



Sage Oak Charter Schools

Regular Meeting of the Board of Directors

Published on March 6, 2026 at 1:14 PM PST
Amended on March 9, 2026 at 10:14 AM PDT

Date and Time

Thursday March 12, 2026 at 11:05 AM PDT

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: 93738280169

Passcode: 687911

Dial In:[\(US\) +1 386-347-5053](#)

Passcode: 687911

Teleconference Location

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.

Agenda

	Purpose	Presenter	Time
I. Opening Items			11:05 AM
A. Call the Meeting to Order		Board President	1 m
B. Record Attendance		Board President	1 m
Roll Call:			
William Hall, President			
Michael Humphrey, Vice President			
Steve Fraire, Clerk			
Susan Houle, Member			
Peter Matz, Member			
II. Pledge of Allegiance			11:07 AM
A. Led by Board President or designee		Board President	1 m
III. Approve Agenda			11:08 AM

	Purpose	Presenter	Time
A. (Action) Approval of Agenda for March 12, 2026 Regular Meeting of the Board of Directors	Vote	Board President	1 m

It is recommended the Board approve the agenda for the March 12, 2026, 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 ____

IV. Approve Minutes

11:09 AM

A. (Action) Approval of Minutes for February 12, 2026 Regular Meeting of the Board of Directors	Approve Minutes	Board President	1 m
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It is recommended the Board approve the minutes from the February 12, 2026, 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 _____

V. 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

Purpose Presenter Time

(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.

VI. Consent Agenda **11:10 AM**

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 - February 2026
- 2. Report of Investment Activity - January 2026
- 3. Ratification of SchoolsFirst Plan Administration, Fidelity Investment Recordkeeping & Administrative Services Agreement
- 4. Ratification of Opichi LLC Student Lifecycle Management System Proposal
- 5. Ratification of Opichi LLC IT Help Desk Proposal
- 6. Ratification of Opichi LLC Sprint Development Proposal
- 7. Ratification of Pro Audio Video Job Contract

B. Consent - Education Services 1 m

- 1. Ratification of Ayres Hotel Seal Beach Contract
- 2. Ratification of Rancho Simi Recreation & Park District Facility Use Permit #36427
- 3. Ratification of Rancho Simi Recreation & Park District Facility Use Permit #36429
- 4. Ratification of Los Alamitos Recreation & Community Services Reservation Worksheet
- 5. Ratification of Riverside Convention Center Contract Addendum #2
- 6. Ratification of Four Points Rancho Cucamonga Banquet Event Orders
- 7. Ratification of TPR Education, LLC d/b/a The Princeton Review Service Order (Tutor.com)

	Purpose	Presenter	Time
C.	Consent - Human Resources		1 m
	<ul style="list-style-type: none"> 1. Approval of Certificated Personnel Report 2. Approval of Classified Personnel Report 3. Approval of Job Descriptions 4. Approval of Revised 2025-26 Sage Oak Charter Schools Employee Handbook 		
D.	Consent - Policy Development		1 m
	<ul style="list-style-type: none"> 1. Approval to Rescind Policies <ul style="list-style-type: none"> ◦ 4000 Series - Human Resources <ul style="list-style-type: none"> ▪ 4010-SO At-Will Policy (<i>Covered in Employee Handbook</i>) ▪ 4130-SO Remote Work Policy (<i>Covered in Employee Handbook</i>) ▪ 4160-SO Children of Teachers Policy (<i>Covered in Employee Handbook</i>) 		
E.	(Action) Approval of Consent Agenda	Vote	Board President
	<p>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).</p> <p>Roll Call Vote: William Hall Michael Humphrey Steve Fraire Susan Houle Peter Matz Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____</p>		

VII. Board Governance **11:15 AM**

A.	(Action) Approval of the Fourth Amended Bylaws of Sage Oak Charter Schools	Vote	Krista Woodgrift	2 m
	<p>It is recommended the Board approve the Fourth Amended Bylaws as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).</p> <p>Roll Call Vote:</p>			

	Purpose	Presenter	Time
William Hall Michael Humphrey Steve Fraire Susan Houle Peter Matz Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____			
B. (Action) Approval of Sage Oak Charter Schools Board of Directors Manual Revisions	Vote	Krista Woodgrift	2 m

It is recommended the Board approve the revisions to the Board of Directors Manual 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 _____

C. (Action) Approval of Resolution No. 2026-001, Increasing Sage Oak Charter Schools Board of Directors' Stipend, Effective January 1, 2026	Vote	Krista Woodgrift	5 m
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It is recommended the Board approve Resolution No. 2026-001, increasing the monthly stipend for each voting member of the Board of Directors from \$650 to \$750, a \$100 increase, effective January 1, 2026.

Fiscal Impact: \$6,000

Sage Oak Charter School (#1885)	\$4,717
Sage Oak Charter School - Keppel (#1886)	\$552
Sage Oak Charter School - South (#2051)	\$731

Roll Call Vote:

William Hall
Michael Humphrey
Steve Fraire
Susan Houle
Peter Matz

	Purpose	Presenter	Time
Moved by _____	Seconded by _____	Ayes _____	Nays _____
			Absent _____

VIII. Business Services

11:24 AM

- | | | | |
|--|------|-------------|------|
| <p>A. (Action) Approval of 2025-26 Sage Oak Charter Schools Second Interim Budget (SIB) Report, Presented by Habib Tahmas, Senior Director of Fiscal Services</p> | Vote | Tim O'Brien | 13 m |
|--|------|-------------|------|

It is recommended the Board approve the Second Interim Budget (SIB) Report for the 2025-26 fiscal year, 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 _____

- | | | | |
|--|------|-------------|------|
| <p>B. (Action) Approval of 2026-27 Sage Oak Charter Schools Strategic Budget, Staffing Plan, and Salary Schedules</p> | Vote | Tim O'Brien | 15 m |
|--|------|-------------|------|

It is recommended the Board approve the 2026-27 Strategic Budget, Staffing Plan, and Salary Schedules 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 _____

- | | | | |
|---|------|-------------|-----|
| <p>C. (Action) Approval of Sage Oak Charter Schools Federal Tax Form 990 Return (Draft) and California Tax Form 199 Return (Draft) - Year Ended June 30, 2025, as prepared by CliftonLarsonAllen (CLA)</p> | Vote | Tim O'Brien | 1 m |
|---|------|-------------|-----|

Purpose Presenter Time

It is recommended the Board approve the Federal Tax Form 990 Return (draft) and California Tax Form 199 Return (draft)- year ended June 30, 2025, as prepared by CliftonLarsonAllen (CLA), 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 _____

- D.** (Action) Approval of Audit Engagement Services, Tax Entity Filing, & Accounting Standard Assessment for the Fiscal Year 2025-26 between CliftonLarsonAllen LLP and Sage Oak Charter Schools Vote Tim O'Brien 1 m

It is recommended the Board approve the Audit Engagement Services, Tax Entity Filing, & Accounting Standard Assessment for the fiscal year 2025-26 between CliftonLarsonAllen LLP and Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

Fiscal Impact: \$66,450

Sage Oak Charter School (#1885)	\$52,243
Sage Oak Charter School - Keppel (#1886)	\$6,113
Sage Oak Charter School - South (#2051)	\$8,094

Roll Call Vote:

William Hall

Michael Humphrey

Steve Fraire

Susan Houle

Peter Matz

Moved by _____ Seconded by _____ Ayes _____ Nays _____ Absent _____

IX. Correspondence/Proposals/Reports 11:54 AM

- A.** Sage Oak Highlights Krista Woodgrift 9 m

	Purpose	Presenter	Time
B.	Student Highlight Traci King, Director of Secondary Education/Principal Student: Justin Park, 12th grade Student: Logan Hodge, 12th grade	Erin Bunch	9 m
X.	Calendar		
	The next scheduled meeting will be a Board of Directors Study Session held on April 9, 2026.		
XI.	Comments		12:12 PM
	A.	Board Comments	3 m
	B.	Superintendent Comments	3 m
XII.	Closing Items		12:18 PM
	A.	Adjourn Meeting	1 m
		Vote	Board President
		Roll Call Vote:	
		William Hall	
		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 February 12, 2026 Regular Meeting of the Board of Directors

Section: IV. Approve Minutes
Item: A. (Action) Approval of Minutes for February 12, 2026 Regular Meeting of the Board of Directors
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Meeting of the Board of Directors on February 12, 2026

APPROVED

SAGE OAK
CHARTER SCHOOLS



Sage Oak Charter Schools

Minutes

Regular Meeting of the Board of Directors

Date and Time

Thursday February 12, 2026 at 11:30 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

Link to [Join Zoom Meeting](#)

ID: 93057825960
Passcode: 072718

Dial In: [\(US\) +1 301-715-8592](#)

Passcode: 072718

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Directors Present

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

Directors Absent

None

Directors who left before the meeting adjourned

P. Matz

Guests Present

B. Bookser, E. Horta, K. Woodgrift, L. Snee, L. Thompson, T. Tedesco

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 Feb 12, 2026 at 11:44 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 February 12, 2026 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 February 12, 2026, Regular Meeting of the Board of Directors.

S. Houle seconded the motion.

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

Roll Call

S. Fraire Aye

W. Hall Aye

M. Humphrey Aye

P. Matz Aye

S. Houle Aye

IV. Approve Minutes

A. (Action) Approval of Minutes for January 8, 2026 Regular Meeting of the Board of Directors

M. Humphrey made a motion to W. Hall, Board President, to approve the minutes from the Regular Meeting of the Board of Directors on 01-08-26.

P. Matz seconded the motion.

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

Roll Call

S. Houle Aye

S. Fraire Aye

M. Humphrey Aye

W. Hall Aye

P. Matz Aye

V. Public Comments/Recognition/Reports

A. Public Comment

- Non-Agendaized Topic: Dianna Voss addressed the Board regarding her belief that there are ongoing IEP compliance concerns affecting her son.

VI. Correspondence/Proposals/Reports

A. Sage Oak Highlights

Krista Woodgrift, Superintendent & CEO, presented the Sage Oak Highlights for December 2025 & January 2026.

B. MTSS Update

Theresa Tedesco, Director of Student Services, Chenin Northgrave, Assistant Director of Student Services, and Amy Elwood, Student Services Coordinator, presented the Multi-Tiered System of Supports (MTSS) update.

C. Student Highlight

Theresa Tedesco, Director of Student Services, presented a student highlight featuring Adi Prabhakar.

D. Local Control and Accountability Plan (LCAP) Mid-Year Report

Jodi Cope, Director of Operations & Accountability, presented the Local Control and Accountability Plan (LCAP) mid-year report.

E. Overview of the Governor's Budget

Tim O'Brien, Assistant Superintendent of Business Services, presented an overview of the Governor's budget.

F. Review of Sage Oak Charter Schools Governance Documents

Krista Woodgrift, Superintendent & CEO, presented a review of Sage Oak Charter Schools' governance documents.

VII. Consent Agenda

A. Consent - Business Services

1. Check Register - January 2026
2. Report of Investment Activity - December 2025
3. Ratification of Office Beacon Agreement No. 0008779
4. Ratification of Opichi LLC Special Education Assessment Management System Proposal
5. Ratification of Stillings Construction Proposal
6. Ratification of WiarCom, Inc./Advanced Tracking Technologies, Inc.

B. Consent - Education Services

1. Ratification of Springhill Suites Corona Riverside Banquet Event Order

C. Consent - Human Resources

1. Approval of Certificated Personnel Report
2. Approval of Classified Personnel Report
3. Approval of Job Descriptions
4. Ratification of Leonard and Company, Inc. Contract for Outdoor Advertising
5. Ratification of Screen Vision Media Advertising Order

D. Consent - Operations & Accountability

1. Ratification of YellowFolder Quote No. 2021576

2. Approval of 2026-27 Master Agreement & Acknowledgement of Responsibilities

E. (Action) Approval of Consent Agenda

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.

P. Matz made a motion to W. Hall, Board President, to approve the items under the Consent Agenda as presented.

S. Houle seconded the motion.

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

Roll Call

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

VIII. Education Services

A. (Action) Approval of 2026-27 Catalina Island Marine Institute Overnight Field Trip Request Form & CIMI Toyon Bay Agreement

S. Houle made a motion to W. Hall, Board President, to approve the 2026-27 Catalina Island Marine Institute Overnight Field Trip Request Form & CIMI Toyon Bay Agreement as presented.

S. Fraire seconded the motion.

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

Roll Call

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

IX. Human Resources

A. (Action) Approval of Sage Oak Charter Schools' Comprehensive School Safety Plan (CSSP), Presented by Martha Villalobos, Senior Administrator, Human Resources

S. Houle made a motion to W. Hall, Board President, to approve the Sage Oak Charter Schools' Comprehensive School Safety Plan (CSSP) as presented.

S. Fraire seconded the motion.

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

Roll Call

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

B. (Action) Approval of Retroactive Base Pay Standardized Language for Teaching Positions Effective July 1, 2018

S. Fraire made a motion to W. Hall, Board President, to approve the Retroactive Base Pay Standardized Language for Teaching Positions Effective July 1, 2018 as presented. S. Houle seconded the motion.

**The base pay for all teaching positions, retroactive to July 1, 2018, is determined by the board-approved salary and the employee's agreed-upon full-time equivalent (FTE) for the applicable work year/contract term, with part-time teachers compensated on a prorated basis according to the agreed-upon FTE.*

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

Roll Call

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

X. Policy Development

A. (Action) Approval of New 5100-SO Immigration Enforcement Activity Policy

S. Fraire made a motion to W. Hall, Board President, to approve the new 5100-SO Immigration Enforcement Activity Policy as presented.

P. Matz seconded the motion.

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

Roll Call

S. Fraire Aye
W. Hall Aye
P. Matz Aye
M. Humphrey Aye
S. Houle Aye
P. Matz left at 12:49 PM.

XI. Organizational Structure - Annual Meeting of the Board

A. (Action) Approval of 2026-27 Sage Oak Charter Schools Board Meeting Calendar

S. Houle made a motion to W. Hall, Board President, to approve the 2026-27 Sage Oak Charter Schools Board Meeting Calendar.

S. Fraire seconded the motion.

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

Roll Call

M. Humphrey Aye

W. Hall Aye

S. Fraire Aye

S. Houle Aye

P. Matz Absent

B. (Action) Election of the Sage Oak Charter Schools Board President

S. Fraire made a motion to nominate William Hall as Sage Oak Charter Schools Board President for a one-year term.

S. Houle seconded the motion.

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

Roll Call

M. Humphrey Aye

S. Fraire Aye

S. Houle Aye

W. Hall Aye

P. Matz Absent

C. (Action) Election of the Sage Oak Charter Schools Board Vice President

S. Houle made a motion to nominate Michael Humphrey as Sage Oak Charter Schools Board Vice President for a one-year term.

S. Fraire seconded the motion.

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

Roll Call

P. Matz Absent

W. Hall Aye

S. Fraire Aye

S. Houle Aye

M. Humphrey Aye

D. (Action) Election of the Sage Oak Charter Schools Board Clerk

S. Houle made a motion to nominate Steve Fraire as Sage Oak Charter Schools Board Clerk for a one-year term.

M. Humphrey seconded the motion.

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

Roll Call

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

XII. Oral Presentations

A. AI Update

Brad Bookser, Director of Information Technology, presented an AI update on navigating California's AI literacy laws.

XIII. Calendar

A. Future Meetings

The next scheduled meeting will be a Regular Board of Directors Meeting held on March 12, 2026.

XIV. Comments

A. Board Comments

Board members thanked staff for the detailed reports and presentations in today's meeting, noting that the information was valuable and engaging.

B. Superintendent Comments

Superintendent Woodgrift recognized Lisa Thompson, Assistant Superintendent of Operations & Accountability, and Theresa Tedesco, Director of Student Services, for their leadership and presentations, highlighting Lisa's oversight of clean audits and strong assessment participation rates, and Theresa's dedication to supporting vulnerable students and improving English learner reclassification outcomes. She also expressed appreciation for the AI presentation, emphasizing the importance of AI literacy for the future, and thanked the Board for their continued support.

XV. 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 February 12, 2026.

S. Houle seconded the motion.

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

Roll Call

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:08 PM.

Respectfully Submitted,
W. Hall

Documents used during the meeting

- Sage Oak Highlights_December 2025 & January 2026.pdf
- MTSS Presentation.pdf
- Student Highlight_Adi Prabhakar.pdf
- LCAP Mid-Year Report Presentation.pdf
- Overview of the Governor's Budget Presentation.pdf
- Sage Oak Charter Schools Governance Documents.pdf
- BUS Consent - Business Services.pdf
- BUS Consent - Education Services.pdf
- BUS Consent - Human Resources.pdf
- BUS Consent - Operations & Accountability.pdf
- 2026-27 Catalina Island Marine Institute Overnight Field Trip Request Form.pdf
- CIMI Toyon Bay Agreement.pdf
- Sage Oak Charter Schools CSSP Revisions.pdf
- Sage Oak Charter Schools CSSP.pdf
- 5100-SO Immigration Enforcement Activity Policy.pdf
- 2026-27 Sage Oak Charter Schools Board Meeting Calendar.pdf
- Navigating California's AI Literacy Laws.pdf

FOR MORE INFORMATION

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

Coversheet

Consent - Business Services

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

SAGE OAK CHARTER SCHOOLS

Regular Meeting of the Board of Directors - March 12, 2026

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 - [February 2026](#)
2. Item: Report of Investment Activity - [January 2026](#)
3. Item: Ratification of [SchoolsFirst Plan Administration, Fidelity Investment Recordkeeping & Administrative Services Agreement](#)

Background:

Sage Oak Charter Schools requests the Board ratify the Fidelity Investments 403(b) Program Recordkeeping and Administrative Services Agreement to add Fidelity as an approved investment provider for Sage Oak's 403(b) Retirement Savings Program.

Recommendation:

It is recommended the Board ratify the SchoolsFirst Plan Administration, Fidelity Investment Recordkeeping & Administrative Services Agreement as presented.

