,086	17,442	644	3.7 %	
Total 5500 Operations and Housekeeping Services	10,965	18,086	17,442	644	3.7 %	
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	40,461	134,713	91,070	43,643	47.9 %	The change is due to the updated lease agreements.
5612 - Testing Site	1,009	16,625	16,033	592	3.7 %	
5620 - Equipment Leases	208	712	687	25	3.6 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	41,678	152,050	107,790	44,260	41.1 %	

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - Detail

Sage Oak Charter School - South

	Actual	2025-26 FIB	2025-26 July	$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	8,736	36,179	32,401	3,778	11.7 %	The change is due to the onboarding of a strategic consultant.
5810 - Legal	3,076	35,616	34,348	1,268	3.7 %	
5820 - Audit & CPA	5,446	7,626	7,354	272	3.7 %	
5835 - Field Trips	5,099	15,079	16,634	(1,555)	(9.3) %	The change is due to student field trips.
5840 - Advertising & Recruitment	1,467	11,305	10,596	709	6.7 %	
5850 - Oversight Fees	0	88,200	76,339	11,861	15.5 %	The change is due to enrollment.
5860 - Service Fees	10,409	57,770	55,492	2,278	4.1 %	
5863 - Professional Development	74,066	151,716	110,814	40,902	36.9 %	The change is due to investment in staff professional development.
5870 - Livescan Fingerprinting	117	682	801	(119)	(14.9) %	
5877 - Lending Library	473	112,714	112,493	221	0.2 %	
5878 - Student Assessment	4,397	4,853	4,872	(19)	(0.4) %	
5880 - Instructional Vendors & Consultants	0	19,409	11,186	8,223	73.5 %	The change is due to offering student certifications in CPR, First Aid, and other professional courses.
5881 - Instructional Funds - Services	205,379	426,386	911,149	(484,763)	(53.2) %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	1,401	5,305	5,115	190	3.7 %	
5887 - Student Service Technology	70,520	108,895	93,486	15,409	16.5 %	The change is due to additional IT-related licenses and annual subscriptions based on student growth.
Total 5800 Professional/Consulting Services and Operating Expend.	390,586	1,081,735	1,483,080	(401,345)	(27.1) %	
5900 Communications						
5930 - Postage	11,437	17,985	17,368	617	3.6 %	
5940 - Technology Services	114,214	231,604	225,267	6,337	2.8 %	
Total 5900 Communications	125,651	249,589	242,635	6,954	2.9 %	
Total 5100-5999 Services & Other Operating Expenditures	637,850	1,629,999	1,961,010	(331,011)	(16.9) %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	12,503	20,299	(7,796)	(38.4) %	The change is due to depreciation expense driven by assets projected capitalization timelines.
Total Capital Expenditures	0	12,503	20,299	(7,796)	(38.4) %	
Total 6100-6999 Capital Outlay	0	12,503	20,299	(7,796)	(38.4) %	
Total Expenditures	2,952,257	10,077,711	9,126,751	950,960	10.4 %	
Operating Income/(Loss)	(151,456)	538,924	58,714	480,210	817.9 %	
Net Assets						
9791 - Beginning Fund Balance	4,756,784	4,756,785	3,932,599	824,186	21.0 %	
Total Net Assets	4,756,784	4,756,785	3,932,599	824,186	21.0 %	
Change In Net Assets	(151,456)	538,924	58,714	480,210	817.9 %	
Total Net Assets	4,605,328	5,295,709	3,991,313	1,304,396	32.7 %	

Net revenue as a % of expense	5.3 %	0.6 %
Fund balance as a % of expense	52.5 %	43.7 %
Days of Potential Cash	192	160

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Summary

Sage Oak Charter School - South

Enrollment	693	751	814
ADA	689	745	809
COLA	2.30 %	1.26 %	3.42 %

	2025-26 FIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	8,812,828	9,719,122	10,969,495
Total Federal Revenue	190,607	210,147	219,166
Total Other State Revenue	1,382,964	1,164,264	1,260,225
Total Local Revenue	230,236	230,236	230,236
Total Revenue	10,616,635	11,323,769	12,679,122
Expenditures			
Total 1000-1999 Certificated Salaries	4,105,165	4,928,060	5,628,964
Total 2000-2999 Classified Salaries	1,045,026	1,283,556	1,351,650
Total 3000-3999 Employee Benefits	1,883,864	2,187,749	2,286,132
Total 4100-4799 Books, Materials, & Supplies	1,401,154	1,490,939	1,612,922
Total 5100-5999 Services & Other Operating Expenditures	1,629,999	1,385,529	1,468,087
Total 6100-6999 Capital Outlay	12,503	24,057	24,948
Total Expenditures	10,077,711	11,299,890	12,372,704
Operating Income/(Loss)	538,924	23,879	306,418
Net Assets			
9791 - Beginning Fund Balance	4,756,785	5,295,709	5,319,588
Total Net Assets	4,756,785	5,295,709	5,319,588
Change In Net Assets	538,924	23,879	306,418
Total Net Assets	5,295,709	5,319,588	5,626,006

Net revenue as a % of expense	5.3 %	0.2 %	2.5 %
Fund balance as a % of expense	52.5 %	47.1 %	45.5 %
Days of Potential Cash	192	172	166

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - South

	2025-26 FIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	8,336,702	9,231,682	10,469,555
8012 - EPA Entitlement	137,684	148,998	161,498
8019 - Prior Year Unrestricted Revenue	597	0	0
8096 - In-Lieu-Of Property Taxes	337,845	338,442	338,442
Total LCFF Revenues	8,812,828	9,719,122	10,969,495
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	90,203	109,743	118,762
8182 - SpEd - Discretionary Grants	5,525	5,525	5,525
8290 - Other Federal Revenue	94,879	94,879	94,879
Total Federal Revenue	190,607	210,147	219,166
Other State Revenue			
8311 - AB602 State SpEd Revenue	631,641	692,164	775,886
8550 - Mandated Cost Reimbursements	14,840	18,512	20,708
8560 - Lottery- Unrestricted	136,614	147,842	160,244
8561 - Lottery- Prop 20 - Restricted	58,960	63,805	69,158
8590 - Other State Revenue	540,909	241,941	234,229
Total Other State Revenue	1,382,964	1,164,264	1,260,225
Local Revenue			
8660 - Interest Income	230,236	230,236	230,236
Total Local Revenue	230,236	230,236	230,236
Total Revenue	10,616,635	11,323,769	12,679,122
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	2,746,190	3,481,046	4,022,779
1200 Certificated Pupil Support	850,447	908,501	1,008,436
1300 Certificated Supervisors and Administrators Salaries	508,528	538,513	597,749
Total 1000-1999 Certificated Salaries	4,105,165	4,928,060	5,628,964
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	147,277	327,056	289,935
2300 Classified Supervisors and Admin Salaries	466,585	505,980	561,638
2400 Clerical, Technical and Office Salaries	431,164	450,520	500,077
Total 2000-2999 Classified Salaries	1,045,026	1,283,556	1,351,650
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	778,914	978,092	1,016,188
Total 3101-3102 STRS	778,914	978,092	1,016,188

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - South

	2025-26 FIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	61,229	76,002	78,978
3314 - Medicare - Classified	15,411	19,101	20,053
3355 - OASDI - Certificated	24	44,432	30,154
3356 - OASDI - Classified	65,896	79,431	83,253
Total 3301-3302 OASDI/Medicare/Alternative	142,560	218,966	212,438
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	500,336	512,902	538,139
3402 - Health Care Classified	166,338	171,119	189,942
Total 3401-3402 Health and Welfare Benefits	666,674	684,021	728,081
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	11,345	11,588	12,159
3502 - Unemployment Insurance Classified	4,977	5,282	5,863
Total 3501-3502 Unemployment Insurance	16,322	16,870	18,022
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	15,117	17,091	18,213
3602 - Workers' Comp Classified	3,805	4,290	4,623
Total 3601-3602 Workers' Compensation	18,922	21,381	22,836
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	146,956	150,772	157,979
3902 - Other Benefits Class	28,242	29,123	32,326
3922 - 457b Employer match-Classified	85,274	88,524	98,262
Total 3901-3922 Other Employee Benefits	260,472	268,419	288,567
Total 3000-3999 Employee Benefits	1,883,864	2,187,749	2,286,132
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	200,960	206,754	212,276
Total 4200 Books and Other Reference Materials	200,960	206,754	212,276
4300 Materials and Supplies			
4310 - Materials & Supplies	80,617	78,702	80,764
4320 - Office Supplies	27,907	29,340	30,118
4330 - Meals & Events	5,936	6,148	6,321
4350 - Other Supplies - Materials & Supplies	2,147	2,228	2,289
4381 - Instructional Funds - Materials	994,902	1,088,352	1,199,601
Total 4300 Materials and Supplies	1,111,509	1,204,770	1,319,093
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	88,685	79,415	81,553
Total 4400 Noncapitalized Equipment	88,685	79,415	81,553
Total 4100-4799 Books, Materials, & Supplies	1,401,154	1,490,939	1,612,922