4. Item: Ratification of [Opichi LLC Student Lifecycle Management System Proposal](#)

Background:

Sage Oak Charter Schools requests the Board ratify the Student Lifecycle Management System proposal from Opichi LLC. This system is a centralized platform designed to support student placement, transfer tracking, and roster planning through streamlined tools that improve data visibility and staff 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 Opichi LLC Student Lifecycle Management System Proposal as presented.

5. Item: Ratification of [Opichi LLC IT Help Desk Proposal](#)

Background:

Sage Oak Charter Schools requests the Board ratify the IT Help Desk Proposal from Opichi LLC for an AI-powered self-service IT support portal for the period January 30, 2026, through June 30, 2026. The purpose of this contract is to design, build, and launch a modern help portal that combines a searchable knowledge base with an AI chat assistant, enabling students, families, and staff to resolve common technology issues without submitting a ticket. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:

It is recommended the Board ratify the Opichi LLC IT Help Desk Proposal as presented.

6. Item: Ratification of [Opichi LLC Sprint Development Proposal](#)

Background:

Sage Oak Charter Schools requests the Board ratify the Sprint Development Proposal from Opichi LLC for SageCentral enhancements and the Teacher Resources AI Chat system. The AI integration supports faster access to policies, procedures, curriculum resources, and operational guidance,

reducing time spent searching across systems and improving consistency in information access. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:

It is recommended the Board ratify the Opichi LLC Sprint Development Proposal as presented.

7. **Item:** Ratification of [Pro Audio Video Job Contract](#)

Background:

Sage Oak Charter Schools requests that the Board ratify the Pro Audio Video job contract to provide audiovisual services for the March 4, 2026, All-day Leadership meeting. This expense was approved on June 18, 2025, as part of the 2025–26 July Budget.

Recommendation:

It is recommended the Board ratify the Pro Audio Video Job Contract as presented.

Coversheet

Consent - Education Services

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

SAGE OAK CHARTER SCHOOLS

Regular Meeting of the Board of Directors - March 12, 2026

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 [Ayres Hotel Seal Beach Contract](#) (PLC)

Background:

Sage Oak Charter Schools requests the Board ratify the Ayres Hotel Seal Beach contract to host the Long Beach Region Professional Learning Community (PLC) event for staff professional development on February 18, 2026. 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 Ayres Hotel Seal Beach Contract as presented.

2. **Item:** Ratification of [Rancho Simi Recreation & Park District Facility Use Permit #36427](#) (PLC)

Background:

Sage Oak Charter Schools requests the Board ratify the Rancho Simi Recreation and Park District Facility Use Permit to host the Los Angeles Region Professional Learning Community (PLC) events for staff professional development on February 11, 2026, and May 6, 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 Rancho Simi Recreation & Park District Facility Use Permit #36427 as presented.

3. **Item:** Ratification of [Rancho Simi Recreation & Park District Facility Use Permit #36429](#)
(Art in the Park & Fitness Testing)

Background:

Sage Oak Charter Schools requests the Board ratify the Rancho Simi Recreation and Park District Facility Use Permit to host the Los Angeles Region Art in the Park and Physical Fitness Testing events for students on March 13, 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 Rancho Simi Recreation & Park District Facility Use Permit #36429 as presented.

4. **Item:** Ratification of [Los Alamitos Recreation & Community Services Reservation Worksheet](#)
(Art in the Park & Fitness Testing)

Background:

Sage Oak Charter Schools requests the Board ratify the Los Alamitos Recreation & Community Services reservation worksheet to host the Long Beach Region Art in the Park and Physical Fitness Testing events for students on March 6, 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 Los Alamitos Recreation & Community Services Reservation Worksheet as presented.

5. Item: Ratification of [Riverside Convention Center Contract Addendum #2](#)

Background:

Sage Oak Charter Schools requests the Board ratify the Riverside Convention Center contract addendum for the 2026 March Summit. This addition will provide meeting space for leadership during the professional development event on March 3, 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 Riverside Convention Center Contract Addendum #2 as presented.

6. Item: Ratification of [Four Points Rancho Cucamonga Banquet Event Orders \(PLC\)](#)

Background:

Sage Oak Charter Schools requests the Board ratify the Four Points by Sheraton Banquet Event Orders to host the Rancho Cucamonga Region Professional Learning Community (PLC) events for staff professional development on February 18, 2026, and May 13, 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 Four Points Rancho Cucamonga Banquet Event Order as presented.

7. 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 Tutor.com service order for high dosage tutoring groups for the second semester of the 2025-26 school year. 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 as presented.

Coversheet

Consent - Human Resources

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

SAGE OAK CHARTER SCHOOLS

Regular Meeting of the Board of Directors - March 12, 2026

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 school's successful personnel operations. 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:

- [TOSA, Athletics](#)
- [Student Services Facilitator - MTSS](#)
- [Senior Specialist, Student Services](#)
- [Senior Administrator of IT, Data & Student Security](#)
- [Manager II, Oakschool](#)
- [Manager II, Software Systems](#)
- [Compliance Support Coordinator](#)
- [Director I, Compensation & Benefits](#)

Recommendation:

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

4. Item: Approval of [Revised 2025-26 Sage Oak Charter Schools Employee Handbook](#)

Background:

[Summary of Revisions](#)

Sage Oak Charter Schools requests the Board approve the revisions to the Employee Handbook. The handbook was updated to align several sections with integrated standalone policies, including At Will Employment and Remote Work. In compliance with SB 1137, the Equal Employment Opportunity and Anti Harassment sections now clarify protections against discrimination based on any combination of protected characteristics. New and revised sections address AB 2534 and SB848 applicant disclosure requirements, professionalism expectations (including restrictions on teachers having their own children on their roster), clearer FTE definitions, nonexempt breaks and travel time pay, corrective action procedures, and added guidance on daily rate pay, milestone stipends, and personal necessity leave. Additional compliance updates include Whistleblower hotline information, expanded state benefits, and workers' compensation details, and required state and federal notices added to the appendices.

Recommendation:

It is recommended the Board approve the revised 2025-26 Sage Oak Charter Schools Employee Handbook as presented.

Coversheet

Consent - Policy Development

Section: VI. Consent Agenda
Item: D. Consent - Policy Development
Purpose:
Submitted by:
Related Material: BUS Consent - Policy Development.pdf

SAGE OAK CHARTER SCHOOLS

Regular Meeting of the Board of Directors - March 12, 2026

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:

4000 Series- Personnel Services: Rescinded

[4010-SO At-Will Policy](#)

Sage Oak Charter Schools requests the Board approve rescinding the At-Will Policy, as this information is already covered in the employee handbook.

[4130-SO Remote Work Policy](#)

Sage Oak Charter Schools requests the Board approve rescinding the Remote Work Policy, as this information is already covered in the employee handbook.

[4160-SO Children of Teachers Policy](#)

Sage Oak Charter Schools requests the Board approve rescinding the Children of Teachers Policy, as this information is already covered in the employee handbook.

Recommendation:

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

Coversheet

(Action) Approval of the Fourth Amended Bylaws of Sage Oak Charter Schools

Section: VII. Board Governance
Item: A. (Action) Approval of the Fourth Amended Bylaws of Sage Oak Charter Schools
Purpose: Vote
Submitted by:
Related Material: Fourth Amended Bylaws of Sage Oak Charter Schools_Redline_March 12, 2026.pdf

BACKGROUND:

The proposed Fourth Amended Bylaws of Sage Oak Charter Schools provide flexibility in how board recruitment and candidate review are conducted, allowing for either a formal committee or an ad hoc approach, while maintaining the existing requirement that directors are elected by majority vote at a properly noticed public meeting in compliance with the Brown Act.

RECOMMENDATION:

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

FOURTH~~THIRD~~ AMENDED AND RESTATED BYLAWS
OF
SAGE OAK CHARTER SCHOOLS
(A California Nonprofit Public Benefit Corporation)

Adopted on **March 12, 2026**~~January 12, 2023~~

ARTICLE I. NAME

Section 1.01 Corporate Name. The name of this corporation is Sage Oak Charter Schools (hereinafter, the "Corporation").

ARTICLE II. OFFICES

Section 2.01 Principal Office. The principal office of the Corporation is located at 1473 Ford Street, Suite 105, Redlands, CA 92373. The Board of Directors ("Board") may change the principal office from one location to another within the State of California.

Section 2.02 Other Offices. The Board may at any time establish branch or subordinate offices at any place or places where this Corporation is qualified to conduct its activities.

ARTICLE III. PURPOSES

Section 3.01 Description in Articles. The Corporation's general and specific purposes are described in its Articles of Incorporation.

ARTICLE IV. DEDICATION OF ASSETS

Section 4.01 Dedication of Assets. This Corporation's assets are irrevocably dedicated to charitable and educational purposes. No part of the net earnings, properties, or assets of the Corporation, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or to any Director or officer of the Corporation. Upon dissolution of the Corporation, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation shall be distributed as set forth in its Articles of Incorporation.

ARTICLE V. NO MEMBERS

Section 5.01 No Members. The Corporation shall have no members within the meaning of Section 5056 of the California Nonprofit Public Benefit Corporation Law.

Section 5.02 Authority Vested in the Board. Any action that otherwise requires approval by a majority of all members, or approval by the members, requires only approval of the Board. All rights that would otherwise vest under the California Nonprofit Public Benefit Corporation Law in the members shall vest in the Board.

Section 5.03 Associates. The Corporation may use the term "members" to refer to persons associated with it, but such persons shall not be corporate members within the meaning of Section 5056

of the California Nonprofit Public Benefit Corporation Law.

ARTICLE VI. BOARD OF DIRECTORS

Section 6.01 General Powers. Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and any limitations of the Articles of Incorporation or these Bylaws, the Corporation's activities and affairs shall be conducted, and all corporate powers shall be exercised, by or under the direction of the Board. The Board may delegate the management of the Corporation's activities to any person(s), management company, or committees, however composed, provided that the Corporation's activities and affairs shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

Section 6.02 Specific Powers. Without prejudice to such general powers, but subject to the same limitations, the Board shall have the following powers:

(a) To approve personnel policies and monitor their implementation; to select and remove certain officers, agents, and employees of the Corporation, and to prescribe such powers and duties for them as are compatible with law, the Articles of Incorporation, or these Bylaws; to fix their compensation;

(b) To conduct, manage, and control the affairs and activities of the Corporation and to make such rules and regulations to do so which are not inconsistent with law, the Corporation's Articles of Incorporation, or these Bylaws;

(c) To change the principal office or the principal business office in California from one location to another; cause the Corporation to be qualified to conduct its activities in any other state, territory, dependency, or country; and conduct its activities in or outside California;

(d) To borrow money and incur indebtedness for the Corporation's purposes and to cause to be executed and delivered therefore, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and security therefore;

(e) To carry on a business and apply any revenues in excess of expenses that result from the business activity to any activity that it may lawfully engage in;

(f) To acquire by purchase, exchange, lease, gift, devise, bequest, or otherwise, and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey, or otherwise dispose of real and personal property;

(g) To act as trustee under any trust incidental to the principal object of the Corporation, and to receive, hold, administer, exchange, and expend funds and property subject to such trust; and

(h) To enter into any contracts or other instruments, and do any and all other things incidental to or expedient for attainment of the Corporation's purposes.

Section 6.03 Number of Directors. The Board shall consist of a minimum of three (3) and no

more than nine (9) Directors, with the actual number to be determined from time to time by the Board. If a charter authorizer representative serves on the Board pursuant to Education Code Section 47604(c), the Board may elect an additional Director to maintain an odd number of Directors, even in excess of the nine (9) Director limit described in this section.

Section 6.04 Election of Directors. Unless an alternative process is adopted or implemented by the Board, candidates shall be nominated, evaluated, and elected ~~as follows:~~

~~The Board will appoint an advisory committee to identify qualified candidates for election to the Board and will endeavor to appoint the committee at least thirty (30) days before any election of Director(s). The committee will prepare and provide the Board a list of qualified candidates nominated by the committee and will endeavor to complete and provide the Board such list at least seven (7) days before the election or at such other time as the Board may direct. If available at the time, the Secretary shall also provide the Board with a copy of the list when sending notice of the meeting at which the election will be held, or as soon as possible thereafter.~~

~~Directors shall be elected by a majority vote of the Directors then in office, typically at the Board's annual meeting. All Directors shall have full voting rights.~~

Section 6.05 Terms of Office. With the exception of the initial Board that served five-year terms, each Director shall hold office for a three-year term, but the Board may designate a particular Director to serve a one-, two- or three-year term in order to maintain staggered terms on the Board. Each incumbent Director shall serve until a successor has been elected and seated by the Board. There shall be no limitation on the number of consecutive terms to which a Director may be re-elected.

Section 6.06 Events Causing Vacancies on Board. A vacancy on the Board shall be deemed to exist if a Director dies, resigns, is removed, or if the authorized number of Directors is increased. The Board may declare vacant the office of a Director who has been declared of unsound mind by a final order of court, convicted of a felony, or found by a final order or judgment of any court to have breached any duty arising under Article 3 of Chapter 2 of the California Nonprofit Public Benefit Corporation Law. Vacancies on the Board shall be filled by the vote of a majority of Directors then in office. Each Director so elected shall hold office until the expiration of the term of the replaced Director and until a successor has been duly elected and seated by the Board.

Section 6.07 Removal. Any Director may be removed at any time by a majority vote of the Board, with or without cause.

Section 6.08 Resignation. Subject to Section 5226 of the California Nonprofit Public Benefit Corporation Law, any Director may resign effective upon giving written notice to the Superintendent/Chief Executive Officer and the Board President, or the Board as a whole, unless the notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be elected before then to take office when the resignation becomes effective. No Director may resign when the Corporation would then be left without at least one (1) Director in charge of its affairs.

Section 6.09 Brown Act and Charter Schools Act Compliance; Location of Meetings. Meetings of the Board with respect to charter school operations shall be called, held, and conducted in accordance with the terms and provisions of the Ralph M. Brown Act (Government Code Sections 54950, *et seq.*)

("Brown Act") and the Charter Schools Act.

Section 6.10 Annual Meetings. The Board shall meet annually for the purpose of organization, election of directors and officers, and the transaction of such other business as may properly be brought before the meeting.

Section 6.11 Regular Meetings. The Board shall hold regular meetings, along with the annual meetings, at such times and places as may from time to time be fixed by the Board. Regular meetings of the Board related to charter school operations shall be called, held, and conducted in accordance with the Brown Act and the Charter Schools Act, including that agendas for such meetings will be posted seventy-two (72) hours prior to the meeting in a location that is freely accessible to members of the public and on the school's website. The notice shall contain a brief general description of each item of business to be transacted or discussed at the meeting.

Section 6.12 Special Meetings. Special meetings of the Board for any purpose may be called at any time by the Superintendent/Chief Executive Officer, the Board President, or any two Directors. Notice of the time and place of special meetings shall be delivered to each Director personally or by telephone or email. Notice of special meetings related to charter school operations shall be provided at least twenty-four (24) hours prior to the meeting and shall be held in locations and in a manner consistent with the Brown Act and the Charter School Act.

Section 6.13 Quorum. A majority of the actual number of Directors then in office shall constitute a quorum. Every action taken or decision made by a majority of the Directors present at a meeting duly held at which a quorum is present is an act of the Board, subject to the provisions of Corporations Code Section 5212 (appointment of committees), Section 5233 (approval of contracts or transactions in which a director has a direct or indirect material financial interest), Section 5234 (approval of certain transactions between corporations having common directorships), Section 5235 (compensation of directors or officers), and Section 5238(e) (indemnification of directors), and except as may be otherwise provided under the Political Reform Act, if applicable. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of Directors, but no action can be taken unless and until a quorum is restored. Directors may not vote by proxy.

Section 6.14 Participation by Teleconference. Directors may participate in a meeting of the Board through the use of teleconference telephone, electronic video communication, or similar communications equipment, so long as each Director participating in such meeting can communicate with all of the other Directors concurrently and is provided the means of participating in all matters before the Board. In addition, a Board meeting related to charter school operations must be noticed and conducted in compliance with Section 54953(b) of the Brown Act and the Charter Schools Act, including without limitation the following:

- (a) At a minimum, a quorum of the members of the Board shall participate in the teleconference meeting from locations within the Corporation's jurisdiction;
- (b) All votes taken during a teleconference meeting shall be by roll call;
- (c) Agendas shall be posted at all teleconference locations, with each location identified in the notice and agenda of the meeting;

(d) All locations where a member of the Board participates via teleconference must be fully accessible to members of the public and shall be listed on the agenda;

(e) Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board directly at each teleconference location; and

(f) Members of the public attending a meeting conducted via teleconference need not give their name when entering the conference call.

Section 6.15 Waiver of Notice. Notice of a meeting need not be given to any Director who signs a waiver of notice or a written consent to holding the meeting or an approval of the minutes thereof, whether before or after the meeting, or who attends the meeting without protesting the lack of notice to such Director prior thereto or at its commencement. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meetings.

Section 6.16 Action Without Meeting. The Board may take action without a meeting with respect to activities that are not related to charter school operations, if any, so long as all Directors on the Board consent in writing to such action and if allowed by applicable law under the Government and Educations Codes. Such written consents shall have the same effect as a unanimous vote of the Board and shall be filed with the minutes of the Board.

Section 6.17 Adjournment. A majority of the Directors present, whether or not a quorum is present, may adjourn any Board meeting to another time and place. If the meeting is adjourned for more than twenty-four (24) hours, notice of any adjournment to another time or place shall be given prior to the adjourned meeting to the Directors who were not present at the time of the adjournment.

Section 6.18 Compensation and Reimbursement. Directors may receive such compensation for their service as Directors and/or officers as the Board may establish by resolution to be just and reasonable compensation as to the Corporation at the time that the resolution is adopted. The Board may approve the reimbursement of a Director's actual and necessary expenses incurred when conducting the Corporation's business.

Section 6.19 Interested Person. No more than forty-nine percent (49%) of the persons serving on the Board may be interested persons. An interested person is (a) any person currently being compensated by the Corporation for services rendered to it within the previous 12 months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as Director; and (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of such person. The Board may adopt other policies circumscribing potential conflicts of interest.

ARTICLE VII. BOARD OFFICERS

Section 7.01 Board Officers. The Corporation shall have the following Board officer positions, which shall be filled by Directors currently serving on the Board pursuant to Section 7.02 below, and who shall have such authority and duties as the Board may determine including the following:

(a) Board President, who shall ensure that Board meetings are conducted in an efficient, transparent, and orderly manner, including without limitation the following duties:

- Call the meeting to order at the appointed time and preside over the meeting;
- Announce the business to come before the Board in its proper order;
- Enforce these bylaws related to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act and Charter Schools Act;
- Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference;
- Facilitate the Board's effective deliberation, ensuring that each Director has an opportunity to participate and that the discussion remains focused;
- Rule on issues of parliamentary procedure; and
- Put motions to a vote, and clearly state the results of the vote.

(b) Board Vice President, who shall preside at Board meetings and fulfill the Board President's responsibilities described above in the absence of the Board President.

(c) Board Clerk, who may preside at Board meetings and fulfill the Board President's responsibilities described above in the absence of the Board Vice President or the Board President. In addition to the Board President, the Board Clerk shall review and sign the Board approved minutes of this Corporation.

Section 7.02 Election of Board Officers. The Board officers shall be elected annually by a majority vote of the Board at a regular or special meeting of the Board, shall serve at the pleasure of the Board for one (1) year terms without a limitation on the number of consecutive terms, and shall hold their respective offices until their resignation, removal, or other disqualification from service.

Section 7.03 Removal of Board Officers. Any Board officer may be removed, with or without cause, by a majority vote of the Board at any time. Such removal shall be without prejudice to the rights, if any, of an officer under any contract of employment.

Section 7.04 Resignation of Board Officers. Any Board officer may resign at any time by giving written notice to the Board, but without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party. Any such resignation shall take effect upon receipt of that notice or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of such resignation shall not be necessary to make it effective.

Section 7.05 Board Officer Vacancies. A vacancy in any Board office for any reason shall be filled in the manner provided in Section 7.02 for the election of Board officers, except that such vacancies shall be filled as they occur (rather than annually).

Article XIII. CORPORATE OFFICERS

Section 8.01 Corporate Officers. The Corporation shall have the following corporate officer positions, which are typically held by employees or contractors of the Corporation, who shall have the following duties and shall serve pursuant to their contracts of employment:

(a) Superintendent/Chief Executive Officer, who shall be the general manager and chief executive officer of the Corporation, and, subject to the control of the Board and their employment contract, shall generally supervise, direct, and control the activities, affairs, and employees of the Corporation, and shall see that all resolutions of the Board are carried into effect, and shall perform any

and all other duties assigned by the Board, and by contract if an employee. The Superintendent/Chief Executive Officer shall be reported on the Statement of Information filed with the Secretary of State as the Chief Executive Officer of the Corporation.

(b) Chief Financial Officer, who shall supervise the charge and custody of all funds of this Corporation, the deposit of such funds in the manner prescribed by the Board, and the keeping and maintaining of adequate and correct accounts of the Corporation's properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. The Chief Financial Officer shall be reported on the Statement of Information filed with the Secretary of State as the Chief Financial Officer of the Corporation.

(c) Secretary, who shall be responsible for keeping a full and complete record of the proceedings of the Board and its committees, giving such notices as may be proper and necessary, keep the minute books of this Corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. The Secretary shall be reported on the Statement of Information filed with the Secretary of State as the Secretary of the Corporation.

Section 8.02 Duplication of Office Holders. Any number of offices may be held by the same person, except that neither the Secretary, the Treasurer (if any) nor the Chief Financial Officer may serve concurrently as the Board President or the Superintendent/Chief Executive Officer.

Section 8.03 Compensation of Officers. Subject to Section 6.18 above, the salaries of officers, if any, shall be fixed from time to time by resolution of the Board, or in the case corporate officers hired by the Superintendent/Chief Executive Officer, the Superintendent/Chief Executive Officer shall have the authority to fix such corporate officers' salaries, if any. In all cases, any salaries received by the Corporation's officers shall be reasonable and given in return for services actually rendered for the Corporation which relate to the performance of the charitable purposes of the Corporation.

ARTICLE IX. COMMITTEES

Section 9.01 Board Committees. The Board may create one or more committees, each consisting of two (2) or more Directors or others to serve at the pleasure of the Board, and may delegate to such committee any of the authority of the Board, except with respect to:

(a) Final action on any matter that, by law, requires approval of all of the Directors or a majority of all of the Directors;

(b) The filling of vacancies on the Board or on any committee which has the authority of the Board;

(c) The fixing of compensation, if any, of the Directors for serving on the Board or on any committee;

(d) The amendment or repeal of the Corporation's Bylaws or the adoption of new Bylaws;

(e) The amendment or repeal of any resolution of the Board which by its express terms is not so amendable or repealable;

(f) The appointment of other committees having the authority of the Board; or

(g) The expenditure of corporate funds to support a nominee for Director after there are more people nominated for Director than can be elected.

Committees must be created, and the members thereof appointed, by resolution adopted by a majority of the number of Directors then in office. The Board may appoint, in the same manner, alternate members to a committee who may replace any absent member at any meeting of the committee.

Section 9.02 Meetings and Action of Board Committees. Meetings and actions of Board committees shall be governed generally by, held, and taken in accordance with the provisions of these Bylaws concerning meetings of the Board, except that special meetings of committees may also be called by resolution of the Board. Meetings of committees related to charter school operations shall be conducted in accordance with the Brown Act, if applicable. The Board may prescribe the manner in which proceedings of any such committee shall be conducted, so long as such rules are consistent with these Bylaws and the Brown Act, if applicable. In the absence of any such rules by the Board, each committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Minutes shall be kept of each meeting of each committee and shall be filed with the corporate records.

Section 9.03 Revocation of Delegated Authority to Board Committees. The Board may, at any time, revoke or modify any or all of the authority so delegated to a committee, increase or decrease, but not below two (2), the numbers of its members, and may fill vacancies therein from the members of the Board.

Section 9.04 Audit Committee. For any tax year in which the Corporation has non-governmental gross revenues of \$2 million or more or is otherwise required by applicable law to have an independent audit, this Corporation shall have an Audit Committee whose members shall be appointed by the Board, and may include both Directors and non-Directors, subject to the following limitations: (a) members of the Finance Committee, if any, shall constitute less than one-half of the membership of the Audit Committee; (b) the Chair of the Audit Committee may not be a member of the Finance Committee, if any; (c) the Audit Committee may not include any member of the staff, including the Superintendent/Chief Executive Officer and the Chief Financial Officer; (d) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this Corporation; and (e) Audit Committee members may not receive compensation greater than the compensation paid to Directors for their service on the Board (as provided herein, members of the Board are not compensated for service on the Board).

The Audit Committee shall: (1) recommend to the full Board for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (2) subject to the supervision of the full Board, negotiate the compensation of the auditor on behalf of the Board; (3) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this Corporation are in order; (4) review and determine whether to accept the audit; and (5) approve performance of any non-audit services provided to this Corporation by the auditor's firm.

ARTICLE X. INDEMNIFICATION AND INSURANCE

Section 10.01 Indemnification. To the fullest extent permitted by law, the Corporation shall indemnify its Directors, officers, employees, and other persons described in Corporations Code Section 5238(a), including persons formerly occupying any such positions, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in that section, and including an action by or in the right of the Corporation by reason of the fact that the person is or was a person described in that section. "Expenses" shall have the same meaning herein as in Section 5238(a) of the Corporations Code. On written request to the Board of Directors by any person seeking indemnification under Corporations Code Section 5238(b) or Section 5238(c), the Board of Directors shall promptly decide under Corporations Code Section 5238(e) whether the applicable standard of conduct set forth in Corporations Code Section 5238(b) or Section 5238(c) has been met and, if so, the Board of Directors shall authorize indemnification.

Section 10.02 Insurance. The Corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, Directors, employees, and other agents, to cover any liability asserted against or incurred by any officer, Director, employee, or agent in such capacity or arising from the officer's, Director's, employee's, or agent's status as such.

Section 10.03 Non-Liability of Directors. No Director shall be personally liable for the Corporation's debts, liabilities, or other obligations.

ARTICLE XI. RECORDS AND REPORTS

Section 11.01 Maintenance of Corporate Records. The Corporation shall keep (a) adequate and correct books and records of account; (b) written minutes of the proceedings of the Board and committees of the Board; (c) the original or a copy of its Articles of Incorporation and Bylaws, as amended to date; and (d) such reports and records as required by law.

Section 11.02 Inspection. Every Director shall have the right at any reasonable time, and from time to time, to inspect all books, records, and documents of every kind and the physical properties of the Corporation, subject to applicable law. Such inspection by a Director may be made in person or by agent or attorney and the right of inspection includes the right to copy and make extracts. This right to inspect may be circumscribed in instances where the right to inspect conflicts with California or federal law (e.g., restrictions on the release of educational records under FERPA) pertaining to access to books, records, and documents.

Section 11.03 Annual Report. Pursuant to Corporations Code Section 6321, within 120 days after the close of its fiscal year the Corporation shall send each Director and any other persons as may be designated by the Board, a report containing the following information in reasonable detail:

- (a) The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year.
- (b) The principal changes in the assets and liabilities, including trust funds, during the fiscal year.

(c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for the fiscal year.

(d) The expenses or disbursements of the Corporation, for both general and restricted purposes, during the fiscal year.

The annual report shall be accompanied by any report thereon of independent accountants or, if there is no such report, by the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the books and records of the Corporation.

Section 11.04 Annual Statement of Certain Transactions and Indemnifications. As part of the annual report to all Directors, or as a separate document if no annual report is issued, the Corporation shall, within 120 days after the end of the Corporation's fiscal year, annually prepare and deliver to each Director any information required by Corporations Code Section 6322 with respect to the preceding year.

ARTICLE XII. OTHER PROVISIONS

Section 12.01 Construction and Definitions. Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the California Nonprofit Public Benefit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, the plural includes the singular, and the term "person" includes both a legal entity and a natural person.

Section 12.02 Fiscal Year. The fiscal year of the Corporation shall be from July 1st through June 30th of the following year.

ARTICLE XIII. AMENDMENT OF BYLAWS

Section 13.01 Bylaw Amendments. The Board may adopt, amend, or repeal Bylaws unless doing so would be a prohibited amendment under the California Corporations Code. Any amendment to these Bylaws will require a majority vote of the Directors then in office.

#

CERTIFICATE OF ADOPTION

I certify that I am the Secretary of Sage Oak Charter Schools, a California nonprofit public benefit corporation and that the foregoing Third Amended Bylaws constitute the Bylaws of such Corporation that were duly adopted by its Board of Directors on ~~March 12, 2026~~ January 12, 2023.

IN WITNESS WHEREOF, I have executed this certificate on ~~March 12, 2026~~ January 12, 2023.

Secretary, Sage Oak Charter Schools

Coversheet

(Action) Approval of Sage Oak Charter Schools Board of Directors Manual Revisions

Section: VII. Board Governance
Item: B. (Action) Approval of Sage Oak Charter Schools Board of Directors
Manual Revisions
Purpose: Vote
Submitted by:
Related Material:
Sage Oak Charter Schools Board of Directors Manual_Redline_Revised March 12, 2026.pdf

BACKGROUND:

The Sage Oak Charter Schools Board of Directors Manual was revised to add a Guiding Principles for the Board of Directors section, a Steps for Filling a Board Vacancy section, and an update to the compensation section to reflect the revised monthly stipend amount and align with the Corporation's Bylaws.

RECOMMENDATION:

It is recommended the Board approve the revisions to the Board of Directors Manual as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).



Board of Directors Manual

Role of the Board

The Board of Directors (Board) is elected to provide leadership and oversight of the nonprofit corporation that operates charter school(s). The Board shall ensure that the nonprofit corporation is responsive to the values, beliefs, and priorities of the communities it serves.

The Board shall work with the Superintendent/CEO to fulfill its major responsibilities, which include:

1. Setting the direction for the nonprofit corporation through a process that involves the counties, communities, parents/guardians, students, and staff, and is focused on student learning and achievement
2. Establishing an effective and efficient organizational structure for the nonprofit corporation by
 - a. Employing the Superintendent/CEO and setting policy for hiring other personnel
 - b. Overseeing the development and adoption of policies
 - c. Establishing academic expectations and adopting the curriculum and instructional materials
 - d. Establishing budget priorities and adopting the budget
 - e. Providing safe, adequate facilities that support the school's operations
3. Providing support to the Superintendent/CEO and other staff as they carry out the Board's direction by
 - a. Establishing and adhering to standards of responsible governance
 - b. Making decisions and providing resources that support the nonprofit corporation's priorities and goals
 - c. Upholding Board policies
 - d. Being knowledgeable about school programs and efforts to serve as effective spokespersons
4. Ensuring accountability to the public for the performance of the school(s) and compliance with the charter(s) by:



- a. Establishing and approving all major educational and operational policies
 - b. Approval of all major contracts
 - c. Approving the charter school's annual budget and overseeing the charter school's fiscal affairs
 - d. Hearing expulsion recommendations at scheduled Board of Directors meetings to meet the required timeframe for expulsions
 - e. Evaluating the Superintendent/CEO who oversees the day-to-day operations of the charter school and implementing the policy direction of the Board
 - f. Developing annual goals for the charter school and long-range plans with input from the Superintendent/CEO, teachers, and parent/guardian advisory council members
 - g. Receiving reports from and providing recommendations to the Superintendent/CEO relative to long-term strategic planning
 - h. Assessing the charter school's goals, objectives, academic achievement/student progress, financial status, and any need for redirection
 - i. Evaluating charter school and student performance
5. Providing leadership and advocacy on behalf of students, the educational program, and public education to build support within the local counties and communities.

Governance Standards

The Board believes its primary responsibility is to act in the best interests of every student in the school(s). The Board is also committed to parents/guardians, counties, communities, employees, the State of California, the laws pertaining to public education, and established school(s) policies.

To maximize Board effectiveness and public confidence in Board governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

The Board expects its members to work with each other and the Superintendent/CEO to ensure that a high-quality education is provided to each student. Each Board member shall:

1. Keep learning and achievement for all students as the primary focus
2. Value, support, and advocate for public education
3. Recognize and respect differences of perspective and style on the Board and among



staff, students, parents, and the counties and communities it serves

4. Act with dignity and understand the implications of demeanor and behavior
5. Keep confidential matters confidential
6. Participate in professional development and commit the time and energy necessary to be an informed and effective leader
7. Understand the distinctions between Board and staff roles, and refrain from performing management functions that are the responsibility of the Superintendent/CEO and other staff
8. Understand that authority rests with the Board as a whole and not with individuals

Board members shall also assume collective responsibility for building unity and creating a positive organizational culture. To operate effectively, the Board shall have a unity of purpose and:

1. Keep the nonprofit corporation focused on learning and achievement for all students
2. Communicate a common vision
3. Operate openly, with trust and integrity
4. Govern in a dignified and professional manner, treating everyone with civility and respect
5. Govern within Board-adopted policies and procedures
6. Take collective responsibility for the Board's performance
7. Annually evaluate its own effectiveness
8. Ensure opportunities for diverse views in the students, staff, counties, and communities it serves to inform Board deliberations.

Public Statements

The Board recognizes that its members may participate in public discourse on civic or



community interest matters, including those involving the nonprofit corporation, and their right to express their personal views freely. However, to ensure consistent, unified communication regarding nonprofit corporation issues, Board members are expected to respect the authority of the Board to choose its representatives to communicate their positions and to abide by established protocols.

All public statements authorized to be made on behalf of the Board shall be made by the Board President or, if appropriate, by the Superintendent/CEO or other designated representative.

When speaking for the nonprofit corporation, the Board encourages its spokespersons to exercise restraint and tact and to communicate the message in a manner that promotes public confidence in the Board's leadership.

Board spokespersons shall not disclose confidential information or information received in closed session except when authorized by a majority of the Board, nor shall Board spokespersons express any support for (or opposition to) any candidate(s) for political office. The Board must ensure that any statements or informational materials concerning proposed legislation or political candidates are provided in a neutral, nonpartisan, and educational manner consistent with state and federal restrictions for 501(c)(3) nonprofits and public agencies.

When speaking to community groups, members of the public, or the media, individual Board members should recognize that their statements may be perceived as reflecting the views and positions of the Board. Board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the Board.

In addition, the Board encourages members who participate on social networking sites, blogs, or other discussion or informational sites to conduct themselves respectfully, courteously, and professionally and to model good behavior for students and the community. Such electronic communications are subject to the same standards and protocols established for other forms of communication. Furthermore, the Brown Act prohibits Board members from responding directly to any community on an internet-based social media platform regarding a matter that is within the subject-matter jurisdiction of the Board (e.g., charter school matters) that is made, posted, or shared by any other Board member.

Disclosure of Confidential/Privileged

The Board recognizes the importance of maintaining the confidentiality of information acquired as part of a Board member's official duties. Confidential/privileged information shall be released only to the extent authorized by law and upon approval from the Board.



Disclosure of Closed Session Information

A Board member shall not disclose confidential information acquired during a closed session to a person not entitled to receive such information unless a majority of the Board has authorized its disclosure.

Confidential information means a communication made in a closed session that is specifically related to the basis for the Board to meet lawfully in closed session.

Other Disclosures

A Board member shall not disclose, for pecuniary gain, confidential information acquired in the course of his/her official duties. Confidential information includes information that is not a public record subject to disclosure under the Public Records Act, information that by law may not be disclosed, or information that may have a material financial effect on the Board member.

The Board may take action against any person for disclosing confidential information.

Disclosures excepted from this prohibition are those made to law enforcement officials when reporting on improper governmental activities.

Board Member Electronic Communications

The Board recognizes that electronic communication is an efficient and convenient way for Board members to communicate and expedite the exchange of information within the nonprofit corporation and with members of the public. Board members shall exercise caution to ensure that electronic communications are not used as a means for the Board to deliberate outside of an agendaized Board meeting, nor to circumvent the public's right to access records regarding the nonprofit corporation.