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - South

	2025-26 FIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	22,810	23,612	24,261
Total 5100 Subagreements for Services	22,810	23,612	24,261
5200 Travel and Conferences			
5210 - Mileage Reimbursements	3,713	3,844	3,946
5220 - Travel & Lodging	56,078	58,043	59,647
Total 5200 Travel and Conferences	59,791	61,887	63,593
5300 Dues and Memberships			
5300 - Dues & Memberships	20,529	21,270	21,817
Total 5300 Dues and Memberships	20,529	21,270	21,817
5400 Insurance			
5400 - Insurance	25,409	20,519	21,079
Total 5400 Insurance	25,409	20,519	21,079
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	18,086	22,244	22,861
Total 5500 Operations and Housekeeping Services	18,086	22,244	22,861
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	134,713	139,431	143,276
5612 - Testing Site	16,625	17,209	17,680
5620 - Equipment Leases	712	738	764
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	152,050	157,378	161,720
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	36,179	35,628	36,417
5810 - Legal	35,616	36,863	37,881
5820 - Audit & CPA	7,626	7,892	8,108
5835 - Field Trips	15,079	13,238	13,607
5840 - Advertising & Recruitment	11,305	11,698	12,016
5850 - Oversight Fees	88,200	97,191	109,695
5860 - Service Fees	57,770	59,800	61,455
5863 - Professional Development	151,716	43,329	44,513
5870 - Livescan Fingerprinting	682	713	726
5877 - Lending Library	112,714	1,107	1,133
5878 - Student Assessment	4,853	5,028	5,168
5880 - Instructional Vendors & Consultants	19,409	395	407
5881 - Instructional Funds - Services	426,386	466,437	514,115
5883 - Outside Consultant and Services	5,304	5,486	5,639
5887 - Student Service Technology	108,896	120,657	123,991
Total 5800 Professional/Consulting Services and Operating Expend.	1,081,735	905,462	974,871

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July - MYP Detail

Sage Oak Charter School - South

	2025-26 FIB	2026-27	2027-28
5900 Communications			
5930 - Postage	17,985	18,622	19,144
5940 - Technology Services	231,604	154,535	158,741
Total 5900 Communications	249,589	173,157	177,885
Total 5100-5999 Services & Other Operating Expenditures	1,629,999	1,385,529	1,468,087
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	12,503	24,057	24,948
Total Capital Expenditures	12,503	24,057	24,948
Total 6100-6999 Capital Outlay	12,503	24,057	24,948
Total Expenditures	10,077,711	11,299,890	12,372,704
Operating Income/(Loss)	538,924	23,879	306,418
Net Assets			
9791 - Beginning Fund Balance	4,756,785	5,295,709	5,319,588
Total Net Assets	4,756,785	5,295,709	5,319,588
Change In Net Assets	538,924	23,879	306,418
Total Net Assets	5,295,709	5,319,588	5,626,006

Net revenue as a % of expense	5.3 %	0.2 %	2.5 %
Fund balance as a % of expense	52.5 %	47.1 %	45.5 %
Days of Potential Cash	192	172	166

SAGE OAK CHARTER SCHOOLS

2025-26 FIB vs July
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			
	2025-26 FIB	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	4,131,151	4,131,151	4,837,219	4,450,983	4,601,932	5,203,176	5,249,817	5,517,596	5,592,698	5,542,230	5,611,708	5,804,315	5,701,599			
Net Cash for Period																
REVENUES	10,616,635	458,963	486,274	1,013,002	842,561	822,032	911,370	908,999	863,577	1,009,104	950,413	822,230	1,015,064	10,103,589	513,046	0
EXPENDITURES	10,077,711	505,389	724,703	830,168	891,997	768,466	837,685	806,346	841,106	861,750	873,866	833,752	1,214,283	9,989,511	88,200	0
Net Cash for Period	538,924	(46,426)	(238,429)	182,834	(49,436)	53,566	73,685	102,653	22,471	147,354	76,547	(11,522)	(199,219)	114,078	424,846	0
Accounts Receivable	1,290,569	(723,367)	(50,772)	7,139	217,600	83,930	(27,704)	124,540	148,889	207,610	430	86,812	702,416	777,523	513,046	0
Other Assets	41,427	9,136	10,734	1,888	597								19,072	41,427		0
Accounts Payable	1,329,236	(40,223)	(119,996)	44,858	899,173	57,201	69,386	52,328	71,823	136,601	75,456	94,287	(99,858)	1,241,036	88,200	0
Deferred Revenue/Prepaid Expenses	628,394	78,486	(67,849)	(67,716)	(30,296)	19,804	97,004	44,661	4,127	(6,867)	41,034	(98,669)	614,675	628,394		0
Cash at End of Period	5,295,709	4,837,219	4,450,983	4,601,932	5,203,176	5,249,817	5,517,596	5,592,698	5,542,230	5,611,708	5,804,315	5,701,599	5,295,709			
Days Cash on Hand	192	175	161	167	188	190	200	203	201	203	210	207	192			

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SAGE OAK
CHARTER SCHOOLS

2025-26 FIB vs July
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			
	2026-27 July	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Total	Accrual	Variance
Cash Balance																
Beginning Cash	5,295,709	5,295,709	5,402,748	5,232,528	5,505,334	5,060,226	5,120,715	5,155,224	5,281,602	5,244,583	5,368,636	5,236,501	5,026,531			
Net Cash for Period																
REVENUES	11,323,769	632,999	617,145	1,064,434	1,142,568	962,520	1,002,154	962,520	962,520	1,096,141	946,667	946,667	482,727	10,819,062	504,707	0
EXPENDITURES	11,299,890	350,808	927,413	1,111,644	1,005,708	916,419	877,790	848,018	1,050,838	1,050,838	1,050,838	1,050,838	961,547	11,202,699	97,191	0
Net Cash for Period	23,879	282,191	(310,268)	(47,210)	136,860	46,101	124,364	114,502	(88,318)	45,303	(104,171)	(104,171)	(478,820)	(383,637)	407,516	0
Accounts Receivable	513,046	(520,947)	202,140	21,240	(1,898)	33,348	(11,030)	49,509	59,206	82,549	8,442	34,528	51,253	8,339	504,707	0
Accounts Payable	88,200	(306,540)	33,542	3,061	5,380	3,793	4,604	3,475	4,763	9,067	5,010	215,822	(806,001)	(824,024)	912,224	0
Deferred Revenue/Prepaid Expenses	424,846	(39,256)	28,550	(301,837)	574,689	15,167	74,221	34,158	3,144	(5,268)	31,396	(75,495)	85,378	424,846		0
Cash at End of Period	5,319,588	5,402,748	5,232,528	5,505,334	5,060,226	5,120,715	5,155,224	5,281,602	5,244,583	5,368,636	5,236,501	5,026,531	5,319,588			
Days Cash on Hand	172	175	169	178	163	165	167	171	169	173	169	162	172			

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SAGE OAK
CHARTER SCHOOLS

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

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

[X] **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
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	8,336,702.00		8,336,702.00
Education Protection Account State Aid - Current Year	8012	137,684.00		137,684.00
State Aid - Prior Years	8019	597.00		597.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	337,845.00		337,845.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		8,812,828.00	0.00	8,812,828.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		94,879.00	94,879.00
Special Education - Federal	8181, 8182		95,728.00	95,728.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	190,607.00	190,607.00
3. Other State Revenues				
Special Education - State	StateRevSE		631,641.00	631,641.00
All Other State Revenues	StateRevAO	151,454.00	599,869.00	751,323.00
Total, Other State Revenues		151,454.00	1,231,510.00	1,382,964.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	230,236.00		230,236.00
Total, Local Revenues		230,236.00	0.00	230,236.00
5. TOTAL REVENUES		9,194,518.00	1,422,117.00	10,616,635.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,524,840.00	221,350.00	2,746,190.00
Certificated Pupil Support Salaries	1200	378,506.00	471,941.00	850,447.00
Certificated Supervisors' and Administrators' Salaries	1300	460,312.00	48,216.00	508,528.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		3,363,658.00	741,507.00	4,105,165.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	46,821.00	100,456.00	147,277.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	442,676.00	23,909.00	466,585.00
Clerical, Technical and Office Salaries	2400	413,521.00	17,643.00	431,164.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		903,018.00	142,008.00	1,045,026.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	637,301.00	141,613.00	778,914.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	120,316.00	22,244.00	142,560.00
Health and Welfare Benefits	3401-3402	543,663.00	123,011.00	666,674.00
Unemployment Insurance	3501-3502	12,623.00	3,699.00	16,322.00
Workers' Compensation Insurance	3601-3602	15,667.00	3,255.00	18,922.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	216,533.00	43,939.00	260,472.00
Total, Employee Benefits		1,546,103.00	337,761.00	1,883,864.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	199,698.00	1,262.00	200,960.00
Materials and Supplies	4300	1,055,141.00	56,368.00	1,111,509.00
Noncapitalized Equipment	4400	88,685.00	0.00	88,685.00
Food	4700			0.00
Total, Books and Supplies		1,343,524.00	57,630.00	1,401,154.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	22,810.00	22,810.00
Travel and Conferences	5200	59,790.00		59,790.00
Dues and Memberships	5300	20,530.00		20,530.00
Insurance	5400	25,408.00		25,408.00
Operations and Housekeeping Services	5500	18,086.00		18,086.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	135,603.00	16,448.00	152,051.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	820,286.00	261,448.00	1,081,734.00
Communications	5900	225,888.00	23,701.00	249,589.00
Total, Services and Other Operating Expenditures		1,305,591.00	324,407.00	1,629,998.00
6. Capital Outlay				
(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	12,504.00		12,504.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		12,504.00	0.00	12,504.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		8,474,398.00	1,603,313.00	10,077,711.00