A quorum of the Board shall not, outside of an authorized Board meeting, use a series of electronic communications of any kind, including emails, texts, or communications on an internet-based social media platform, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject-matter jurisdiction of the Board (e.g., charter school matters).

Examples of permissible electronic communications concerning the nonprofit corporation include, but are not limited to, the dissemination of Board meeting agendas and agenda packets, reports of activities from the Superintendent/CEO sent to Board members, and reminders regarding meeting times, dates, and places. Board members must not "reply to all" to these communications.



In addition, Board members may use electronic communications to discuss matters that do not pertain to the nonprofit corporation, regardless of the number of Board members participating in the discussion. However, Board members must be clear that such communications regarding any candidates for political office or proposed legislation are their own personal viewpoints and do not represent the Board, the nonprofit corporation, or the school.

Board members shall make every effort to ensure that their electronic communications conform to the same standards and protocols established for other forms of communication. A Board member may respond, as appropriate, to an electronic communication received from a community member and should make clear that their response does not necessarily reflect the views of the Board as a whole. Any complaint or request for information should be forwarded to the Superintendent/CEO in accordance with Board policies and procedures so that the issue may receive proper consideration and be handled through the appropriate nonprofit corporation process. As appropriate, communication received from the media shall be forwarded to the Superintendent/CEO.

To the extent possible, electronic communications regarding any nonprofit corporation-related business shall be transmitted through a nonprofit corporation-provided account. Conversely, personal communications shall not be transmitted through a nonprofit corporation-provided device or account, nor shall communications regarding candidates for political office or proposed legislation without prior approval from the Board. Board members should keep in mind that such electronic communications (those transmitted through a provided device or account or those pertaining to charter school matters) may be subject to public disclosure under the Public Records Act.

Limits of Board Member Authority

The Board recognizes that the Board governs the nonprofit corporation and that a Board member has no individual authority. Board members shall hold the interests of the nonprofit corporation above any partisan principle, group interest, or personal interest.

Unless agreed to by the Board as a whole, individual members of the Board shall not exercise any administrative responsibility with respect to the schools or command the services of any school employee. Individual Board members shall submit requests for information to the Superintendent/CEO. Board members shall refer Board-related correspondence to the Superintendent/CEO for forwarding to the Board or for placement on the Board's agenda, as appropriate.

Individual Board members do not have the authority to resolve complaints. Any Board member approached directly by a person with a complaint should refer the complainant to the



Superintendent/CEO or designee so that the problem may be properly considered and handled through the appropriate nonprofit corporation process.

A Board member whose child is attending a nonprofit corporation school should be aware of their role as a Board member when interacting with nonprofit corporation employees about their child.

The Superintendent/CEO designee shall provide a copy of the state's open meeting laws (Brown Act) to each Board member and to anyone who is elected to the Board but has not yet assumed office.

Board members and persons elected to the Board who have not yet assumed office are responsible for complying with the requirements of the Brown Act.

Oath or Affirmation

It is a tradition of the Board that, prior to entering office, all Board members take an oath or affirmation.

The following oath may be administered and certified by the Superintendent/CEO and/or the Board President:

I, _____ do solemnly swear (or affirm) that I will support and defend the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Guiding Principles for the Board of Directors

To preserve the collaborative and mission-driven culture of Sage Oak Charter Schools, the Board of Directors embraces the following guiding principles in its members:

1. **Mission Alignment:** Demonstrates a strong commitment to Sage Oak's mission, vision, and personalized learning model.
2. **Collaborative Leadership:** Engages respectfully with diverse perspectives, contributing to healthy dialogue and team cohesion.



3. **Ethical and Informed Governance:** Acts with integrity and adheres to high ethical and governance standards.
4. **Community and Organizational Awareness:** Understands the charter school landscape and the unique needs of the Sage Oak community.
5. **Unity of Purpose:** Builds trust and shared vision, contributing to a positive, purpose-driven Board culture that supports effective decision-making.

Steps for Filling a Board Vacancy

1. **Recognize Vacancy:** The Board formally acknowledges the vacant position during a Regular or Special Board meeting.
2. **Ad Hoc Committee Formation:** The Board appoints an ad hoc committee. This action requires a Board vote during a Regular or Special Board meeting.
3. **Candidate Search:** The ad hoc committee identifies qualified individuals through outreach and discussion and provides the Board with a list of recommended candidates. Because shared vision and Board chemistry are important, the search may be informal and based on existing networks rather than a public recruitment.
4. **Observation and Engagement:** Candidate(s) may be invited to attend a Board meeting for a brief introduction and informal conversation or interview with the Board.
5. **Candidate Feedback:** The ad hoc committee may engage in follow-up conversations with candidates after the Board meeting to learn more about their impressions of the Board's operations and culture.
6. **Election:** Deliberation takes place in an open meeting, followed by a majority vote of the directors.

Orientation

The Board recognizes the importance of providing all newly elected Board members with support and information to become effective members of the Board. Incoming Board members are provided an orientation designed to build their knowledge of the nonprofit corporation and an



understanding of the responsibilities of their position. Such orientation may include the provision of information, support, and/or training related to Board functions, policies, protocols, and standards of conduct.

As early as possible following the election of Board members, one or more orientation sessions may be held during open meeting(s) of the Board or scheduled 1:1 meetings with the

Superintendent/CEO and other staff. The Board President and the Superintendent/CEO or designee shall develop an agenda for the meeting(s) and identify resources useful for incoming Board members.

Upon their election, incoming Board members shall be provided a copy of the Brown Act and informed that, pursuant to Government Code 54952.1, they must conform to the Act's requirements as if they had already assumed office. Incoming Board members must also complete a Form 700 within 30 days of assuming office in accordance with the Political Reform Act. Additional information for incoming Board members may include, but is not limited to, Board bylaws related to the limits of individual Board member authority, the conduct of Board meetings, and other Board operations; governance standards for ethical conduct; legal requirements related to conflict of interest and prohibited political activity; protocols for speaking with nonprofit corporation staff, members of the public, and the media; and publications on effective governance practices.

In addition, the Superintendent/CEO or designee shall provide incoming Board members with specific background information regarding the nonprofit corporation, including, but not limited to, the nonprofit corporation's vision and goals statements, local control, and accountability plan, and other comprehensive plans, student demographic data, student achievement data, nonprofit corporation policy manual, nonprofit corporation budget, and minutes of recent open Board meetings.

The Superintendent/CEO or designee may offer incoming Board members a tour of the nonprofit corporation's administrative offices and facilities and may introduce them to the nonprofit corporation and charter school site administrators and other staff.

Incoming members are encouraged, at the nonprofit corporation's expense and with the approval of the Board, to attend charter school organization workshops and conferences relevant to the needs of the individual member, the Board as a whole, or the nonprofit corporation.

Board Training

The Board's ability to effectively and responsibly govern the nonprofit corporation is essential to



promoting student achievement, building positive community relations, and protecting the public interest in the nonprofit corporation that operates charter school(s). Board members shall be provided sufficient opportunities for professional development that helps them understand their responsibilities, stay abreast of new developments in education, and develop boardmanship skills.

The Board and/or the Superintendent/CEO or designee shall provide an orientation to newly elected or appointed Board members, which includes comprehensive information regarding Board roles, policies, procedures, the nonprofit corporation's vision and goals, operations, and current challenges. Throughout their first term, Board members shall continue to participate in additional educational opportunities designed to assist them in understanding the principles of effective governance, including, but not limited to, information on school finance and budgets, student achievement and assessment, labor relations, community relations, program evaluation, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with the law.

Board members will be responsible for participating in required training programs, including but not limited to ethics training as set forth in AB 2158 (commencing on January 1, 2025). All Board members are encouraged to continuously participate in advanced training in order to reinforce boardmanship skills and build knowledge related to key education issues. Such activities may include online courses, webinars, webcasts, and in-person attendance at workshops and conferences. In addition, workshops and consultations may be held within the nonprofit corporation on issues that involve the entire governance team.

Board members may attend a conference or similar public gathering with other Board members and/or with the Superintendent/CEO or designee in order to develop common knowledge and understanding of an issue or engage in team-building exercises. In such cases, a majority of the Board members shall not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the nonprofit corporation's jurisdiction so as not to violate the Brown Act open meeting laws.

Board members shall report to the Board, orally or in writing, on the Board training activities they attend, for the purpose of sharing the acquired knowledge or skills with the full Board and enlarging the benefit of the activity to the Board and nonprofit corporation.

Remuneration, Reimbursement

Compensation

Each member of the Board of Directors (Board) may receive a monthly compensation of ~~\$750~~650.



On an annual basis, the Board may adjust the compensation of Board members, ~~in accordance with the Corporation's Bylaws, in an amount that is just and reasonable to the nonprofit corporation~~ based on the services performed by the Board members and in consideration of comparable compensation that is paid to individuals holding similar positions at similarly-sized nonprofit organizations in the same geographic location. The Board shall adopt such compensation based on the comparable analysis, which may include a compensation study.

Board members are not required to accept payment for meetings attended.

A member may be compensated for meetings they missed when the Board finds that they were performing designated services for the nonprofit corporation that operates charter school(s) at the time of the meeting or that they were absent because of illness, jury duty, or a hardship deemed acceptable by the Board.

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses such as travel, telephone, business meals, or other authorized purposes incurred when performing authorized services for the nonprofit corporation.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board.

Authorized purposes may include, but are not limited to, attendance of educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the nonprofit corporation's interests; attendance at the nonprofit corporation or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include but are not limited to, the personal portion of any trip, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on the nonprofit corporation-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while at the nonprofit corporation.

Any questions regarding the propriety of a particular type of expense should be resolved pursuant to the fiscal policy.



Board Policies

The Board shall adopt written policies to convey its expectations for actions that will be taken in the nonprofit corporation, clarify roles and responsibilities of the Board and Superintendent/CEO, and communicate board philosophy and positions to students, staff, parents/guardians, and the community.

The nonprofit corporation's policy development process may be revised or expanded as needed based on the issue being considered, the need for more information, or the desire to provide greater opportunities for consultation and public input.

Policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

Board Bylaws

The Board shall prescribe and enforce rules for its own governance consistent with state law and regulations.

Bylaws governing Board operations may be amended in accordance with the process set forth in the Bylaws.

Monitoring and Evaluation

At any time, the Board and Superintendent/CEO or designee may determine that progress reports to the Board on the implementation and/or effectiveness of the policy should be scheduled. If so, the Board and Superintendent/CEO or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the policy in achieving its purpose.

Access to Policies

The Superintendent/CEO or designee shall provide public access to current Board-adopted policies, such as by posting policies to the website or making them available upon request.

As necessary, the Superintendent/CEO or designee shall notify staff, parents/guardians, students, and other stakeholders whenever a policy that affects them is adopted or revised. They may determine the appropriate communication strategy depending on the issue. Policies shall be posted on the website when required by law.

Agenda, Meeting Materials

Any board member or member of the public may request that a matter within the jurisdiction of



the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent/CEO or designee with supporting documents and information.

The Board President and Superintendent/CEO shall decide whether a request from a member of the public is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, before placing the item on the agenda, the Board President and Superintendent/CEO shall determine if the item is merely a request for information or whether the issue is covered by an existing policy.

If the Board President and Superintendent/CEO do not place an item on the agenda, the Board member may request the Board to take action to determine whether the item shall be placed on the agenda.

The Board President and Superintendent/CEO shall also decide, in accordance with the Brown Act, whether an agenda item is appropriate for discussion in open or closed session and whether the item should be an action item subject to Board vote or an information item that does not require immediate action.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent/CEO recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item.

At least 72 hours before each regular meeting, each Board member shall be provided a digital copy of the agenda and other available documents pertinent to the meeting.

When special meetings are called, board members shall receive, at least 24 hours prior to the meeting, notice of the business to be transacted.

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent/CEO or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means, discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.



Meeting Conduct

All Board meetings shall begin on time and shall follow an agenda prepared in accordance with board Bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements), the Charter Schools Act, and other applicable laws.

The Board shall adopt and enforce a policy for public participation at meetings, which shall include the requirements of the Charter Schools Act for establishing two-way conference locations and posting recordings of the meetings.

The Board believes that late-night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular board meetings shall be held between the hours of 8:00 a.m. to 4:00 p.m.; if any Special or Emergency Board Meetings are held, they shall be adjourned by 10:00 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and subsequently may be adjourned to a later date.

Minutes

The Board recognizes that maintaining accurate minutes of Board meetings helps foster public trust in Board governance and provides a record of Board actions for use by nonprofit corporation staff and the public.

The Secretary shall keep minutes and record all official Board actions. The Board's minutes shall be public records and shall be made available to the public upon request.

The minutes of Board meetings shall include, but not be limited to:

1. A notation of which Board members are present, in person or by teleconference, and whether a member is not present for part of the meeting due to late arrival and/or early departure
2. A list of the public comments made on agendized items and non-agendized topics
3. The specific language of each motion and the names of the Board members who made and seconded the motion



4. Any action taken by the Board, and the vote or abstention on that action of each Board member present

Upon request by a student's parent/guardian, or by the student if age 18 or older, the minutes shall not include the student's or parent/guardian's address, telephone number, date of birth, or email address, or the student's name or other directory information as defined in Education Code 49061. The request to exclude such information shall be made in writing to the Secretary.

The Superintendent/CEO or designee shall distribute a copy of the "unapproved" minutes of the previous meeting(s) with the agenda at a subsequent regular meeting. The Board shall approve the minutes as circulated or with necessary amendments.

Upon approval by the Board, the minutes shall be signed by the Board President and Board Clerk. Official Board minutes shall be stored in a secure location and shall be retained in accordance with law.

Any minutes kept for Board meetings held in closed sessions shall be kept separately from the minutes or recordings of regular and special meetings. Minutes of closed sessions are not public records.

Board Self Evaluation

The Board shall annually conduct a self-evaluation in order to demonstrate accountability to the community and ensure that nonprofit corporation governance effectively supports student achievement and the attainment of the nonprofit corporation's vision and goals.

The evaluation may address any area of Board responsibility, including, but not limited to, Board performance in relation to vision setting, curriculum, personnel, finance, policy development, collective bargaining, community relations, and advocacy. The evaluation may also address objectives related to Board meeting operations, relationships among Board members, relationship with the Superintendent/CEO, understanding of Board and Superintendent/CEO roles and responsibilities, communication skills, or other governance or boardsmanship skills.

The Board shall evaluate itself as a whole. Individual Board members are also expected to use the evaluation process as an opportunity to assess and set goals for their own personal performance.

Each year, the Board, with assistance from the Superintendent/CEO, shall determine an evaluation method or instrument that measures key components of Board responsibility and previously identified performance objectives. Visual and/or audio recordings of a Board meeting may only be used as an evaluation tool when consent is given by all Board members.



Any discussion involving the Board's self-evaluation shall be conducted in an open session.

At the request of the Board, a facilitator may be used to assist with the evaluation process. The Board may invite the Superintendent/CEO or other individual(s) with pertinent information to provide input into the evaluation process.

Following the evaluation, the Board may set goals, define and/or refine protocols, and establish priorities and objectives for the following year's evaluation. The Board may also develop strategies for strengthening Board performance based on identified areas of need, including but not limited to additional training or mentorship.

Superintendent/CEO Evaluation

The Board will vote annually on the approval of the evaluation timeline and plan, as well as the stipend amount for each Superintendent/CEO evaluator for conducting a comprehensive 12-month evaluation of the Superintendent/CEO.

The Board and Superintendent/CEO shall annually develop and agree upon performance goals and objectives that shall serve as the basis for an annual evaluation. The evaluation process shall follow a timeline mutually agreed to by the Board and the Superintendent/CEO.

The Board shall devote a portion of at least one meeting annually for discussion and evaluation of the performance and working relationship between the Superintendent/CEO and the Board. Such meetings shall be conducted in closed session, unless mutually agreed otherwise, and allow the option to deliberate privately without the Superintendent/CEO present when discussing the final conclusions of an evaluation.

Superintendent/CEO Succession Planning

Short-Term Absence Procedures

The Board should follow the procedures listed below in the event the Superintendent/CEO is temporarily unable to fulfill their duties.

1. **Immediate Notification:** The Superintendent/CEO or Assistant Superintendent of Human Resources will inform the Board President as soon as possible about the temporary incapacity or absence and will support the Board with communication, as directed by the Board President



2. **Special Board Meeting:** As needed, convene a Special Board meeting to discuss the situation and potential impact.
3. **Acting Superintendent/CEO:** Consult with Emily Horta or the Assistant Superintendent of Human Resources for the name of the ~~Superintendent~~ ~~Superintendent's~~ CEO's recommended Acting Superintendent/CEO.
4. **Review and Monitor:** The situation should be reviewed at regular intervals to decide if the Acting Superintendent/CEO should continue in the role or if the regular Superintendent/CEO can resume duties.
5. **Transition Back:** Once the Superintendent/CEO resumes duties, a transition plan should be established to ensure a smooth return.

Vacancy Procedures

This section provides a guide for the Board of Directors in case the seat of the Superintendent/CEO becomes vacant, either through planned or unplanned circumstances. This ensures the continuity of leadership and minimizes disruption in the organization.

1. **Initial Notice:** The Superintendent/CEO should provide written notice of departure as stipulated in their contract, including a minimum notice period.
2. **Board Meeting:** Convene a Special Board Meeting to initiate a plan and timeline for the vacancy. Document minutes and ensure compliance with public meeting laws like the Brown Act.
3. **Search Committee:** Appoint an ad hoc Superintendent/CEO Search Committee consisting of less than a quorum of the Board's Directors with the support of other staff as appropriate, such as the ~~Assistant Superintendent of Human Resources~~ ~~Director of Human Resources~~. Define the committee's scope, authority, and limitations in writing. Consider and decide whether the Search Committee will conduct the search itself or employ a recruiter or search firm to help find candidates. If using a recruiter/search firm, the Search Committee will be its primary point of contact and will guide the search outside of full Board meetings.
4. **Interviews and Selections:** Establish unbiased, pre-defined criteria for candidate assessment. Conduct interviews and select a candidate based on these criteria. Keep detailed records for compliance with Equal Employment Opportunity laws.