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

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

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		720,120.00	(181,196.00)	538,924.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(181,196.00)	181,196.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(181,196.00)	181,196.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		538,924.00	0.00	538,924.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	4,756,785.00		4,756,785.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		4,756,785.00	0.00	4,756,785.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		5,295,709.00	0.00	5,295,709.00
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	41,427.00	0.00	41,427.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	5,254,282.00	0.00	5,254,282.00

Powered by BoardOnTrack

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

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

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	4,586,339.00	709,370.00	5,295,709.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,284,974.00	631,229.00	1,916,203.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	41,427.00		41,427.00
10. TOTAL ASSETS		5,912,740.00	1,340,599.00	7,253,339.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	617,031.00	712,205.00	1,329,236.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		628,394.00	628,394.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		617,031.00	1,340,599.00	1,957,630.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		5,295,709.00	0.00	5,295,709.00

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

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

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.	$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

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

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

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

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

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.	
b.	
c.	
d.	
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:
Results of this calculation will be used for comparison with 2020-21 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 2023-24.

a. Total Expenditures (B8)	10,077,711.00
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]	190,607.00
c. Subtotal of State & Local Expenditures [a minus b]	9,887,104.00
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]	12,504.00
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	$ 9,874,600.00

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SAGE OAK
CHARTER SCHOOLS

First Interim Budget

2025-26



Habib Tahmas, CPA
Senior Director, Fiscal Services

Presentation Roadmap



Informational Items



Key Assumptions



Financial Update



The Road Ahead

Background



As required by California Education Code:

1. **Annual Budget**: must be adopted by the governing board on or before July 1 *(Education Code Section 42127)*.
2. **First Interim Budget Report**: (as of October 31): must be certified by the governing board on or before December 15 (Education Code Sections 42130 and 42131).
3. **Second Interim Budget Report**: (as of January 31): must be certified by the governing board on or before March 15 (Education Code Sections 42130 and 42131).

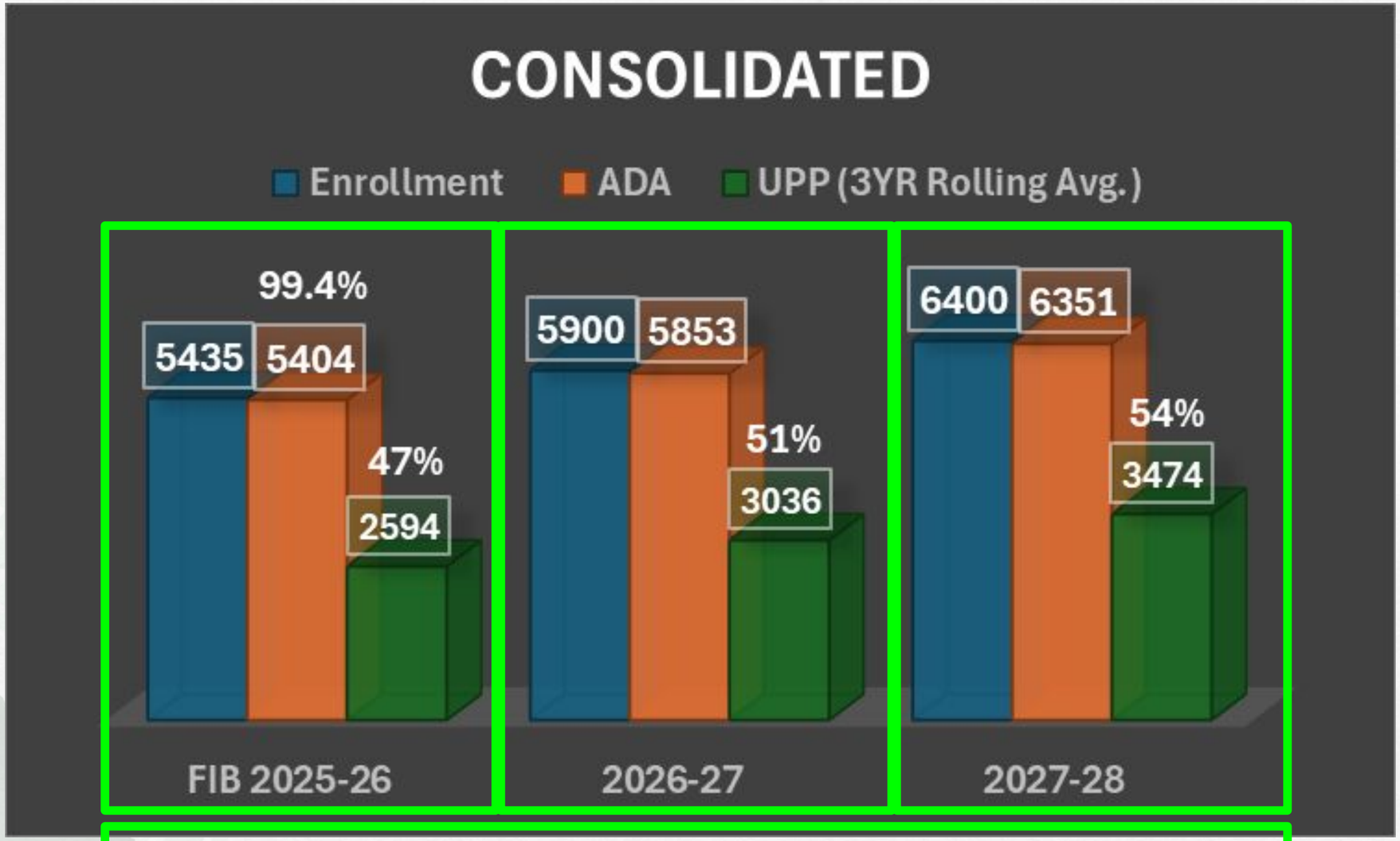
Types of Certifications



1. **Positive Certification**: **WILL** meet financial obligations for the current and subsequent two fiscal years. 
2. **Qualified Certification**: **MAY NOT** meet financial obligations for the current or two subsequent fiscal years. 
3. **Negative Certification**: **WILL BE UNABLE** to meet financial obligations for the current and the subsequent fiscal year. 

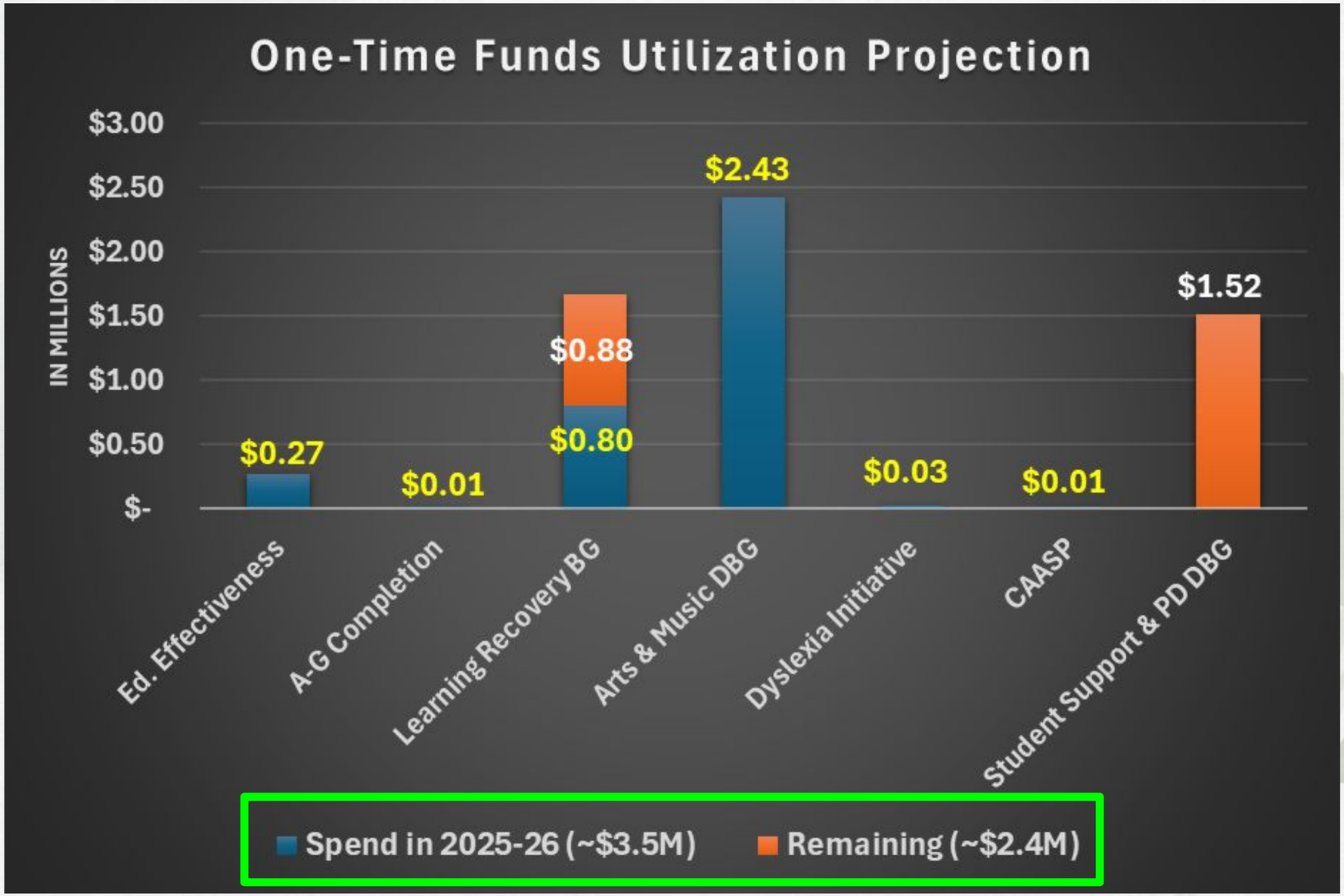
Sage Oak Charter Schools: Positive Certification

Projected Enrollment/Assumptions

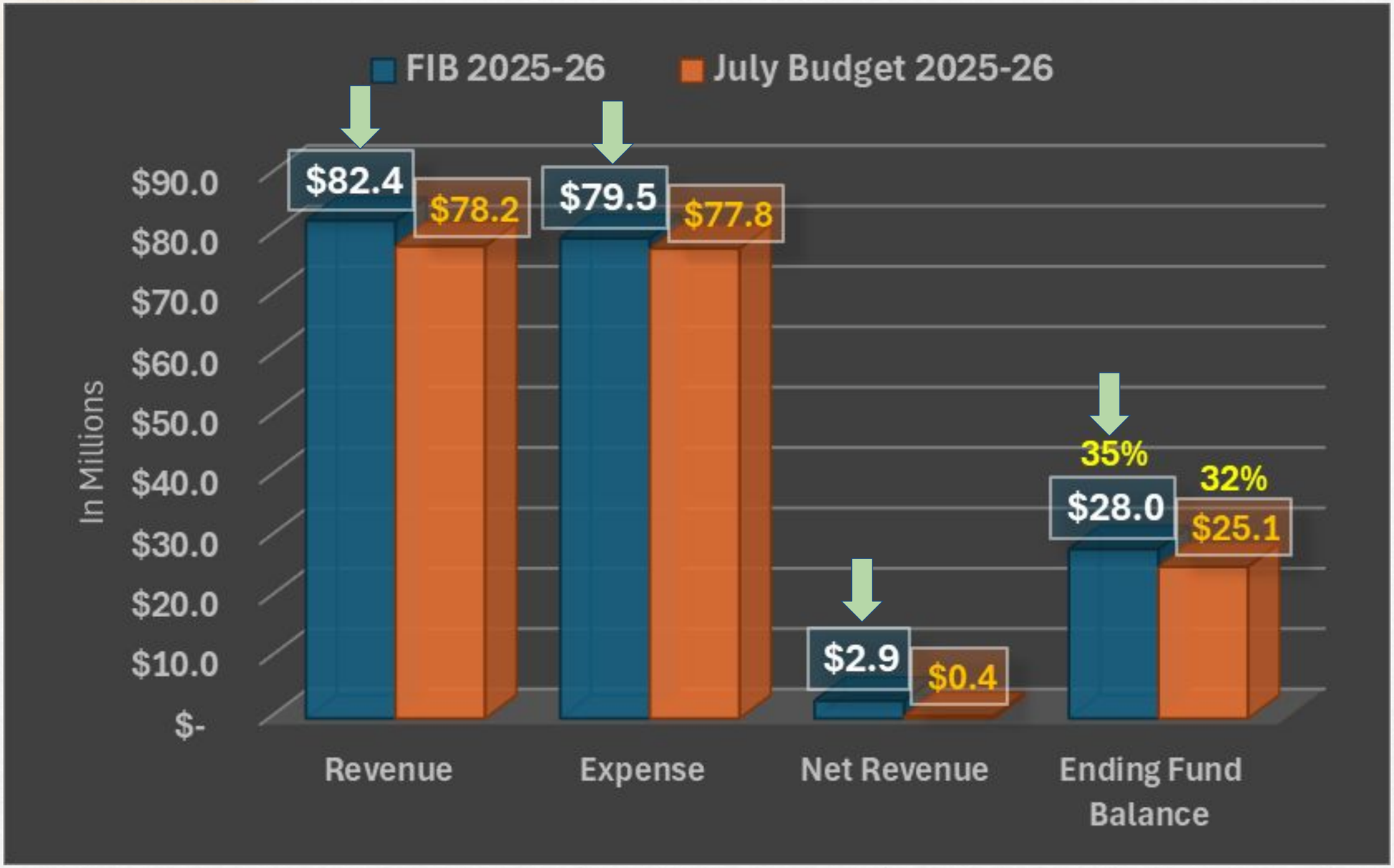


FIB 2025-26	2026-27	2027-28
COLA: 2.30%	COLA: 1.26%	COLA: 3.42%
STRS: 19.10%	STRS: 19.10%	STRS: 19.10%

One-Time Funds Projection

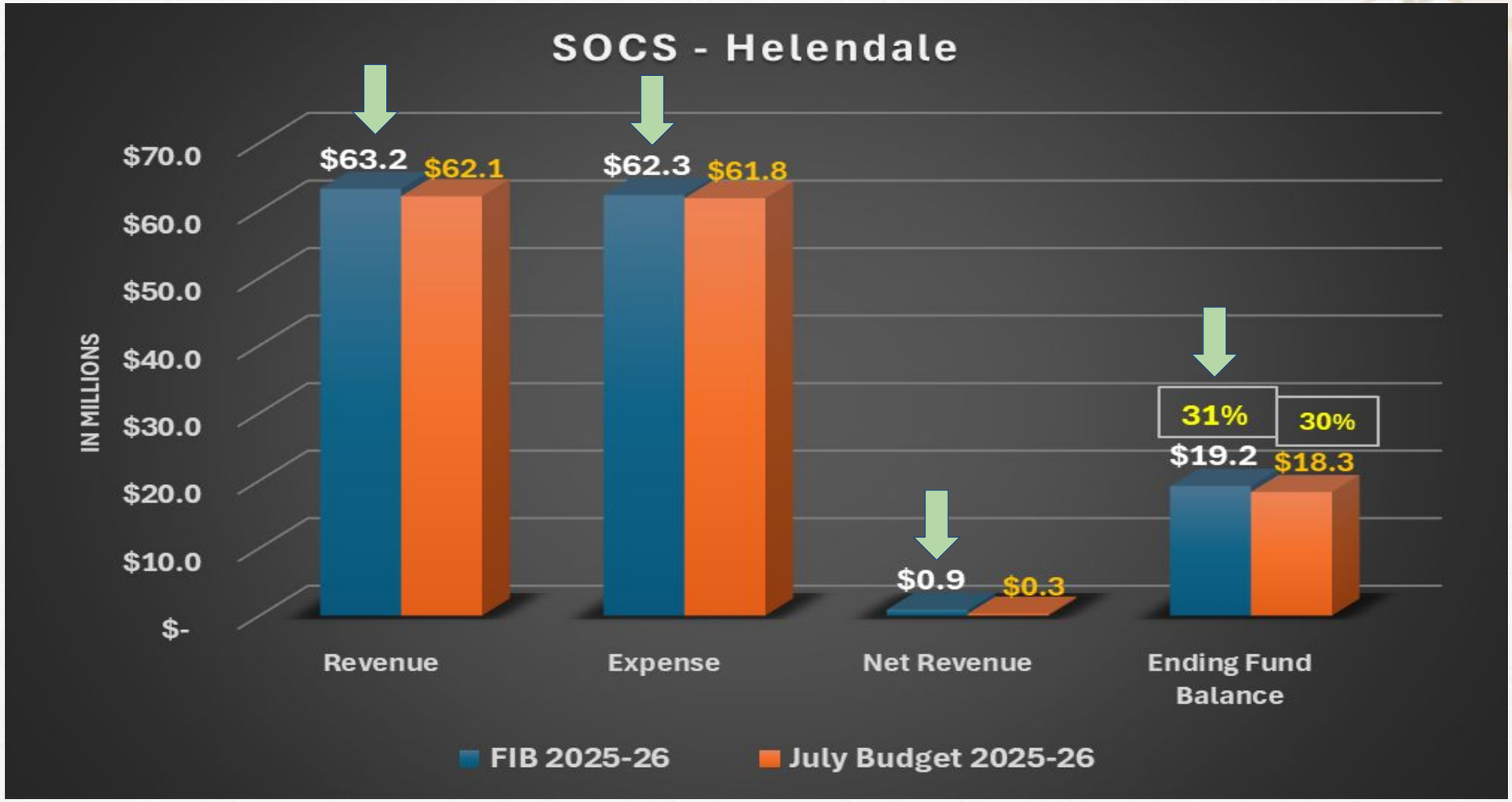


First Interim Budget Consolidated



02

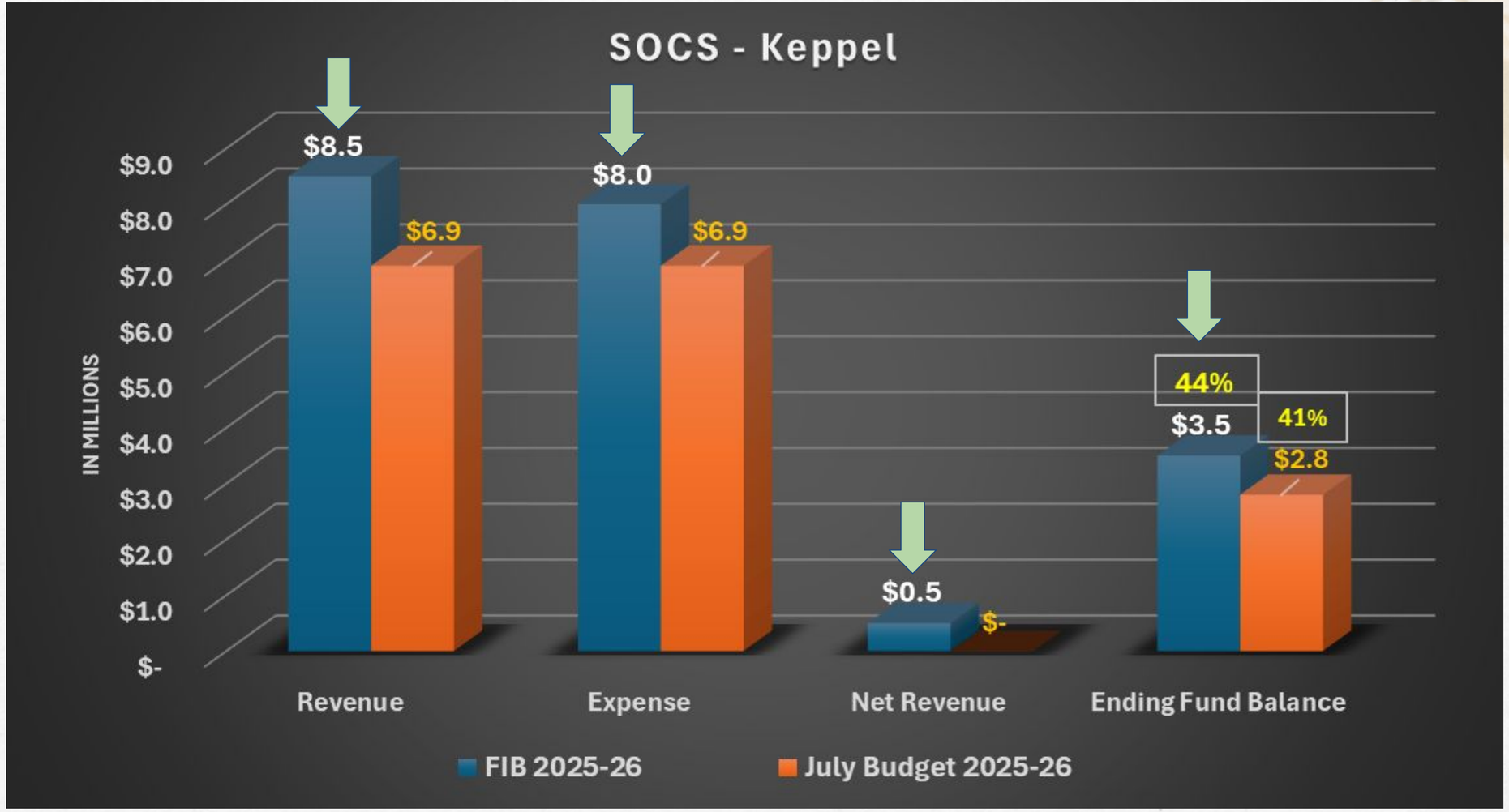
First Interim Budget 2025-26