5. **Contract Development:** Involve legal counsel to draft and review the employment contract. Ensure alignment with state and federal employment laws.
6. **Public Announcement:** In the open session of a Regular Board Meeting, the Board President or **Assistant Superintendent of Human Resources** ~~Director of Human Resources~~ will verbally summarize the employment contract's salary and benefits provisions for the Board and the public before the Board votes to approve the contract.
7. **Transition Plan:** Develop a comprehensive transition plan for both outgoing and incoming Superintendent/CEO

Board Approved: January 12, 2023

Revised: June 22, 2023

Revised: December 14, 2023

Revised: December 12, 2024

Pending Board Approval: March 12, 2026

Coversheet

(Action) Approval of Resolution No. 2026-001, Increasing Sage Oak Charter Schools Board of Directors' Stipend, Effective January 1, 2026

Section: VII. Board Governance
Item: C. (Action) Approval of Resolution No. 2026-001, Increasing Sage Oak Charter Schools Board of Directors' Stipend, Effective January 1, 2026
Purpose: Vote
Submitted by:
Related Material: Resolution No. 2026-001.pdf

BACKGROUND:

Resolution No. 2026-001 increases the Board of Directors' monthly stipend for each voting member from \$650 to \$750, effective January 1, 2026. This adjustment aligns the stipend more closely with industry standards and would result in an annual fiscal impact of \$6,000 for the five-member board.

RECOMMENDATION:

It is recommended the Board approve Resolution No. 2026-001, increasing the monthly stipend for each voting member of the Board of Directors from \$650 to \$750, a \$100 increase, effective January 1, 2026.

Resolution Number: 2026-001

Date: March 12, 2026

WHEREAS, Sage Oak Charter Schools (the "Corporation") is a California non-profit public benefit corporation;

WHEREAS, Article VI, Section 6.18 of the Bylaws of the Corporation states that "Directors may receive such compensation for their service as Directors and/or officers as the Board may establish by resolution to be just and reasonable compensation as to the Corporation at the time that the resolution is adopted."

WHEREAS, the Board acknowledges that serving as a director is a demanding role that involves a significant amount of responsibility and commitment to the Corporation over multiple years, including but not limited to, attending regular monthly meetings, reviewing extensive documents to prepare for meetings, making financial decisions for the Corporation, completing trainings, and evaluating and approving policies;

WHEREAS, the Board has not approved an increase to the directors' monthly stipend since June 22, 2023, and recognizes that the current stipend amount does not account for inflation since that time;

WHEREAS, the Board has reviewed data comparing compensation for similar positions at public school organizations, including school districts of similar size and purpose, and has determined that the proposed increase is reasonable;

WHEREAS, the Board has determined that the proposed increase to the monthly stipend is in the best interests of the Corporation to help retain experienced directors with historical knowledge of the Corporation, as well as to encourage valued members of the community to apply to fill vacant positions who may otherwise be unable to do so due to the significant commitment of time and energy that serving as a member of the Board requires; and,

WHEREAS, the Board has determined that the individuals receiving such compensation are not disqualified from voting on this matter.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves an increase in the monthly stipend for each voting member of the Board of Directors from \$650 per month to \$750 per month, effective January 1, 2026;

RESOLVED FURTHER, that the CEO or other authorized officer is authorized to make these payments to board members in accordance with this resolution, subject to any necessary tax reporting (1099-NEC);

RESOLVED FURTHER, that this resolution shall remain in effect until further action is taken by the Board.

CERTIFICATION

I, the undersigned, Secretary of the Corporation, do hereby certify that the above is a true and correct copy of the resolution adopted by the Board of Directors on March 12, 2026, at a meeting at which a quorum was present.

Emily Horta,
Secretary
March 12, 2026

Coversheet

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

Section: VIII. Business Services
Item: A. (Action) Approval of 2025-26 Sage Oak Charter Schools Second Interim Budget (SIB) Report, Presented by Habib Tahmas, Senior Director of Fiscal Services
Purpose: Vote
Submitted by:
Related Material:
2025-26 Sage Oak Charter Schools Second Interim Budget (SIB) Report.pdf
2025-26 Sage Oak Charter Schools Second Interim Budget (SIB) Presentation.pdf



Sage Oak Charter Schools Second Interim Budget 2025-26



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Introduction & General Comments

California State Law mandates that all charter schools must adopt a Second Interim Budget (SIB) annually by March 15. This report compares the actual expenditures up to January 31, 2026, to the SIB and the First Interim Budget (FIB) for the fiscal year 2025-26. The 2025-26 SIB 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 January 31, 2026, along with the SIB and FIB.
- 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 \$0.8M (1.0% 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 \$26.8M represents 33.1% of annual expenditures, equivalent to 121 operating days of potential cash. Each School is well-prepared to navigate unforeseen economic circumstances and accommodate the growth of additional students.

Consolidated cash totaled \$21.8M at October 2025 month-end, representing the lowest point of the fiscal year based on current projections. 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 SIB.



Funding Assumptions

Enrollment & Average Daily Attendance (ADA)

- Grade band information is provided on the Enrollment & ADA Assumptions page.
- The 2025-26 Second Interim Budget (SIB) and 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 SIB projects an enrollment of 5,418, with an ADA of 5,373. The projected growth rates are 10.7% for 2026-27 and 8.3% for 2027-28.
- The three-year rolling average for the Unduplicated Pupil Percentage (UPP) averages 47.9% across all Sage Oak Charter Schools.

LCFF 2025-26 Adjusted Base Grants per ADA

TK-3	4-6	7-8	9-12
\$12,415	\$11,415	\$11,752	\$13,841

- The TK add-on is \$5,545.
- 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 and the following two years use the cost-of-living adjustment (COLA) estimates that align with the School Services of California (SSC) Dartboard published on January 20, 2026.

	2025-26	2026-27	2027-28
COLA	2.30%	2.41%	3.06%

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 \$0.8M, with \$0.5M allocated in the 2025-26 SIB. 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 SIB. 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. Beginning in the fiscal year 2026-27, the per-ADA rate increases to \$999 to reflect the transition to the statewide equalized base rate and applicable COLA. For fiscal year 2027-28, the rate further increased to \$1,029 per ADA due to the projected COLA.
- Mandated Block Grant is funded at \$20 and \$58 per ADA for K-8 and 9-12, respectively. For the MYP, the amount was augmented based on the COLA for each year.

Local Funding

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

One-Time Funds

Usage of One-Time Grants:

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

Financial Impact of Grants:

One-time grants represent an average of 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 Grants:

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.

(Continued on next page)



One-Time Funds

Revenues:

	2025-26 FIB	2025-26 SIB	2026-27	2027-28
Total LCFF Revenues	68,699,042	68,351,957	78,050,040	87,815,865
Total Federal Revenues	1,718,668	1,737,170	1,829,679	1,921,802
Total Other State Revenues	11,134,561	11,037,031	10,566,797	12,588,141
Total Local Revenues	817,791	813,114	813,114	813,114
Total Revenues	82,370,062	81,939,272	91,259,630	103,138,922

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	1,963,207	800,000	876,207	287,000	0
Literacy Screenings Professional Development	06/30/2026	Other State	51,270	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	06/30/2026	Other State	2,429,837	2,429,837			0
Student Support and Professional Development	06/30/2029	Other State	3,356,759		809,135	2,547,624	0
Ethnic Studies	NA	Other State	16,413				16,413
Total			8,091,526	3,529,512	1,710,977	2,834,624	16,413

Grant Percentage of Total Revenues:

	2025-26 FIB	2025-26 SIB	2026-27	2027-28
Total Revenue	82,370,062	81,939,272	91,259,630	103,138,922
One-Time Grants	3,529,512	3,529,512	1,710,977	2,834,624
One-Time Expenses	3,529,782	3,529,512	1,710,977	2,834,624
Net Revenue	1,987,763	813,826	149,062	1,815,197
Net Revenue Without One-Time Grants	1,988,033	813,826	149,062	1,815,197
One-Time Revenue as a % of Total Revenue	4.3%	4.3%	1.9%	2.7%
Projected Total Revenue Growth	4,140,951	(430,790)	9,320,358	11,879,292
Projected Total Revenue Growth Percentages (see notes for details)	5.3%	(0.5) %	11.4%	13.0%

Notes:

The projected budgets for the 2025-26 and the following two fiscal years use the cost-of-living adjustment (COLA) estimates that align with the SSC Dartboard published on January 20, 2026.

	2025-26 FIB	2025-26 SIB	2026-27	2027-28
COLA	2.30%	2.30%	2.41%	3.06%
Enrollment	5,435	5,418	6,000	6,500
Enrollment Growth	11.1%	10.5 %	10.8%	8.3%



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)



Federal Funds

Federal Grants:

Grant	Revenue Type	2025-26 FIB	2025-26 SIB	2026-27	2027-28
Federal IDEA	Federal IDEA SpED	764,057	764,196	856,705	948,828
Federal MH	SpED Discretionary	52,338	52,338	52,338	52,338
Title I	Other Federal	726,687	744,254	744,254	744,254
Title II	Other Federal	124,159	124,074	124,074	124,074
Title IV	Other Federal	51,288	52,308	52,308	52,308
Total Grants Revenue		1,718,529	1,737,170	1,829,679	1,921,802

Federal Grants Analysis:

	2025-26 FIB	2025-26 SIB	2026-27	2027-28
Total Revenue	82,370,062	81,939,272	91,259,630	103,138,922
Federal Revenue (A)	1,718,529	1,737,170	1,829,679	1,921,802
One-Time Expenses (B)	1,674,704	1,674,704	1,570,510	1,649,650
Net Revenue (C)	1,987,763	813,826	149,062	1,815,197
Net Revenue Without Federal Grants (C - A + B)	1,943,938	751,360	-110,107	1,543,045
Federal Revenue as a % of Total Revenue	2.1%	2.1%	2.0%	1.9%
Projected Total Revenue Growth	4,140,951	(430,790)	9,320,358	11,879,292
Projected Total Revenue Growth Percentage (see notes for details)	5.3%	-0.5%	11.4%	13.0%

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.

2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	27,214,818	65,492,370	65,764,046	(271,676)	(0.4) %	
8012 - EPA Entitlement	293,336	1,074,821	1,080,555	(5,734)	(0.5) %	
8019 - Prior Year Unrestricted Revenue	(11,443)	(11,443)	(4,214)	(7,229)	171.5 %	
8096 - In-Lieu-Of Property Taxes	975,583	1,796,209	1,858,655	(62,446)	(3.4) %	
Total LCFF Revenues	28,472,294	68,351,957	68,699,042	(347,085)	(0.5) %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	372,129	764,196	764,196	0	0.0 %	
8182 - SpEd - Discretionary Grants	48,752	52,338	52,338	0	0.0 %	
8290 - Other Federal Revenue	547,784	920,636	902,134	18,502	2.1 %	
Total Federal Revenue	968,665	1,737,170	1,718,668	18,502	1.1 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	1,886,456	4,930,895	4,957,199	(26,304)	(0.5) %	
8550 - Mandated Cost Reimbursements	129,892	129,892	129,892	0	0.0 %	
8560 - Lottery- Unrestricted	535,657	1,045,078	1,072,166	(27,088)	(2.5) %	
8561 - Lottery- Prop 20 - Restricted	57,432	451,033	462,725	(11,692)	(2.5) %	
8590 - Other State Revenue	3,808,673	4,480,133	4,512,579	(32,446)	(0.7) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	6,418,110	11,037,031	11,134,561	(97,530)	(0.9) %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	642,288	813,114	817,791	(4,677)	(0.6) %	The change is due to projected federal interest rates.
8699 - Other Revenue	(18,454)	0	0	0	0.0 %	
Total Local Revenue	623,834	813,114	817,791	(4,677)	(0.6) %	
Total Revenue	36,482,903	81,939,272	82,370,062	(430,790)	(0.5) %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	11,690,911	21,319,084	21,095,929	223,155	1.1 %	
1200 Certificated Pupil Support	3,672,125	6,817,348	6,836,968	(19,620)	(0.3) %	
1300 Certificated Supervisors and Administrators Salaries	2,358,434	4,076,498	4,026,349	50,149	1.2 %	
Total 1000-1999 Certificated Salaries	17,721,470	32,212,930	31,959,246	253,684	0.8 %	The change is due to the ratio of certificated staff to student enrollment.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	606,156	1,262,709	1,202,742	59,967	5.0 %	
2300 Classified Supervisors and Admin Salaries	1,875,668	3,673,265	3,694,255	(20,990)	(0.6) %	
2400 Clerical, Technical and Office Salaries	2,138,889	3,444,498	3,413,811	30,687	0.9 %	
Total 2000-2999 Classified Salaries	4,620,713	8,380,472	8,310,808	69,664	0.8 %	The change is due to the proration of unfilled positions and adjustments resulting from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	3,370,366	6,144,170	6,063,128	81,042	1.3 %	
Total 3101-3102 STRS	3,370,366	6,144,170	6,063,128	81,042	1.3 %	The change is due to the ratio of certificated staff to student enrollment.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	256,287	480,185	476,696	3,489	0.7 %	
3314 - Medicare - Classified	66,765	123,600	122,569	1,031	0.8 %	
3355 - OASDI - Certificated	3,496	1,277	224	1,053	470.1 %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	278,269	528,497	524,053	4,444	0.8 %	
Total 3301-3302 OASDI/Medicare/Alternative	604,817	1,133,559	1,123,542	10,017	0.9 %	The change is due to the ratio of certificated staff to student enrollment.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	1,928,942	3,743,875	3,814,661	(70,786)	(1.9) %	
3402 - Health Care Classified	704,917	1,330,131	1,330,056	75	0.0 %	
Total 3401-3402 Health and Welfare Benefits	2,633,859	5,074,006	5,144,717	(70,711)	(1.4) %	The change is due to plan elections selected by staff.



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	71,449	91,963	90,886	1,077	1.2 %	
3502 - Unemployment Insurance Classified	25,813	43,790	40,257	3,533	8.8 %	
Total 3501-3502 Unemployment Insurance	97,262	135,753	131,143	4,610	3.5 %	The change is due to the ratio of certificated staff to student enrollment and adjustments from the EMS classification study.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	63,100	118,554	117,693	861	0.7 %	
3602 - Workers' Comp Classified	16,160	30,513	30,259	254	0.8 %	
Total 3601-3602 Workers' Compensation	79,260	149,067	147,952	1,115	0.8 %	
3901-3902 Other Employee Benefits						
3901 - Other Benefits Cert	510,466	1,156,403	1,145,888	10,515	0.9 %	
3902 - Other Benefits Class	85,432	227,617	225,246	2,371	1.1 %	
3922 - 457b Employer match-Classified	145,773	565,315	677,591	(112,276)	(16.6) %	The change is due to the plan elections selected by staff.
Total 3901-3902 Other Employee Benefits	741,671	1,949,335	2,048,725	(99,390)	(4.9) %	
Total 3000-3999 Employee Benefits	7,527,235	14,585,890	14,659,207	(73,317)	(0.5) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	507,166	542,739	1,591,501	(1,048,762)	(65.9) %	
Total 4200 Books and Other Reference Materials	507,166	542,739	1,591,501	(1,048,762)	(65.9) %	The change is due to the transition from Sage Crates to Chromebooks for students.
4300 Materials and Supplies						
4310 - Materials & Supplies	339,923	591,425	638,302	(46,877)	(7.3) %	The change is due to testing protocol kits for students.
4320 - Office Supplies	113,306	182,389	220,958	(38,569)	(17.5) %	The change is due to reallocating funds from supplies to large equipment for the warehouse.
4330 - Events Supplies	14,526	18,851	47,000	(28,149)	(59.9) %	The change is due to planned activities remaining for students.
4350 - Other Supplies - Materials & Supplies	8,444	17,000	17,000	0	0.0 %	
4381 - Instructional Funds - Materials	2,605,621	5,103,425	7,877,285	(2,773,860)	(35.2) %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	3,081,820	5,913,090	8,800,545	(2,887,455)	(32.8) %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	629,861	2,736,605	702,184	2,034,421	289.7 %	The change is due to updating student Chromebooks.
Total 4400 Noncapitalized Equipment	629,861	2,736,605	702,184	2,034,421	289.7 %	
Total 4100-4799 Books, Materials, & Supplies	4,218,847	9,192,434	11,094,230	(1,901,796)	(17.1) %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	61,560	229,371	180,600	48,771	27.0 %	
Total 5100 Subagreements for Services	61,560	229,371	180,600	48,771	27.0 %	The change is due to the use of external vendors to fill vacancies.
5200 Travel and Conferences						
5210 - Mileage Reimbursements	8,915	25,948	29,400	(3,452)	(11.7) %	The change is due to planned staff travel.
5220 - Travel & Conferences	228,748	368,081	444,000	(75,919)	(17.1) %	The change is due to remaining leadership meetings.
Total 5200 Travel and Conferences	237,663	394,029	473,400	(79,371)	(16.8) %	
5300 Dues and Memberships						
5300 - Dues & Memberships	157,835	162,885	162,547	338	0.2 %	
Total 5300 Dues and Memberships	157,835	162,885	162,547	338	0.2 %	
5400 Insurance						
5400 - Insurance	237,098	201,171	201,173	(2)	(0.0) %	
Total 5400 Insurance	237,098	201,171	201,173	(2)	(0.0) %	
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	117,414	163,200	143,200	20,000	14.0 %	
Total 5500 Operations and Housekeeping Services	117,414	163,200	143,200	20,000	14.0 %	The change is due to updated utility rates.
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	680,944	1,063,413	1,066,613	(3,200)	(0.3) %	
5612 - Testing Site	33,556	131,630	131,630	0	0.0 %	
5620 - Equipment Leases	2,941	5,640	5,641	(1)	(0.0) %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	717,441	1,200,683	1,203,884	(3,201)	(0.3) %	The change is due to alignment of facility rental costs with graduation venue requirements.