Projected cash low point: November 2025 at $14.8M (87 days of operations)

02

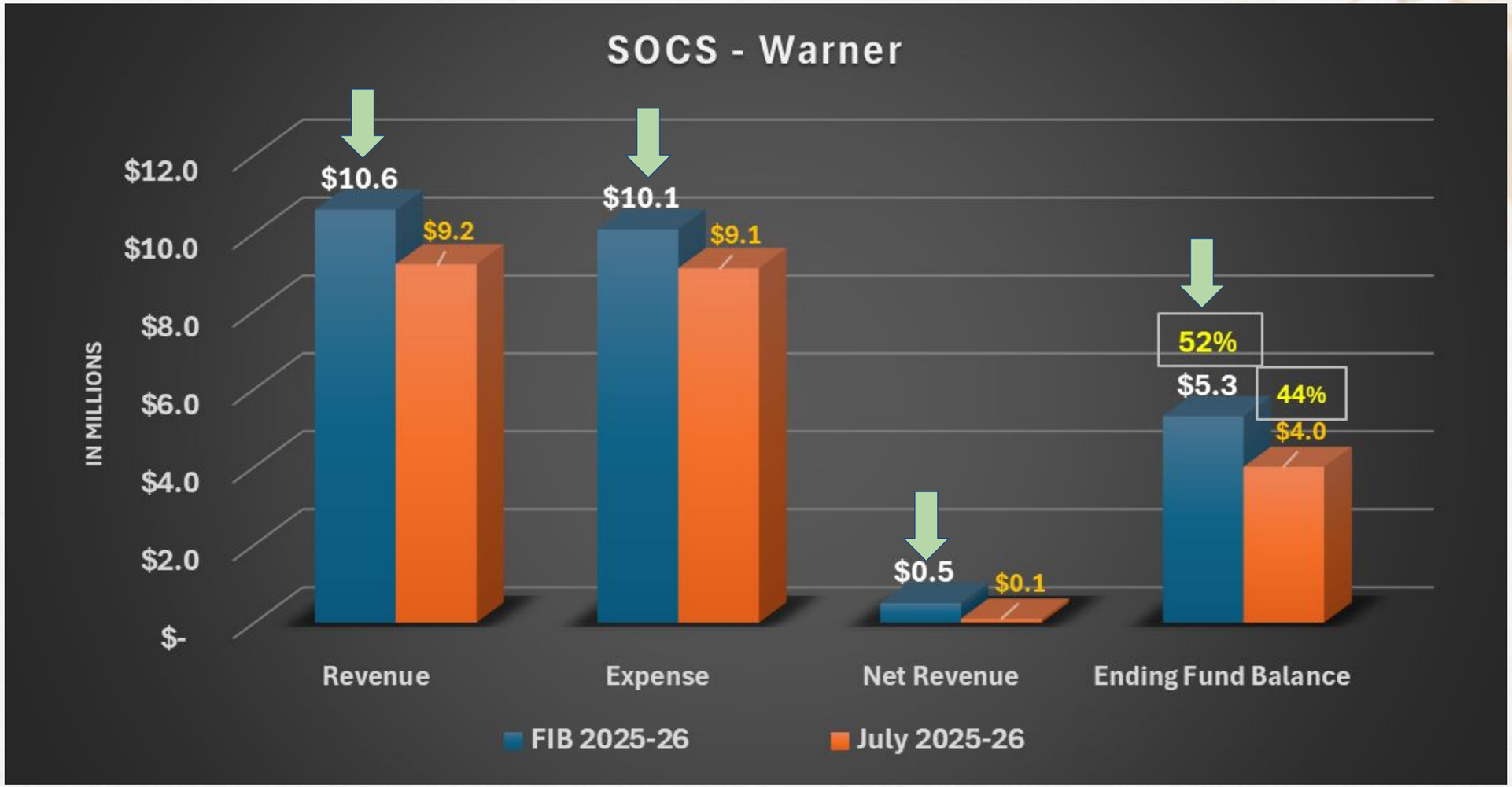
First Interim Budget 2025-26



Projected cash low point: November 2025 at $2.1M (97 days of operations)

02

First Interim Budget 2025-26



Projected Cash Lowest Point: August 2025 at $4.5M (161 days of operations

02

First Interim Budget 2025-26



In uncertainty lies the opportunity for discovery...

? Changing political landscape
? Policy shifts - charter schools
? Economic fluctuation
? Inflationary pressures
? Global conflicts

✅ Robust financial reserves
✅ Strong cash position

✅ Commitment to positive net revenue
✅ Ongoing risk assessment

✅ Sustained enrollment growth
✅ Leveraging one-time grants



·By July 1
·District board holds a public hearing/adopts budget

*45-Day Budget Revision

45 days after the Governor signs the annual Budget Act
(if necessary)

·Sep 15, 2025
·County superintendent approves, conditionally approves, or disapproves adopted district budget

·December 15, 2025
·First Interim

District approves and submits interim report and certification

March 17, 2026

Second Interim

District approves and submits interim report and certification

First Interim Budget 2025-26



Coversheet

(Action) Approval of Annual Independent Auditors' Report for Sage Oak Charter Schools, Year Ended June 30, 2025 (Draft)- Prepared and Presented by CliftonLarsonAllen (CLA)

Section: XII. Business Services
Item: B. (Action) Approval of Annual Independent Auditors' Report for Sage Oak Charter Schools, Year Ended June 30, 2025 (Draft)- Prepared and Presented by CliftonLarsonAllen (CLA)
Purpose: Vote
Submitted by:
Related Material:
Annual Independent Auditors' Report for Sage Oak Charter Schools, Year Ended June 30, 2025_Draft_12.11.2025.pdf

SAGE OAK CHARTER SCHOOLS

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2025

Operated by:

Sage Oak Charter School – South – Charter #2051
Sage Oak Charter School – Charter #1885
Sage Oak Charter School – Keppel – Charter #1886

DRAFT - for discussion purposes only

SAGE OAK CHARTER SCHOOLS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

INDEPENDENT AUDITORS' REPORT	**1**
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	**4**
STATEMENT OF ACTIVITIES	**5**
STATEMENT OF CASH FLOWS	**6**
STATEMENT OF FUNCTIONAL EXPENSES	**7**
NOTES TO FINANCIAL STATEMENTS	**9**
SUPPLEMENTARY INFORMATION	
SCHEDULE OF INSTRUCTIONAL TIME	**17**
SCHEDULE OF AVERAGE DAILY ATTENDANCE	**18**
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	**19**
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	**20**
NOTES TO SUPPLEMENTARY INFORMATION	**21**
OTHER INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	**22**
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	**23**
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE	**25**
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	**28**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	**32**
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	**34**

DRAFT for discussion purposes only

INDEPENDENT AUDITORS' REPORT

Board of Directors
Sage Oak Charter Schools
Redlands, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sage Oak Charter Schools (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sage Oak Charter Schools and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Board of Directors
Sage Oak Charter Schools

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Sage Oak Charter Schools

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The Sage Oak – South, Sage Oak Charter School, Sage Oak – Keppel, and Eliminations columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

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CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

SAGE OAK CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

	Sage Oak - South	Sage Oak Charter School	Sage Oak - Keppel	Total
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	$ 4,131,152	$ 18,817,956	$ 2,828,606	$ 25,777,714
Accounts Receivable	1,290,569	5,657,984	736,064	7,684,617
Prepaid Expenses and Other Assets	77,851	439,956	71,007	588,814
Total Current Assets	5,499,572	24,915,896	3,635,677	34,051,145
NON-CURRENT ASSETS				
Property, Plant, and Equipment, Net	40,015	264,130	38,339	342,484
Operating Right-of-Use Asset	361,687	2,463,473	341,853	3,167,013
Total Long-Term Assets	401,702	2,727,603	380,192	3,509,497
Total Assets	$ 5,901,274	$ 27,643,499	$ 4,015,869	$ 37,560,642
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable and Accrued Liabilities	$ 224,242	$ 2,847,058	$ 202,457	$ 3,273,757
Deferred Revenue	555,258	4,046,919	459,194	5,061,371
Operating Lease Liability, Current	77,955	529,709	72,958	680,622
Total Current Liabilities	857,455	7,423,686	734,609	9,015,750
LONG-TERM LIABILITIES				
Operating Lease Liability, Net	287,035	1,958,103	268,540	2,513,678
Total Liabilities	1,144,490	9,381,789	1,003,149	11,529,428
NET ASSETS				
Net Assets Without Donor Restrictions	4,756,784	18,261,710	3,012,720	26,031,214
Total Net Assets	4,756,784	18,261,710	3,012,720	26,031,214
Total Liabilities and Net Assets	$ 5,901,274	$ 27,643,499	$ 4,015,869	$ 37,560,642

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See accompanying Notes to Financial Statements.

SAGE OAK CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

	Sage Oak - South	Sage Oak Charter School	Sage Oak - Keppel	Total
REVENUES, WITHOUT DONOR RESTRICTIONS				
State Revenue:				
State Aid	$ 6,549,107	$ 45,710,558	$ 4,520,579	$ 56,780,244
Other State Revenue	971,052	6,360,081	774,768	8,105,901
Federal Revenue:				
Grants and Entitlements	147,211	1,129,168	152,217	1,428,596
Local Revenue:				
In-Lieu Property Tax Revenue	335,417	728,457	787,542	1,851,416
Investment Income	533,434	314,676	-	848,110
Contibutions	-	18,689	-	18,689
Other Revenue	2,004	99,602	(9,846)	91,760
Total Revenues, Without Donor Restrictions	8,538,225	54,361,231	6,225,260	69,124,716
EXPENSES				
Program Services	6,970,656	48,074,351	5,405,236	60,450,243
Management and General	731,533	5,941,491	551,320	7,224,344
Total Expenses	7,702,189	54,015,842	5,956,556	67,674,587
CHANGE IN NET ASSETS	836,036	345,389	268,704	1,450,129
Net Assets Without Donor Restrictions - Beginning of Year	3,920,748	17,916,321	2,744,016	24,581,085
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 4,756,784	$ 18,261,710	$ 3,012,720	$ 26,031,214

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See accompanying Notes to Financial Statements.

SAGE OAK CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025

	Sage Oak - South	Sage Oak Charter School	Sage Oak - Keppel	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in Net Assets	$ 836,036	$ 345,389	$ 268,704	$ -	$ 1,450,129
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:					
Depreciation	16,163	116,028	15,476	-	147,667
Noncash Lease Expense	(24,790)	44,967	6,495		26,672
(Increase) Decrease in Assets:					
Accounts Receivable	(685,795)	(389,036)	(208,358)	-	(1,283,189)
Intercompany Receivables	-	6,376,465	236,893	(6,613,358)	-
Prepaid Expenses and Other Assets	(17,405)	(36,302)	(30,810)	-	(84,517)
Increase (Decrease) in Liabilities:					
Accounts Payable and Accrued Liabilities	19,115	(54,889)	55,722	-	19,948
Deferred Revenue	(160,633)	(726,756)	(153,498)	-	(1,040,887)
Intercompany Payables	(6,613,358)	-	-	6,613,358	-
Net Cash (Used) Provided by Operating Activities	(6,630,667)	5,675,866	190,624	-	(764,177)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of Property, Plant, and Equipment	(39,442)	(257,292)	(37,803)	-	(334,537)
Net Cash Used by Investing Activities	(39,442)	(257,292)	(37,803)	-	(334,537)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(6,670,109)	5,418,574	152,821	-	(1,098,714)
Cash and Cash Equivalents - Beginning of Year	10,801,261	13,399,382	2,675,785	-	26,876,428
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,131,152	$ 18,817,956	$ 2,828,606	$ -	$ 25,777,714

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See accompanying Notes to Financial Statements.

SAGE OAK CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	Sage Oak - South		
	Program Services	Management and General	Total
Salaries and Wages	$ 3,716,642	$ 304,383	$ 4,021,025
Pension Expense	561,394	26,035	587,429
Other Employee Benefits	507,820	34,831	542,651
Payroll Taxes	88,351	16,917	105,268
Management Fees	-	51,732	51,732
Legal Expenses	-	42,079	42,079
Accounting Expenses	-	6,496	6,496
Instructional Materials	958,205	27,703	985,908
Other Fees for Services	870,008	18,320	888,328
Advertising and Promotion Expenses	5,230	5,025	10,255
Office Expenses	21,869	11,014	32,883
Information Technology Expenses	146,989	27,515	174,504
Occupancy Expenses	9,393	58,047	67,440
Travel Expenses	7,897	29,222	37,119
Depreciation Expense	-	16,163	16,163
Insurance Expense	-	16,063	16,063
Other Expenses	76,858	39,988	116,846
Total Expenses by Function	$ 6,970,656	$ 731,533	$ 7,702,189

	Sage Oak Charter School		
	Program Services	Management and General	Total
Salaries and Wages	$ 26,248,948	$ 2,099,546	$ 28,348,494
Pension Expense	4,114,305	189,991	4,304,296
Other Employee Benefits	3,594,177	277,264	3,871,441
Payroll Taxes	633,434	126,963	760,397
Management Fees	-	1,392,170	1,392,170
Legal Expenses	14,750	229,546	244,296
Accounting Expenses	-	44,866	44,866
Instructional Materials	6,561,048	141,929	6,702,977
Other Fees for Services	5,272,627	105,533	5,378,160
Advertising and Promotion Expenses	42,326	33,817	76,143
Office Expenses	150,863	79,392	230,255
Information Technology Expenses	971,926	197,138	1,169,064
Occupancy Expenses	190,002	272,330	462,332
Travel Expenses	54,117	206,429	260,546
Depreciation Expense	-	116,028	116,028
Insurance Expense	-	148,826	148,826
Other Expenses	225,828	279,723	505,551
Total Expenses by Function	$ 48,074,351	$ 5,941,491	$ 54,015,842

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See accompanying Notes to Financial Statements.