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Consolidated

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	114,941	288,600	288,599	1	0.0 %	
5810 - Legal	140,239	282,000	282,000	0	0.0 %	
5820 - Audit & CPA	44,712	60,375	60,375	0	0.0 %	
5835 - Field Trips	81,368	165,916	122,420	43,496	35.5 %	The change is due to student field trips.
5840 - Advertising & Recruitment	54,191	132,505	89,506	42,999	48.0 %	The change is due to consultant fees for recruitment.
5850 - Oversight Fees	0	1,733,315	1,740,700	(7,385)	(0.4) %	The change is due to enrollment.
5860 - Service Fees	157,223	457,402	457,405	(3)	(0.0) %	
5863 - Professional Development	465,878	1,125,345	1,301,346	(176,001)	(13.5) %	The change is due to coding alignment for student-related services.
5870 - Livescan Fingerprinting	1,034	5,109	5,400	(291)	(5.4) %	The change is due to the number of Livescan reimbursements.
5877 - Lending Library	4,888	508,500	1,040,300	(531,800)	(51.1) %	The change is due to reallocating funds from lending library to student Chromebooks.
5878 - Student Assessment	36,098	36,098	38,425	(2,327)	(6.1) %	
5880 - Instructional Vendors & Consultants	151,280	367,000	168,000	199,000	118.5 %	The change is due to coding alignment for student-related services.
5881 - Instructional Funds - Services	3,271,239	6,237,519	3,375,979	2,861,540	84.8 %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	13,672	37,002	42,000	(4,998)	(11.9) %	The change is due to external services for computer repairs.
5887 - Student Service Technology	621,481	1,387,704	875,002	512,702	58.6 %	The change is due to the expansion of Artificial Intelligence (AI) software.
Total 5800 Professional/Consulting Services and Operating Expend.	5,158,244	12,824,390	9,887,457	2,936,933	29.7 %	
5900 Communications						
5930 - Postage	108,851	142,400	142,400	0	0.0 %	
5940 - Technology Services	930,520	1,336,591	1,865,147	(528,556)	(28.3) %	The change is due to reallocating funds to support the expansion of AI software.
Total 5900 Communications	1,039,371	1,478,991	2,007,547	(528,556)	(26.3) %	
Total 5100-5999 Services & Other Operating Expenditures	7,726,626	16,654,720	14,259,808	2,394,912	16.8 %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	99,000	99,000	0	0.0 %	
Total Capital Expenditures	0	99,000	99,000	0	0.0 %	
Total 6100-6999 Capital Outlay	0	99,000	99,000	0	0.0 %	
Total Expenditures	41,814,891	81,125,446	80,382,299	743,147	0.9 %	
Operating Income/(Loss)	(5,331,988)	813,826	1,987,763	(1,173,937)	(59.1) %	
Net Assets						
9791 - Beginning Fund Balance	26,031,214	26,031,214	26,031,214	0	0.0 %	
Total Net Assets	26,031,214	26,031,214	26,031,214	0	0.0 %	
Change in Net Assets	(5,331,988)	813,826	1,987,763	(1,173,937)	(59.1) %	
Total Net Assets	20,699,226	26,845,040	28,018,977	(1,173,937)	(4.2) %	
Net revenue as a % of expense		1.0 %	2.5 %			
Fund balance as a % of expense		33.1 %	34.9 %			
Days of Potential Cash		121	127			

2025-26 SIB vs FIB - Detail

Cash Flow Statement 2025-26

Sage Oak Charter School - Consolidated

	Year Ending 06/30/2026		07/31/2025		08/31/2025		09/30/2025		10/31/2025		11/30/2025		12/31/2025		01/31/2026		02/28/2026		03/31/2026		04/30/2026		05/31/2026		06/30/2026		Variance					
	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection						
Cash Balance																																
Beginning Cash	25,777,714		25,777,714		27,194,918		24,169,816		21,955,619		21,819,706		22,938,067		22,663,622		23,007,451		24,663,081		28,198,031		30,261,211		33,124,146		33,124,146					
Net Cash for Period																																
REVENUES	81,939,272		3,172,668		3,607,911		6,855,585		6,582,910		6,978,390		7,134,888		6,948,556		7,627,768		8,858,251		7,734,662		7,511,666		2,016,195		75,028,950		6,910,322		0	
EXPENDITURES	81,125,446		4,241,706		5,512,932		6,562,125		6,754,524		5,875,285		6,587,195		6,281,124		7,050,892		6,855,000		6,940,033		7,002,011		9,629,305		79,293,132		1,832,314		0	
Net Cash for Period	813,826		(1,069,038)		(1,905,021)		293,460		(171,614)		1,103,105		547,693		667,432		576,876		2,002,251		794,629		509,155		(7,613,110)		(4,264,182)		5,078,008		0	
Accounts Receivable	7,684,618		(3,841,567)		(3,787,780)		2,453,681		12,677		(3,357)		(195,903)		254,569		721,774		155,230		246,871		581,376		767,724		774,296		6,910,322		0	
Other Assets	3,549,496		75,006		88,126		15,498		4,725		52,545		34,785		78,983		73,412		63,094		60,164		48,000		2,955,148		3,549,496		0		0	
Accounts Payable	5,877,427		(1,874,103)		(946,068)		355,644		309,372		90,954		(562,954)		260,536		1,278,582		665,192		1,198,853		1,838,837		1,430,268		4,045,113		1,832,314		0	
Deferred Revenue/Prepaid Expenses	5,610,187		593,784		(464,667)		(394,122)		(256,269)		(26,510)		(420,302)		(250,577)		595,358		1,085,831		376,733		1,144,319		3,626,608		5,610,186		0		0	
Cash at End of Period	26,845,040		27,194,918		24,169,816		21,955,619		21,819,706		22,938,067		22,663,622		23,007,451		24,663,081		28,198,031		30,261,211		33,124,146		26,845,040							

Days Cash on Hand	121	122	109	99	98	103	102	104	111	127	136	149	121
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Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	DLAC and LRP 2026 Conference	100,000
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	42,906
AMIM	812	5877	Lending Library	Lending Library - materials (Sage Crates)	500,000
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	1,755
AMIM	812	5887	Student Technology Services	Mastery Connect	42,900
AMIM	812	5887	Student Technology Services	Cidi Labs - instructional design tool for Canvas	9,100
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	90,000
AMIM	812	5940	Operating Expenditures, Technology	Tutor.com	59,400
AMIM	812	5940	Operating Expenditures, Technology	Track Sage Central modernizations and continued development	10,000
SUPERINTENDENT	900	4320	Office Supplies	Materials and supplies	500
SUPERINTENDENT	900	5210	Mileage Reimbursements	Add on, Krista travel	8,548
SUPERINTENDENT	900	5220	Travel and Conferences	Conference fees/hotel/travel expenses	318,000
SUPERINTENDENT	900	5220	Travel and Conferences	Admin planning sessions	50,082
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	2,400
HR	901	4320	Office Supplies	Sage Oak Shares Initiative	2,400
HR	901	4320	Office Supplies	Work Anniversary Initiative	6,376
HR	901	4320	Office Supplies	First Aid Materials and kits	3,315
HR	901	4320	Office Supplies	Fire Extinguisher Inspection	1,000
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



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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)	62,000
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	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	Live Scan fees	3,780
HR	901	5870	TB reimbursement	TB Reimbursements for continuing staff	1,329
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	5,839
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
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	36,098
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)	7,000



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	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	77,469
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	47,411
Secondary	904	4381	IF Materials	Mr D OPS catalog order bulking	140,540
Secondary	904	4381	IF Materials	Exact Path from the Edmentum Company	8,000
Secondary	904	5610	Facility rents and leases	Graduation site rental	6,000
Secondary	904	5835	Field Trips	CTE Pathway Capstone Trips	6,950
Secondary	904	5880	Instructional Vendors & Consultants	PE Activities	2,000
Secondary	904	4381	IF Materials	Music Appreciation Curriculum	10,000
Secondary	904	4310	Materials and Supplies	CTE Pathway Capstone Materials	3,000
Secondary	904	5860	Service Fees	Crafton Hills Invoices for registration fees for dual enrollment	8,200
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	2,048
Stu Serv	905	4381	IF Materials	Bright Thinker Science Course	50,000
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	5880	Instructional vendors and consultants	Certification for Students (First Aid, CPR, CERT, Lifeguard Certification)	65,000
Stu Serv	905	5880	Professional Development Instructional vendors and consultants	Student Leadership/Career Conference	200,000
SPED	906	4310	Materials & Supplies	Testing Kits/Protocols	145,300
SPED	906	4310	Materials & Supplies	Independent Educational Evaluations (IEE's) (Verify with Kelly on Goal)	32,100
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



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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)	126,491
SPED	906	5100	SpEd Consultants	Special Education Vendors/Vendored Services	229,370
SPED	906	5610	Facility Rents, & leases	Staff meetings - 2 big meetings \$2.5K per room and 2 extra days \$500 per day)	5,500
SPED	906	4320	Office Materials	Staff meetings - supplies and materials	5,347
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	49,641
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	78,448
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	2,635
Bus Serv	907	5400	Insurance	Liability and Property Insurance	160,019
Bus Serv	907	5510	Operating Expenditures, Utilities	Utilities: SCE, Frontier, ADT, Janitorial	70,000
Bus Serv	907	5610	Facility rents and leases	Office lease (all three spaces) ALL COSTS	1,017,512
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%)	1,574,523
Bus Serv	907	5850	Authorizer oversight fee	Sage Oak - Keppel (1%)	70,868
Bus Serv	907	5850	Authorizer oversight fee	Sage Oak - South (1%)	87,925
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	Sage Intacct, System and users	67,150
Bus Serv	907	5940	Operating Expenditures, Technology	Stampli	80,000



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	310
Bus Serv	907	5860	Service Fees	Business property tax	1,802
Bus Serv	907	5863	Professional Development	PD Passport for Classified Staff	6,000
Bus Serv	907	4400	Non capitalized equipment	Large Equipment Purchases	26,859
Bus Serv	907	5300	Dues and Memberships	SHRM & PIHRA Annual Memberships	1,346
Bus Serv	907	5800	Professional Services	Powered Equipment Training	3,000
Bus Serv	907	5877	Lending Library	Fuel Cards	1,000
Bus Serv	907	5300	Dues and Memberships	CCAC Membership	75
Virtual Academy Program	911	4200	Supplemental Curriculum	EdPuzzle	2,347
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	53,919
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
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	15,308
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	25,800
Virtual Academy Program	911	4310	Materials and Supplies	Teachers Pay Teachers Digital Curriculum Purchases	696
Virtual Academy Program	911	4310	Materials and Supplies	In-Person PLC Meetings - Materials and Supplies	2,275
Virtual Academy Program	911	4310	Materials and Supplies	School-wide Student event materials & supplies.	9,225
Virtual Academy Program	911	5610	Facility rents and leases	Site rentals for in person PLC meetings and VLA Meetings	5,300
Virtual Academy Program	911	5835	Field Trips	School Wide Field Trips and Events	109,500
Virtual Academy Program	911	5930	Postage	Stamps for Teachers	2,200
PLA	912	4200	Supplemental Curriculum	PLT+ Curriculum	5,247
PLA	912	4200	Supplemental Curriculum	Curriculum for Prop 28 Art Program	2,852
PLA	912	4310	Materials and Supplies	Dept. Leadership Materials for PLCs	1,236
PLA	912	4310	Materials and Supplies	Activities for Prop 28 Art - Material & Supplies	26,808
PLA	912	4320	Office Supplies	Student - In-Person Events and Supplies	31,464
PLA	912	4320	Office Supplies	Staff Meeting Materials & Supplies	10,000



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	16,803
PLA	912	5610	Facility rents and leases	PLC/Event Permits/Rents	28,500
PLA	912	5835	Field Trips	Field Trip Supplies	347
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	18,538
IT	914	4320	Office Supplies	Computer Repair Parts and Misc tech supplies	21,000
IT	914	4400	Non capitalized equipment	MiFis (mobile beacon and digital wish) devices	1,762
IT	914	4400	Non capitalized equipment	New staff technology	157,569
IT	914	4400	Non capitalized equipment	Replace obsolete devices	335,915
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	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)	2,000
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	16,742
IT	914	5887	Student Technology Services	DocuSign	16,744
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	7,800
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	5,258
IT	914	5887	Student Technology Services	Board on Track	6,195
IT	914	5887	Student Technology Services	Various outside contractors	886,733



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	6,930
IT	914	5887	Student Technology Services	LiveChat	984
IT	914	5887	Student Technology Services	Hapara	10,208
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	30,445
IT	914	5887	Student Technology Services	OpenAi (ChatGPT Team Account)	19,000
IT	914	5887	Student Technology Services	Grade Guardian	8,000
IT	914	5887	Student Technology Services	Minecraft	3,824
IT	914	5887	Student Technology Services	Genially	150
IT	914	5887	Student Technology Services	Otter AI (for leadership team)	11,000
IT	914	5887	Student Technology Services	Gimkit	1,000
IT	914	5940	Operating Expenditures, Technology	Web Hosting / development	29,625
IT	914	5940	Operating Expenditures, Technology	Server costs (AWS)	95,000
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	43,575
IT	914	5940	Operating Expenditures, Technology	Clever	11,658
IT	914	5940	Operating Expenditures, Technology	Red Herring	370
IT	914	5940	Operating Expenditures, Technology	Splashtop	364
IT	914	5940	Operating Expenditures, Technology	Networks and network monitoring	13,500
IT	914	5940	Operating Expenditures, Technology	Amplified IT	6,391
IT	914	5940	Operating Expenditures, Technology	Fortinet Checkpoint email filtering	44,488
IT	914	5940	Operating Expenditures, Technology	Google Workspace for Education Standard	18,731



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
IT	914	5940	Operating Expenditures, Technology	iTopia	16,599
IT	914	5940	Operating Expenditures, Technology	XCITIUM	6,500
IT	914	5940	Operating Expenditures, Technology	Grammarly	4,464
IT	914	5940	Operating Expenditures, Technology	Chatbase	4,400
IT	914	5940	Operating Expenditures, Technology	AWS data lake development	73,550
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	50
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	595
IT	914	5940	Operating Expenditures, Technology	ZoHo	4,981
IT	914	5940	Operating Expenditures, Technology	ID Card Software (ID Cards for Students)	179
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	75,000
IT	914	5940	Operating Expenditures, Technology	GAMMA App	5,000
IT	914	5940	Operating Expenditures, Technology	AMS Modernization Project	60,000
IT	914	5940	Operating Expenditures, Technology	Supabase Pro	175
IT	914	5940	Operating Expenditures, Technology	Anthropic Claude.AI with Visual Studio	1,500
IT	914	5887	Student Technology Services	Articulate Rise 360	1,374
IT	914	5940	Operating Expenditures, Technology	Expenses for a part-time Project Manager supporting IT projects under the Director of IT	15,600
Community Outreach	915	4310	Materials & Supplies	Marketing Supplies	5,833
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	18,505



Comprehensive Department Budget

Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	1,050
AMIM	812	4400	Non capitalized equipment	Student Chromebooks	507,800
HR	901	4320	Office Supplies	Team Relations Development	1,500
IT	914	4400	Non capitalized equipment	Student Chromebooks	1,515,000
Stu Serv	905	5881	Instructional Funds - Services	MiFi Hotspot Services - Instructional Funds	21,462

Assets					
Department	Dpt Code	Code	Bucket	Items	2025-26 SIB
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	85,654
Bus. Serv	907	9440	Equipment	Automotive Wrapping	31,215
Bus. Serv	907	9440	Equipment	Powered Equipment (One-Man Lifts)	46,471
Bus. Serv	907	9450	Work-in-Progress	1455 MPR Conversion office Space	1,089,246
Bus. Serv	907	9450	Work-in-Progress	1473 MPR Conversion Office Space	75,000
Bus. Serv	907	9450	Work-in-Progress	New Warehouse Floor Plan	130,569





Sage Oak Charter School Second Interim Budget 2025-26



Summary Analysis

Sage Oak Charter School

Summary of Results

The 2025-26 Second Interim Budget (SIB) projects a net revenue of \$0.2M. Net revenue changed by \$0.7M from the 2025-26 First Interim Budget (FIB) of \$0.9M. Positive net revenue and a strong reserve balance will allow Sage Oak Charter Schools to end the 2025-26 fiscal year with a reserve of \$18.4M, which is 29.4% of annual expenditures.

Cash Flow

Sage Oak's cash totaled approximately \$15.0M at October 2025 month-end, representing the lowest point of the fiscal year based on current projections. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 0.4% change in revenue from the 2025-26 FIB to the 2025-26 SIB is due to Local Control Funding Formula (LCFF), federal, and state revenues. Student average-daily-attendance (ADA) changed from 4,158 in the 2025-26 FIB to 4,140 in the 2025-26 SIB.

Changes to Expenditures

Sage Oak has an overall change of 0.9% in expenditures from the 2025-26 FIB to the 2025-26 SIB. The change can be attributable to staffing and service costs associated to shifts in student enrollment.

Enrollment and ADA Assumptions

Sage Oak Charter School

2025-26		Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3		1,797	1,796	
4-6		1,022	1,013	
7-8		610	602	
9-12		740	729	
Total		4,169	4,140	2,298
Growth		7.5 %	99.3 %	55.1 %

2026-27		Enrollment	ADA	UPP
TK-3		1,991	1,975	
4-6		1,132	1,123	
7-8		675	670	
9-12		820	813	
Total		4,618	4,581	2,545
Growth		10.8 %	99.2 %	55.1 %

2027-28		Enrollment	ADA	UPP
TK-3		2,157	2,143	
4-6		1,226	1,218	
7-8		731	726	
9-12		888	881	
Total		5,002	4,968	2,757
Growth		8.3 %	99.3 %	55.1 %



2025-26 SIB vs FIB - Summary

Sage Oak Charter School

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change
Revenue					
Total LCFF Revenues	22,024,295	52,476,858	52,679,012	(202,154)	(0.4) %
Total Federal Revenue	756,299	1,373,652	1,358,646	15,006	1.1 %
Total Other State Revenue	4,994,507	8,636,399	8,677,603	(41,204)	(0.5) %
Total Local Revenue	196,618	509,562	513,628	(4,066)	(0.8) %
Total Revenue	27,971,719	62,996,471	63,228,889	(232,418)	(0.4) %
Expenditures					
Total 1000-1999 Certificated Salaries	13,751,421	24,816,775	24,649,510	167,265	0.7 %
Total 2000-2999 Classified Salaries	3,603,379	6,466,694	6,411,162	55,532	0.9 %
Total 3000-3999 Employee Benefits	5,853,960	11,206,193	11,269,260	(63,067)	(0.6) %
Total 4100-4799 Books, Materials, & Supplies	3,230,966	7,102,260	8,542,725	(1,440,465)	(16.9) %
Total 5100-5999 Services & Other Operating Expenditures	5,886,887	13,142,926	11,322,952	1,819,974	16.1 %
Total 6100-6999 Capital Outlay	0	76,230	76,230	0	0.0 %
Total Expenditures	32,326,613	62,811,078	62,271,839	539,239	0.9 %
Operating Income/(Loss)	(4,354,894)	185,393	957,050	(771,657)	(80.6) %
Net Assets					
9791 - Beginning Fund Balance	18,261,710	18,261,710	18,261,710	0	0.0 %
Total Net Assets	18,261,710	18,261,710	18,261,710	0	0.0 %
Change In Net Assets	(4,354,894)	185,393	957,050	(771,657)	(80.6) %
Total Net Assets	13,906,816	18,447,103	19,218,760	(771,657)	(4.0) %

Net revenue as a % of expense	0.3 %	1.5 %
Fund balance as a % of expense	29.4 %	30.9 %
Days of Potential Cash	107	113

2025-26 SIB vs FIB - Detail

Sage Oak Charter School

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	21,407,628	50,969,259	51,119,049	(149,790)	(0.3) %	
8012 - EPA Entitlement	192,083	828,042	831,506	(3,464)	(0.4) %	
8019 - Prior Year Unrestricted Revenue	(7,229)	(7,229)	0	(7,229)	(100.0) %	
8096 - In-Lieu-Of Property Taxes	431,813	686,786	728,457	(41,671)	(5.7) %	
Total LCFF Revenues	22,024,295	52,476,858	52,679,012	(202,154)	(0.4) %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	289,918	604,794	604,794	0	0.0 %	
8182 - SpEd - Discretionary Grants	38,120	42,125	42,125	0	0.0 %	
8290 - Other Federal Revenue	428,261	726,733	711,727	15,006	2.1 %	
Total Federal Revenue	756,299	1,373,652	1,358,646	15,006	1.1 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	1,492,900	3,798,764	3,814,654	(15,890)	(0.4) %	
8550 - Mandated Cost Reimbursements	103,745	103,745	103,745	0	0.0 %	
8560 - Lottery- Unrestricted	412,855	821,615	825,051	(3,436)	(0.4) %	
8561 - Lottery- Prop 20 - Restricted	40,665	354,592	356,075	(1,483)	(0.4) %	
8590 - Other State Revenue	2,944,342	3,557,683	3,578,078	(20,395)	(0.6) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	4,994,507	8,636,399	8,677,603	(41,204)	(0.5) %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	206,126	509,562	513,628	(4,066)	(0.8) %	The change is due to projected federal interest rates.
8699 - Other Revenue	(9,508)	0	0	0	0.0 %	
Total Local Revenue	196,618	509,562	513,628	(4,066)	(0.8) %	
Total Revenue	27,971,719	62,996,471	63,228,889	(232,418)	(0.4) %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	9,049,171	16,413,915	16,270,342	143,573	0.9 %	
1200 Certificated Pupil Support	2,864,949	5,263,956	5,278,879	(14,923)	(0.3) %	
1300 Certificated Supervisors and Administrators Salaries	1,837,301	3,138,904	3,100,289	38,615	1.2 %	
Total 1000-1999 Certificated Salaries	13,751,421	24,816,775	24,649,510	167,265	0.7 %	The change is due to the ratio of certificated staff to student enrollment.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	476,525	986,018	937,951	48,067	5.1 %	
2300 Classified Supervisors and Admin Salaries	1,462,309	2,828,413	2,844,576	(16,163)	(0.6) %	
2400 Clerical, Technical and Office Salaries	1,664,545	2,652,263	2,628,635	23,628	0.9 %	
Total 2000-2999 Classified Salaries	3,603,379	6,466,694	6,411,162	55,532	0.9 %	The change is due to the proration of unfilled positions and adjustments resulting from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	2,629,928	4,734,069	4,676,359	57,710	1.2 %	
Total 3101-3102 STRS	2,629,928	4,734,069	4,676,359	57,710	1.2 %	The change is due to the ratio of certificated staff to student enrollment.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	199,929	369,934	367,606	2,328	0.6 %	
3314 - Medicare - Classified	52,757	95,377	94,557	820	0.9 %	
3355 - OASDI - Certificated	2,042	988	182	806	442.9 %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	219,834	407,821	404,272	3,549	0.9 %	
Total 3301-3302 OASDI/Medicare/Alternative	474,562	874,120	866,617	7,503	0.9 %	The change is due to the ratio of certificated staff to student enrollment.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	1,478,222	2,851,105	2,906,439	(55,334)	(1.9) %	
3402 - Health Care Classified	556,106	1,027,828	1,028,405	(577)	(0.1) %	
Total 3401-3402 Health and Welfare Benefits	2,034,328	3,878,933	3,934,844	(55,911)	(1.4) %	The change is due to plan elections selected by staff.



2025-26 SIB vs FIB - Detail

Sage Oak Charter School

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	55,994	70,861	70,157	704	1.0 %	
3502 - Unemployment Insurance Classified	20,263	34,020	31,262	2,758	8.8 %	
Total 3501-3502 Unemployment Insurance	76,257	104,881	101,419	3,462	3.4 %	The change is due to the ratio of certificated staff to student enrollment and adjustments from the EMS classification study.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	49,235	91,336	90,761	575	0.6 %	
3602 - Workers' Comp Classified	12,766	23,548	23,345	203	0.9 %	
Total 3601-3602 Workers' Compensation	62,001	114,884	114,106	778	0.7 %	
3901-3922 Other Employee Benefits						
3901 - Other Benefits Cert	392,903	887,491	879,428	8,063	0.9 %	
3902 - Other Benefits Class	66,685	175,837	173,955	1,882	1.1 %	
3922 - 457b Employer match-Classified	117,296	435,978	522,532	(86,554)	(16.6) %	The change is due to the plan elections selected by staff.
Total 3901-3922 Other Employee Benefits	576,884	1,499,306	1,575,915	(76,609)	(4.9) %	
Total 3000-3999 Employee Benefits	5,853,960	11,206,193	11,269,260	(63,067)	(0.6) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	399,442	418,077	1,225,624	(807,547)	(65.9) %	
Total 4200 Books and Other Reference Materials	399,442	418,077	1,225,624	(807,547)	(65.9) %	The change is due to the transition from Sage Crates to Chromebooks for students.
4300 Materials and Supplies						
4310 - Materials & Supplies	267,209	455,397	491,492	(36,095)	(7.3) %	The change is due to testing protocol kits for students.
4320 - Office Supplies	89,615	140,440	170,138	(29,698)	(17.5) %	The change is due to reallocating funds from supplies to large equipment for the warehouse.
4330 - Meals	11,503	14,515	36,190	(21,675)	(59.9) %	The change is due to planned activities remaining for students.
4350 - Other Supplies - Materials & Supplies	6,524	13,090	13,090	0	0.0 %	
4381 - Instructional Funds - Materials	1,955,620	3,929,638	6,065,509	(2,135,871)	(35.2) %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	2,330,471	4,553,080	6,776,419	(2,223,339)	(32.8) %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	501,053	2,131,103	540,682	1,590,421	294.2 %	The change is due to updating student Chromebooks.
Total 4400 Noncapitalized Equipment	501,053	2,131,103	540,682	1,590,421	294.2 %	
Total 4100-4799 Books, Materials, & Supplies	3,230,966	7,102,260	8,542,725	(1,440,465)	(16.9) %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	43,509	176,615	139,062	37,553	27.0 %	
Total 5100 Subagreements for Services	43,509	176,615	139,062	37,553	27.0 %	The change is due to the use of external vendors to fill vacancies.
5200 Travel and Conferences						
5210 - Mileage Reimbursements	7,372	19,979	22,638	(2,659)	(11.7) %	The change is due to planned staff travel.
5220 - Travel & Lodging	179,672	283,423	341,880	(58,457)	(17.1) %	The change is due to remaining leadership meetings.
Total 5200 Travel and Conferences	187,044	303,402	364,518	(61,116)	(16.8) %	
5300 Dues and Memberships						
5300 - Dues & Memberships	121,968	125,422	125,161	261	0.2 %	
Total 5300 Dues and Memberships	121,968	125,422	125,161	261	0.2 %	
5400 Insurance						
5400 - Insurance	185,533	154,902	154,903	(1)	(0.0) %	
Total 5400 Insurance	185,533	154,902	154,903	(1)	(0.0) %	
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	92,100	125,664	110,264	15,400	14.0 %	
Total 5500 Operations and Housekeeping Services	92,100	125,664	110,264	15,400	14.0 %	The change is due to updated utility rates.
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	539,097	818,827	821,292	(2,465)	(0.3) %	
5612 - Testing Site	26,124	101,355	101,355	0	0.0 %	
5620 - Equipment Leases	2,292	4,344	4,344	0	0.0 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	567,513	924,526	926,991	(2,465)	(0.3) %	The change is due to alignment of facility rental costs with graduation venue requirements.

2025-26 SIB vs FIB - Detail

Sage Oak Charter School

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	90,323	222,928	222,928	0	0.0 %	
5810 - Legal	123,413	217,140	217,140	0	0.0 %	
5820 - Audit & CPA	35,152	46,489	46,489	0	0.0 %	
5835 - Field Trips	62,013	128,750	95,258	33,492	35.2 %	The change is due to student field trips.
5840 - Advertising & Recruitment	41,970	102,029	68,919	33,110	48.0 %	The change is due to consultant fees for recruitment.
5850 - Oversight Fees	0	1,574,522	1,580,400	(5,878)	(0.4) %	The change is due to enrollment.
5860 - Service Fees	112,142	352,199	352,202	(3)	(0.0) %	
5863 - Professional Development	305,725	901,627	1,036,017	(134,390)	(13.0) %	The change is due to coding alignment for student-related services.
5870 - Livescan Fingerprinting	829	3,934	4,158	(224)	(5.4) %	The change is due to the number of Livescan reimbursements.
5877 - Lending Library	3,849	415,095	849,628	(434,533)	(51.1) %	The change is due to reallocating funds from lending library to student Chromebooks.
5878 - Student Assessment	28,380	27,794	29,587	(1,793)	(6.1) %	
5880 - Instructional Vendors & Consultants	139,410	287,300	134,070	153,230	114.3 %	The change is due to coding alignment for student-related services.
5881 - Instructional Funds - Services	2,474,815	4,802,891	2,599,504	2,203,387	84.8 %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	10,736	28,490	32,340	(3,850)	(11.9) %	The change is due to external services for computer repairs.
5887 - Student Service Technology	488,473	1,072,067	677,285	394,782	58.3 %	The change is due to the expansion of Artificial Intelligence (AI) software.
Total 5800 Professional/Consulting Services and Operating Expend.	3,917,230	10,183,255	7,945,925	2,237,330	28.2 %	
5900 Communications						
5930 - Postage	85,868	109,648	109,649	(1)	(0.0) %	
5940 - Technology Services	686,122	1,039,492	1,446,479	(406,987)	(28.1) %	The change is due to reallocating funds to support the expansion of AI software.
Total 5900 Communications	771,990	1,149,140	1,556,128	(406,988)	(26.2) %	
Total 5100-5999 Services & Other Operating Expenditures	5,886,887	13,142,926	11,322,952	1,819,974	16.1 %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	76,230	76,230	0	0.0 %	
Total Capital Expenditures	0	76,230	76,230	0	0.0 %	
Total 6100-6999 Capital Outlay	0	76,230	76,230	0	0.0 %	
Total Expenditures	32,326,613	62,811,078	62,271,839	539,239	0.9 %	
Operating Income/(Loss)	(4,354,894)	185,393	957,050	(771,657)	(80.6) %	
Net Assets						
9791 - Beginning Fund Balance	18,261,710	18,261,710	18,261,710	0	0.0 %	
Total Net Assets	18,261,710	18,261,710	18,261,710	0	0.0 %	
Change In Net Assets	(4,354,894)	185,393	957,050	(771,657)	(80.6) %	
Total Net Assets	13,906,816	18,447,103	19,218,760	(771,657)	(4.0) %	
Net revenue as a % of expense		0.3 %	1.5 %			
Fund balance as a % of expense		29.4 %	30.9 %			
Days of Potential Cash		107	113			



2025-26 SIB vs FIB - MYP Summary

Sage Oak Charter School

Enrollment	4,169	4,618	5,002
ADA	4,140	4,581	4,968
COLA	2.30 %	2.41 %	3.06 %

	2025-26 SIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	52,476,858	59,867,410	67,323,920
Total Federal Revenue	1,373,652	1,428,864	1,499,131
Total Other State Revenue	8,636,399	8,268,024	9,835,954
Total Local Revenue	509,562	509,562	509,562
Total Revenue	62,996,471	70,073,860	79,168,567
Expenditures			
Total 1000-1999 Certificated Salaries	24,816,775	28,630,034	33,665,779
Total 2000-2999 Classified Salaries	6,466,694	7,960,548	8,477,982
Total 3000-3999 Employee Benefits	11,206,193	13,158,315	14,583,680
Total 4100-4799 Books, Materials, & Supplies	7,102,260	7,697,532	8,131,454
Total 5100-5999 Services & Other Operating Expenditures	13,142,926	12,435,141	13,126,390
Total 6100-6999 Capital Outlay	76,230	142,166	147,078
Total Expenditures	62,811,078	70,023,736	78,132,363
Operating Income/(Loss)	185,393	50,124	1,036,204
Net Assets			
9791 - Beginning Fund Balance	18,261,710	18,447,103	18,497,227
Total Net Assets	18,261,710	18,447,103	18,497,227
Change In Net Assets	185,393	50,124	1,036,204
Total Net Assets	18,447,103	18,497,227	19,533,431
Net revenue as a % of expense	0.3 %	0.1 %	1.3 %
Fund balance as a % of expense	29.4 %	26.4 %	25.0 %
Days of Potential Cash	107	96	91



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School

	2025-26 SIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	50,969,259	58,210,955	65,589,885
8012 - EPA Entitlement	828,042	916,204	993,784
8019 - Prior Year Unrestricted Revenue	(7,229)	0	0
8096 - In-Lieu-Of Property Taxes	686,786	740,251	740,251
Total LCFF Revenues	52,476,858	59,867,410	67,323,920
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	604,794	660,006	730,273
8182 - SpEd - Discretionary Grants	42,125	42,125	42,125
8290 - Other Federal Revenue	726,733	726,733	726,733
Total Federal Revenue	1,373,652	1,428,864	1,499,131
Other State Revenue			
8311 - AB602 State SpEd Revenue	3,798,764	4,576,417	5,110,743
8550 - Mandated Cost Reimbursements	103,745	115,851	132,810
8560 - Lottery- Unrestricted	821,615	909,087	985,087
8561 - Lottery- Prop 20 - Restricted	354,592	392,344	425,143
8590 - Other State Revenue	3,557,683	2,274,325	3,182,171
Total Other State Revenue	8,636,399	8,268,024	9,835,954
Local Revenue			
8660 - Interest Income	509,562	509,562	509,562
Total Local Revenue	509,562	509,562	509,562
Total Revenue	62,996,471	70,073,860	79,168,567
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	16,413,915	18,362,296	22,371,267
1200 Certificated Pupil Support	5,263,956	6,806,779	7,487,457
1300 Certificated Supervisors and Administrators Salaries	3,138,904	3,460,959	3,807,055
Total 1000-1999 Certificated Salaries	24,816,775	28,630,034	33,665,779
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	986,018	1,161,185	1,236,662
2300 Classified Supervisors and Admin Salaries	2,828,413	3,336,076	3,552,920
2400 Clerical, Technical and Office Salaries	2,652,263	3,463,287	3,688,400
Total 2000-2999 Classified Salaries	6,466,694	7,960,548	8,477,982
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	4,734,069	5,468,337	6,528,142
Total 3101-3102 STRS	4,734,069	5,468,337	6,528,142

2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School

	2025-26 SIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	369,934	428,584	473,484
3314 - Medicare - Classified	95,377	118,282	126,981
3355 - OASDI - Certificated	988	0	0
3356 - OASDI - Classified	407,821	505,757	556,334
Total 3301-3302 OASDI/Medicare/Alternative	874,120	1,052,623	1,156,799
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	2,851,105	3,076,063	3,183,726
3402 - Health Care Classified	1,027,828	1,136,162	1,175,928
Total 3401-3402 Health and Welfare Benefits	3,878,933	4,212,225	4,359,654
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	70,861	68,423	70,817
3502 - Unemployment Insurance Classified	34,020	31,342	32,438
Total 3501-3502 Unemployment Insurance	104,881	99,765	103,255
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	91,336	105,816	114,289
3602 - Workers' Comp Classified	23,548	29,203	30,651
Total 3601-3602 Workers' Compensation	114,884	135,019	144,940
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	887,491	1,123,642	1,162,970
3902 - Other Benefits Class	175,837	270,649	280,122
3922 - 457b Employer match-Classified	435,978	796,055	847,798
Total 3901-3922 Other Employee Benefits	1,499,306	2,190,346	2,290,890
Total 3000-3999 Employee Benefits	11,206,193	13,158,315	14,070,709
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	418,077	1,296,718	1,329,334
Total 4200 Books and Other Reference Materials	418,077	1,296,718	1,329,334
4300 Materials and Supplies			
4310 - Materials & Supplies	455,397	499,085	511,323
4320 - Office Supplies	140,440	169,320	173,568
4330 - Meals & Events	14,515	26,929	27,615
4350 - Other Supplies - Materials & Supplies	13,090	13,164	13,507
4381 - Instructional Funds - Materials	3,929,638	4,338,214	4,688,017
Total 4300 Materials and Supplies	4,553,080	5,046,712	5,414,030
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	2,131,103	1,354,102	1,388,090
Total 4400 Noncapitalized Equipment	2,131,103	1,354,102	1,388,090
Total 4100-4799 Books, Materials, & Supplies	7,102,260	7,697,532	8,131,454