SAGE OAK CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Sage Oak - Keppel		
	Program Services	Management and General	Total
Salaries and Wages	$ 2,805,506	$ 195,756	$ 3,001,262
Pension Expense	425,149	16,116	441,265
Other Employee Benefits	411,032	22,646	433,678
Payroll Taxes	62,672	10,943	73,615
Management Fees	-	53,365	53,365
Legal Expenses	-	32,667	32,667
Accounting Expenses	-	4,149	4,149
Instructional Materials	848,950	16,094	865,044
Other Fees for Services	606,265	14,254	620,519
Advertising and Promotion Expenses	4,192	4,082	8,274
Office Expenses	17,392	9,301	26,693
Information Technology Expenses	112,657	19,130	131,787
Occupancy Expenses	7,721	43,628	51,349
Travel Expenses	5,991	22,305	28,296
Depreciation Expense	-	15,476	15,476
Insurance Expense	-	19,074	19,074
Other Expenses	97,709	52,334	150,043
Total Expenses by Function	$ 5,405,236	$ 551,320	$ 5,956,556

	Total		
	Program Services	Management and General	Total
Salaries and Wages	$ 32,771,096	$ 2,599,685	$ 35,370,781
Pension Expense	5,100,848	232,142	5,332,990
Other Employee Benefits	4,513,029	334,741	4,847,770
Payroll Taxes	784,457	154,823	939,280
Management Fees	-	1,497,267	1,497,267
Legal Expenses	14,750	304,292	319,042
Accounting Expenses	-	55,511	55,511
Instructional Materials	8,368,203	185,726	8,553,929
Other Fees for Services	6,748,900	138,107	6,887,007
Advertising and Promotion Expenses	51,748	42,924	94,672
Office Expenses	190,124	99,707	289,831
Information Technology Expenses	1,231,572	243,783	1,475,355
Occupancy Expenses	207,116	374,005	581,121
Travel Expenses	68,005	257,956	325,961
Depreciation Expense	-	147,667	147,667
Insurance Expense	-	183,963	183,963
Other Expenses	400,395	372,045	772,440
Total Expenses by Function	$ 60,450,243	$ 7,224,344	$ 67,674,587

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See accompanying Notes to Financial Statements.

SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Sage Oak Charter Schools (the School) consists of three charter schools and is a nonprofit benefit corporation under the laws of the state of California. As of June 30, 2025, the School operated the following charter schools:

- Sage Oak Charter School – South
- Sage Oak Charter School
- Sage Oak Charter School – Keppel

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, printing and postage, information technology, and other expenses, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

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SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivables

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2025. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

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SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2025, the School has conditional grants of $5,061,371 of which $5,061,371 is recognized as deferred revenue in the statement of financial position.

Income Taxes

The School is part of a nonprofit corporation exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt school return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Leases

The School leases office space and equipment. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

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SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

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Evaluation of Subsequent Events

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of $33,462,331.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks and revolving funds which are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

The School also maintains cash in the County Treasury (the County). The County pools these funds with those of other educational Schools in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2025, as provided by the pool sponsor was $19,972,512.

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NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements represents building improvements in progress. Depreciation expense associated to the building improvements for the year ended June 30, 2025 is $134,362.

The components of property, plant, and equipment as of June 30, 2025 are as follows:

	Sage Oak - South	Sage Oak Charter School	Sage Oak - Keppel	Total
Building Improvements	$ 39,166	$ 283,556	$ 38,052	$ 360,774
Equipment	24,480	159,692	23,463	207,635
Construction in Progress	14,962	97,599	14,340	126,901
Total	78,608	540,847	75,855	695,310
Less: Accumulated Depreciation	(38,593)	(276,717)	(37,516)	(352,826)
Total Property, Plant, and Equipment	$ 40,015	$ 264,130	$ 38,339	$ 342,484

SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California. The risks of participating in this multi-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2024 total STRS plan net assets are $341 billion, the total actuarial present value of accumulated plan benefits is $482 billion, contributions from all employers totaled $8.577 billion, and the plan is 76.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826, and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

DRAFT - for discussion purposes only

SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Funding Policy (Continued)

The School's contributions to STRS for the past three years are as follows:

Year Ended June 30,	Required Contribution	Percent Contributed
2023	$ 3,461,231	100%
2024	$ 4,366,687	100%
2025	$ 5,094,602	100%

NOTE 6 LEASES – ASC 842

The School leases equipment as well as certain operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through April 2030. Certain facility leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Additionally, the agreements generally require the School to pay real estate taxes, insurance, and repairs. The following table provides quantitative information concerning the School's lease for the year ended June 30, 2025:

Operating Lease Costs	$	318,863
Other Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$	316,306
Right-of-use assets obtained in exchange for new operating lease liabilities:	$	2,910,823
Weighted-Average Remaining Lease Term - Operating Leases		4.3 Years
Weighted-Average Discount Rate - Operating		4.01%

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The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025, is as follows:

Year Ending June 30,	Operating Leases
2026	$ 779,051
2027	818,487
2028	834,308
2029	724,470
2030	313,332
Thereafter	18,958
Total Lease Payments	3,488,606
Less: Interest	(294,306)
Present Value of Lease Liabilities	$ 3,194,300

SAGE OAK CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In the normal course of business, the School is subject to legal claims. After consultation with the School's legal counsel, management of the School is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the School's financial position.

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SUPPLEMENTARY INFORMATION

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SAGE OAK CHARTER SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

	Required Instructional Days	Traditional Calendar Days	Status
Sage Oak – South			
Grade K	175	175	In compliance
Grade 1	175	175	In compliance
Grade 2	175	175	In compliance
Grade 3	175	175	In compliance
Grade 4	175	175	In compliance
Grade 5	175	175	In compliance
Grade 6	175	175	In compliance
Grade 7	175	175	In compliance
Grade 8	175	175	In compliance
Grade 9	175	175	In compliance
Grade 10	175	175	In compliance
Grade 11	175	175	In compliance
Grade 12	175	175	In compliance
Sage Oak Charter School			
Grade K	175	175	In compliance
Grade 1	175	175	In compliance
Grade 2	175	175	In compliance
Grade 3	175	175	In compliance
Grade 4	175	175	In compliance
Grade 5	175	175	In compliance
Grade 6	175	175	In compliance
Grade 7	175	175	In compliance
Grade 8	175	175	In compliance
Grade 9	175	175	In compliance
Grade 10	175	175	In compliance
Grade 11	175	175	In compliance
Grade 12	175	175	In compliance
Sage Oak – Keppel			
Grade K	175	175	In compliance
Grade 1	175	175	In compliance
Grade 2	175	175	In compliance
Grade 3	175	175	In compliance
Grade 4	175	175	In compliance
Grade 5	175	175	In compliance
Grade 6	175	175	In compliance
Grade 7	175	175	In compliance
Grade 8	175	175	In compliance
Grade 9	175	175	In compliance
Grade 10	175	175	In compliance
Grade 11	175	175	In compliance
Grade 12	175	175	In compliance

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See the Auditors' Report and accompanying Notes to Supplementary Information.

SAGE OAK CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2025

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Sage Oak – South				
Grades K-3	-	303.89	-	303.59
Grades 4-6	-	115.81	-	114.03
Grades 7-8	-	71.48	-	71.49
Grades 9-12	-	81.79	-	80.97
ADA Totals	-	572.97	-	570.08
Sage Oak Charter School				
Grades K-3	-	1,647.08	-	1,649.59
Grades 4-6	-	956.03	-	957.09
Grades 7-8	-	577.53	-	578.10
Grades 9-12	-	661.03	-	662.71
ADA Totals	-	3,841.67	-	3,847.49
Sage Oak – Keppel				
Grades K-3	-	203.48	-	203.10
Grades 4-6	-	104.59	-	103.90
Grades 7-8	-	70.81	-	70.27
Grades 9-12	-	60.68	-	60.85
ADA Totals	-	439.56	-	438.12

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See the Auditors' Report and accompanying Notes to Supplementary Information.

SAGE OAK CHARTER SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

There were no differences between the Annual Financial Report and Audited Financial Statements.

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See the Auditors' Report and accompanying Notes to Supplementary Information.

SAGE OAK CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Identification	Sage Oak - South	Sage Oak Charter School	Sage Oak - Keppel	Total
U.S. Department of Education							
Pass-Through Program From							
California Department of Education:							
Every Student Succeeds Act							
Title I, Part A, Basic Grants: Low-Income and Neglected	84.010	14329		$ 49,512	$ 451,653	$ 59,569	$ 560,734
Title II, Part A, Teacher Quality	84.367	14341		8,985	76,088	9,097	94,170
Title IV, Part A, Student Support & Academic Enrichment	84.424	N/A		10,000	27,730	10,000	47,730
Special Education Cluster:							
Special Education - IDEA	84.027	13379		78,714	573,697	73,551	725,962
Total Special Education Cluster				78,714	573,697	73,551	725,962
Total U.S. Department of Education				147,211	1,129,168	152,217	1,428,596
Total Federal Expenditures				$ 147,211	$ 1,129,168	$ 152,217	$ 1,428,596

N/A - Not Applicable and/or Not Available.

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See the Auditors' Report and accompanying Notes to Supplementary Information.

SAGE OAK CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the School.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement

NOTE 5 INDIRECT COST RATE

The School has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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See the Auditors' Report and accompanying Notes to Supplementary Information.

OTHER INFORMATION

DRAFT - for discussion purposes only

SAGE OAK CHARTER SCHOOLS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2025

Sage Oak Charter Schools (the School) consists of three charter schools and is a nonprofit benefit corporation under the laws of the state of California. As of June 30, 2025, the School operated the following charter schools:

- Sage Oak Charter School – South
- Sage Oak Charter School
- Sage Oak Charter School – Keppel

Sage Oak Charter School – South was established in 2019, when it was granted its charter through Warner Unified School District (WUSD) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. The charter school number is: 2051.

Sage Oak Charter School was established in 2017, when it was granted its charter through Helendale Elementary School District (HESD) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. The charter school number is: 1885.

Sage Oak Charter School – Keppel was established in 2017, when it was granted its charter through Keppel Union Elementary School District (KUSD) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. The charter school number is: 1886.

The Board of Directors and the Administrators as of the year ended June 30, 2025 were as follows:

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Sage Oak Charter Schools – BOARD OF DIRECTORS

Member	Office	Term Expires
William Hall	President	September 14, 2026
Michael Humphrey	Vice President	September 14, 2026
Steve Fraire	Clerk	September 8, 2025
Susan Houle	Member	September 8, 2025
Pete Matz	Member	September 14, 2026

ADMINISTRATORS

Krista Woodgrift	Superintendent & CEO

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Sage Oak Charter Schools
Redlands, California

DRAFT - for discussion purposes only

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Sage Oak Charter Schools (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Board of Directors
Sage Oak Charter Schools

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DRAFT - for discussion purposes only

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE

Board of Directors
Sage Oak Charter Schools
Redlands, California

DRAFT - for discussion purposes only

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sage Oak Charter Schools' (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2025. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative* Requirements*, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School's federal programs.

Board of Directors
Sage Oak Charter Schools

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

DRAFT - for discussion purposes only

Board of Directors
Sage Oak Charter Schools

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

DRAFT - for discussion purposes only

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Sage Oak Charter Schools
Redlands, California

DRAFT - for discussion purposes only

Report on Compliance

Opinion on State Compliance

We have audited Sage Oak Charter Schools' (the School) compliance with the types of compliance requirements applicable to the School described in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2025. The School's applicable state compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Board of Directors
Sage Oak Charter Schools

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

DRAFT for discussion purposes only

Board of Directors
Sage Oak Charter Schools

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant (CTEIG)	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Not Applicable: The School did not receive program funding or did not otherwise operate the program during the fiscal year.

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Board of Directors
Sage Oak Charter Schools

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

DRAFT - for discussion purposes only

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

SAGE OAK CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____x____ no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes ____x____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027	Special Education IDEA

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____x____ yes _____ no

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SAGE OAK CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditors' Results (Continued)

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2025.

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SAGE OAK CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year.

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Coversheet

(Action) Approval of New 1015-SO Social Media Policy

Section: XIII. Policy Development
Item: A. (Action) Approval of New 1015-SO Social Media Policy
Purpose: Vote
Submitted by:
Related Material: 1015-SO Social Media Policy_12.11.2025.pdf

BACKGROUND:

Sage Oak Charter Schools requests the Board approve a new Social Media Board Policy to ensure clear, consistent, and legally compliant guidance for how staff, students, parents, and community members engage on digital platforms. Social media communication has a direct impact on student safety, school reputation, confidentiality, and compliance with Education Code provisions related to student records, bullying, discrimination, and employee conduct. A formal policy establishes expectations for professional behavior and promotes responsible online interaction that supports the school's mission. It also provides a framework for responding to misuse, maintaining transparency, and fostering a safe and respectful digital environment for the entire school community.

RECOMMENDATION:

It is recommended the Board approve the new 1015-SO Social Media Policy as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

COMMUNITY RELATIONS SO-1015

Social Media Policy

Sage Oak Charter Schools ("SOCS" or the "Charter School") adopts this Social Media Policy to ensure that all social media platforms are used as tools for informing, celebrating, and engaging the school community. This policy ensures that all official Sage Oak social media use reflects professionalism, protects student and staff privacy, complies with applicable laws, and supports consistent, respectful, and effective communication at all times. This policy applies to all Sage Oak-managed social media accounts operated by authorized staff or program representatives. It also establishes expectations for staff and community interactions on these platforms ("official accounts"). Staff tasked with managing official accounts will receive periodic training regarding this policy. The Charter School will review this policy on an as-needed basis.

Management of Official Social Media Accounts
Only authorized staff members designated by the Superintendent may create or manage official Sage Oak social media accounts. All content must align with Sage Oak's mission, values, and goals. Posts should be factual, professional, inclusive, and related to Sage Oak operations, programs, or achievements. All Sage Oak social media activity constitutes a public record and is subject to applicable federal and state laws, including FERPA, copyright, and public records retention laws.

Appropriate Use by Employees
Employees who participate in official Sage Oak social media accounts shall adhere to all applicable Sage Oak policies and procedures. This Policy recognizes employees' lawful rights to speak as citizens while still allowing Sage Oak to address social media conduct that impacts the work environment or students. Sage Oak encourages employees to use social media responsibly as private citizens. Employees may share or repost official Sage Oak content, such as job announcements, on personal accounts as long as they use the original post.

Employees **must not:**

1. Use Sage Oak logos on personal accounts unless approved by Sage Oak for professional networking.
2. Share confidential or internal information.
3. Post any personally identifiable student information including names, videos, and photographs without the written, informed consent of the child's parent/legal guardian and all Sage Oak Staff (e.g., through media release and opt out procedures), as needed.
4. Represent personal opinions as those of Sage Oak. When appropriate, employees who participate in official Sage Oak social media accounts shall include a disclaimer stating that "Opinions expressed are my own and do not represent the views of Sage Oak Charter Schools."
5. Use social media—personal or professional—to harass, threaten, or discriminate against others.

Social Media Policy

Comment Guidelines

To maintain a safe and respectful online environment, comments and participation on Sage Oak social media pages must follow these standards:

1. Be respectful and civil. Personal attacks, bullying, or profanity are not permitted. These platforms, which are used by students, staff, and families, help set a positive example.
2. Protect privacy. Do not post confidential or identifying information about students, families, or employees.
3. Stay on topic. Ensure discussions remain relevant and non-promotional. Comments must relate to the subject matter of the post or the stated purpose of the site.
4. Communicate responsibly, accurately, and honestly to maintain order and respect. Do not post comments that incite unlawful acts or school disruptions.
5. Avoid discrimination or hate speech. Treat all individuals with dignity and respect, regardless of background or identity. Do not post comments containing obscene, libelous, discriminatory, or harassing language, including any form of abuse, harassment, stalking, threats, or attacks. Racial slurs, threats, or harassment will be removed.
6. Avoid commercial or political promotion. Advertising or campaign activity is prohibited. Promotional comments include comments of a commercial nature (e.g., advertising and promotional content) and political promotion.
7. Avoid false or misleading information. Misinformation may be hidden or removed to ensure factual communication.

Comments that violate these guidelines may be hidden or removed. Users who repeatedly violate the standards may be blocked or reported to the platform or law enforcement as appropriate.

Social Media Crisis Communication Guidelines

Consistent with the Sage Oak Charter Schools Crisis Communications Plan, during a major emergency or crisis, Sage Oak's communication priority is to share timely, accurate, and unified information that protects safety and prevents misinformation. Sage Oak may temporarily disable comments on posts during an active crisis to maintain message clarity and prevent misinformation, speculation, or hostility. Disabling comments must be content-neutral (not based on the viewpoint of commenters) and applied consistently, such as on all emergency-related updates.