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School

	2025-26 SIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	176,615	169,170	173,417
Total 5100 Subagreements for Services	176,615	169,170	173,417
5200 Travel and Conferences			
5210 - Mileage Reimbursements	19,979	22,491	23,037
5220 - Travel & Lodging	283,423	343,003	351,637
Total 5200 Travel and Conferences	303,402	365,494	374,674
5300 Dues and Memberships			
5300 - Dues & Memberships	125,422	156,157	159,835
Total 5300 Dues and Memberships	125,422	156,157	159,835
5400 Insurance			
5400 - Insurance	154,902	129,905	129,594
Total 5400 Insurance	154,902	129,905	129,594
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	125,664	91,325	93,575
Total 5500 Operations and Housekeeping Services	125,664	91,325	93,575
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	818,827	786,331	785,725
5612 - Testing Site	101,355	101,697	104,231
5620 - Equipment Leases	4,344	4,363	4,502
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	924,526	892,391	894,458
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	222,928	232,505	235,476
5810 - Legal	217,140	217,837	223,319
5820 - Audit & CPA	46,489	46,636	47,800
5835 - Field Trips	128,750	103,879	107,195
5840 - Advertising & Recruitment	102,029	69,127	70,838
5850 - Oversight Fees	1,574,522	1,796,022	2,019,718
5860 - Service Fees	352,199	353,384	362,293
5863 - Professional Development	901,627	594,539	553,795
5870 - Livescan Fingerprinting	3,934	4,212	4,277
5877 - Lending Library	415,095	6,544	6,679
5878 - Student Assessment	27,794	29,712	30,466
5880 - Instructional Vendors & Consultants	287,300	2,332	2,401
5881 - Instructional Funds - Services	4,802,891	5,302,262	5,729,799
5883 - Outside Consultant and Services	28,490	32,269	33,093
5887 - Student Service Technology	1,072,067	803,677	823,939
Total 5800 Professional/Consulting Services and Operating Expend.	10,183,255	9,594,937	10,251,088



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School

	2025-26 SIB	2026-27	2027-28
5900 Communications			
5930 - Postage	109,648	110,197	113,010
5940 - Technology Services	1,039,492	925,565	936,739
Total 5900 Communications	1,149,140	1,035,762	1,049,749
Total 5100-5999 Services & Other Operating Expenditures	13,142,926	12,435,141	13,126,390
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	76,230	142,166	147,078
Total Capital Expenditures	76,230	142,166	147,078
Total 6100-6999 Capital Outlay	76,230	142,166	147,078
Total Expenditures	62,811,078	70,023,736	78,132,363
Operating Income/(Loss)	185,393	50,124	1,036,204
Net Assets			
9791 - Beginning Fund Balance	18,261,710	18,447,103	18,497,227
Total Net Assets	18,261,710	18,447,103	18,497,227
Change In Net Assets	185,393	50,124	1,036,204
Total Net Assets	18,447,103	18,497,227	19,533,431
Net revenue as a % of expense	0.3 %	0.1 %	1.3 %
Fund balance as a % of expense	29.4 %	26.4 %	25.0 %
Days of Potential Cash	107	96	91

2025-26 SIB vs FIB 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	Variance
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection	
Cash Balance	18,817,956	18,817,956	19,281,000	17,264,246	15,062,051	14,989,137	16,268,194	15,976,461	16,286,768	17,916,162	20,018,377	21,638,289	24,024,370	
Beginning Cash														
Net Cash for Period														
REVENUES	62,996,471	2,429,555	2,764,768	5,224,768	5,172,577	5,725,764	5,543,709	5,491,111	5,675,676	6,702,184	5,707,676	5,611,750	1,696,301	0
EXPENDITURES	62,811,078	3,336,198	4,217,725	5,072,885	5,208,732	4,549,051	5,116,612	4,825,410	5,509,900	5,291,041	5,293,545	5,306,833	7,432,394	0
Net Cash for Period	185,393	(906,643)	(1,452,957)	151,883	(36,155)	1,176,713	427,097	665,701	165,776	1,411,143	414,131	304,917	(5,736,093)	0
Accounts Receivable	5,657,984	(2,801,053)	(341,975)	2,152,782	36,683	0	(58,053)	19,205	69,886,772	11,135,877	136,631,16	362,842,56	646,419,69	0
Other Assets	2,758,368	58,969	69,284	12,184	3,638	40,460	26,785	60,825	63,412	50,000	45,000	35,000	2,292,811	0
Accounts Payable	3,403,997	(1,811,582)	(510,442)	92,214	206,639	163,236	(427,602)	101,937	1,030,259,99	377,058,27	865,360,45	1,467,276,01	198,890,27	0
Deferred Revenue/Prepaid Expenses	4,456,109	439,185	(326,046)	(281,326)	(203,077)	(20,432)	(32,496)	(204,454)	566,656	375,149	522,053	1,011,730	2,895,167	0
Cash at End of Period	18,447,103	19,281,000	17,264,246	15,062,051	14,989,137	16,268,194	15,976,461	16,286,768	17,916,162	20,018,377	21,638,289	24,024,370	18,447,103	
Days Cash on Hand	107	112	100	88	87	95	93	95	104	116	126	140	107	



2025-26 SIB vs FIB 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				
		Projection	Month Ending	Projection	Total	Variance																						
Cash Balance																												
Beginning Cash	18,447,103	18,447,103	21,136,077	17,924,789	17,233,612	17,747,392	17,993,551	17,799,459	18,034,218	18,199,350	19,637,157	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	0
Net Cash for Period	70,073,860	3,227,864	3,282,214	6,618,913	5,869,908	5,906,448	6,580,466	6,421,724	5,899,834	6,915,293	6,089,174	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	6,144,725	0
REVENUES	70,023,736	3,407,348	4,832,874	5,936,947	5,142,923	5,496,655	5,550,626	5,869,734	6,023,862	5,737,126	5,902,042	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	6,450,028	0
EXPENDITURES	50,124	(179,484)	(1,550,660)	(681,966)	(726,985)	(409,793)	(1,029,840)	(551,990)	(124,028)	(1,178,167)	(187,132)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	(305,303)	0
Net Cash for Period	5,520,486	(5,520,486)	820,419	1,019,068	52,997	272,712	463,721	92,744	631,700	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	579,255	0
Accounts Receivable	2,702,321	(2,702,321)	(341,089)	61,620	138,081	109,078	(285,734)	87,231	351,065	461,610	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	430,578	0
Accounts Payable	2,818,165	50,293	(499,120)	(415,695)	(298,289)	(474,477)	(311,718)	(311,718)	569,795	377,285	525,025	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	1,017,490	0
Deferred Revenue/Prepaid Expenses	18,497,227	21,136,077	17,924,789	17,233,612	17,747,392	17,993,551	17,799,459	18,034,218	18,199,350	19,637,157	20,200,637	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	0
Cash at End of Period	18,447,103	18,447,103	21,136,077	17,924,789	17,233,612	17,747,392	17,993,551	17,799,459	18,034,218	18,199,350	19,637,157	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	20,610,142	0
Days of Potential Cash	96	110	93	90	93	94	93	94	94	102	105	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107	96



**CHARTER SCHOOL SECOND 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 District
County: San Bernardino
Charter #: 1885

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	50,969,259.00		50,969,259.00
Education Protection Account State Aid - Current Year	8012	828,042.00		828,042.00
State Aid - Prior Years	8019	(7,229.00)		(7,229.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	686,786.00		686,786.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		52,476,858.00	0.00	52,476,858.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
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		726,733.00	726,733.00
Total, Federal Revenues		0.00	1,373,652.00	1,373,652.00
3. Other State Revenues				
Special Education - State	StateRevSE		3,798,764.00	3,798,764.00
All Other State Revenues	StateRevAO	925,360.00	3,912,275.00	4,837,635.00
Total, Other State Revenues		925,360.00	7,711,039.00	8,636,399.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	509,562.00	0.00	509,562.00
Total, Local Revenues		509,562.00	0.00	509,562.00
5. TOTAL REVENUES				
		53,911,780.00	9,084,691.00	62,996,471.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	14,634,833.00	1,779,082.00	16,413,915.00
Certificated Pupil Support Salaries	1200	2,257,348.00	3,006,608.00	5,263,956.00
Certificated Supervisors' and Administrators' Salaries	1300	2,836,078.00	302,826.00	3,138,904.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		19,728,259.00	5,088,516.00	24,816,775.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	282,978.00	703,040.00	986,018.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	2,678,802.00	149,611.00	2,828,413.00
Clerical, Technical and Office Salaries	2400	2,539,189.00	113,074.00	2,652,263.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		5,500,969.00	965,725.00	6,466,694.00

**CHARTER SCHOOL SECOND 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	3,762,221.00	971,848.00	4,734,069.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	722,138.00	151,982.00	874,120.00
Health and Welfare Benefits	3401-3402	3,023,770.00	855,163.00	3,878,933.00
Unemployment Insurance	3501-3502	78,710.00	26,171.00	104,881.00
Workers' Compensation Insurance	3601-3602	92,565.00	22,319.00	114,884.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	1,213,897.00	285,409.00	1,499,306.00
Total, Employee Benefits		8,893,301.00	2,312,892.00	11,206,193.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	409,929.00	8,148.00	418,077.00
Materials and Supplies	4300	4,263,377.00	289,704.00	4,553,081.00
Noncapitalized Equipment	4400	1,716,179.00	414,923.00	2,131,102.00
Food	4700			0.00
Total, Books and Supplies		6,389,485.00	712,775.00	7,102,260.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		176,615.00	176,615.00
Travel and Conferences	5200	303,402.00		303,402.00
Dues and Memberships	5300	125,422.00		125,422.00
Insurance	5400	154,902.00		154,902.00
Operations and Housekeeping Services	5500	125,664.00		125,664.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	824,634.00	99,892.00	924,526.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	8,695,885.00	1,487,370.00	10,183,255.00
Communications	5900	970,163.00	178,977.00	1,149,140.00
Total, Services and Other Operating Expenditures		11,200,072.00	1,942,854.00	13,142,926.00
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		51,788,316.00	11,022,762.00	62,811,078.00

**CHARTER SCHOOL SECOND 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)		2,123,464.00	(1,938,071.00)	185,393.00
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	(1,938,071.00)	1,938,071.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,938,071.00)	1,938,071.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		185,393.00	0.00	185,393.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	18,261,710.00		18,261,710.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		18,261,710.00	0.00	18,261,710.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		18,447,103.00	0.00	18,447,103.00
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	1,383,742.00	0.00	1,383,742.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	17,063,361.00	0.00	17,063,361.00

**CHARTER SCHOOL SECOND 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	15,786,855.00	2,660,248.00	18,447,103.00
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	4,327,049.00	1,330,935.00	5,657,984.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	350,181.00	59,009.00	409,190.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	1,383,742.00		1,383,742.00
10. TOTAL ASSETS		21,847,827.00	4,050,192.00	25,898,019.00
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	3,400,724.00	3,273.00	3,403,997.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669		4,046,919.00	4,046,919.00
6. TOTAL LIABILITIES		3,400,724.00	4,050,192.00	7,450,916.00
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)		18,447,103.00	0.00	18,447,103.00

**CHARTER SCHOOL SECOND 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

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

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

Charter School Name: Sage Oak Charter School

CDS #: 36677360136069

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)	62,811,078.00
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]	1,373,652.00
c. Subtotal of State & Local Expenditures [a minus b]	61,437,426.00
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]	\$ 61,361,196.00



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



Summary Analysis

Sage Oak Charter School - Keppel

Summary of Results

The 2025-26 Second Interim Budget (SIB) projects a net revenue of \$0.3M. Net revenue changed by \$0.2M from the 2025-26 First Interim Budget (FIB) of \$0.5M. 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 \$3.3M, which is 40.3% of annual expenditures.

Cash Flow

Sage Oak-Keppel's cash totaled approximately \$2.2M at November 2025 month-end, representing the lowest point of the fiscal year based on current projections. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 2.1% change in revenue from the 2025-26 FIB to the 2025-26 SIB is due to Local Control Funding Formula (LCFF), federal, and state revenues. Student average daily attendance (ADA) changed from 557 during the 2025-26 FIB to 547 in the 2025-26 SIB.

Changes to Expenditures

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

Enrollment and ADA Assumptions

Sage Oak Charter School - Keppel

2025-26	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	278	272	
4-6	140	137	
7-8	66	65	
9-12	75	73	
Total	559	547	318
Growth	26.7 %	98.0 %	56.9 %

2026-27	Enrollment	ADA	UPP
TK-3	308	306	
4-6	155	153	
7-8	73	73	
9-12	82	81	
Total	618	613	352
Growth	10.6 %	99.2 %	57.0 %

2027-28	Enrollment	ADA	UPP
TK-3	334	331	
4-6	168	167	
7-8	79	78	
9-12	89	88	
Total	670	664	382
Growth	8.4 %	99.2 %	57.0 %



2025-26 SIB vs FIB - Summary

Sage Oak Charter School - Keppel

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change
Revenue					
Total LCFF Revenues	2,566,655	7,081,994	7,207,202	(125,208)	(1.7) %
Total Federal Revenue	99,751	171,179	169,415	1,764	1.0 %
Total Other State Revenue	612,959	1,023,029	1,073,994	(50,965)	(4.7) %
Total Local Revenue	(4,334)	73,316	73,927	(611)	(0.8) %
Total Revenue	3,275,031	8,349,518	8,524,538	(175,020)	(2.1) %
Expenditures					
Total 1000-1999 Certificated Salaries	1,725,400	3,214,545	3,204,571	9,974	0.3 %
Total 2000-2999 Classified Salaries	447,632	860,672	854,620	6,052	0.7 %
Total 3000-3999 Employee Benefits	736,565	1,503,687	1,506,093	(2,406)	(0.2) %
Total 4100-4799 Books, Materials, & Supplies	462,984	938,408	1,150,350	(211,942)	(18.4) %
Total 5100-5999 Services & Other Operating Expenditures	785,057	1,569,470	1,306,857	262,613	20.1 %
Total 6100-6999 Capital Outlay	0	10,266	10,266	0	0.0 %
Total Expenditures	4,157,638	8,097,048	8,032,757	64,291	0.8 %
Operating Income/(Loss)	(882,607)	252,470	491,781	(239,311)	(48.7) %
Net Assets					
9791 - Beginning Fund Balance	3,012,720	3,012,720	3,012,720	0	0.0 %
Total Net Assets	3,012,720	3,012,720	3,012,720	0	0.0 %
Change In Net Assets	(882,607)	252,470	491,781	(239,311)	(48.7) %
Total Net Assets	2,130,113	3,265,190	3,504,501	(239,311)	(6.8) %

Net revenue as a % of expense	3.1 %	6.1 %
Fund balance as a % of expense	40.3 %	43.6 %
Days of Potential Cash	147	159

2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	2,133,740	6,189,783	6,308,295	(118,512)	(1.9) %	
8012 - EPA Entitlement	43,956	109,480	111,365	(1,885)	(1.7) %	
8019 - Prior Year Unrestricted Revenue	(4,811)	(4,811)	(4,811)	0	0.0 %	
8096 - In-Lieu-Of Property Taxes	393,770	787,542	792,353	(4,811)	(0.6) %	
Total LCFF Revenues	2,566,655	7,081,994	7,207,202	(125,208)	(1.7) %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	36,286	69,199	69,199	0	0.0 %	
8182 - SpEd - Discretionary Grants	4,635	4,688	4,688	0	0.0 %	
8290 - Other Federal Revenue	58,830	97,292	95,528	1,764	1.8 %	
Total Federal Revenue	99,751	171,179	169,415	1,764	1.0 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	170,594	502,255	510,904	(8,649)	(1.7) %	
8550 - Mandated Cost Reimbursements	11,307	11,307	11,307	0	0.0 %	
8560 - Lottery- Unrestricted	49,205	87,230	110,501	(23,271)	(21.1) %	
8561 - Lottery- Prop 20 - Restricted	5,560	37,646	47,690	(10,044)	(21.1) %	
8590 - Other State Revenue	376,293	384,591	393,592	(9,001)	(2.3) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	612,959	1,023,029	1,073,994	(50,965)	(4.7) %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	0	73,316	73,927	(611)	(0.8) %	
8699 - Other Revenue	(4,334)	0	0	0	0.0 %	
Total Local Revenue	(4,334)	73,316	73,927	(611)	(0.8) %	
Total Revenue	3,275,031	8,349,518	8,524,538	(175,020)	(2.1) %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	1,137,512	2,086,221	2,079,397	6,824	0.3 %	
1200 Certificated Pupil Support	358,655	705,591	707,642	(2,051)	(0.3) %	
1300 Certificated Supervisors and Administrators Salaries	229,233	422,733	417,532	5,201	1.2 %	
Total 1000-1999 Certificated Salaries	1,725,400	3,214,545	3,204,571	9,974	0.3 %	The change is due to the ratio of certificated staff to student enrollment.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	56,671	122,559	117,514	5,045	4.3 %	
2300 Classified Supervisors and Admin Salaries	181,771	380,918	383,094	(2,176)	(0.6) %	
2400 Clerical, Technical and Office Salaries	209,190	357,195	354,012	3,183	0.9 %	
Total 2000-2999 Classified Salaries	447,632	860,672	854,620	6,052	0.7 %	The change is due to the proration of unfilled positions and adjustments resulting from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	320,429	612,114	607,856	4,258	0.7 %	
Total 3101-3102 STRS	320,429	612,114	607,856	4,258	0.7 %	The change is due to the ratio of certificated staff to student enrollment.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	24,459	47,904	47,861	43	0.1 %	
3314 - Medicare - Classified	6,164	12,693	12,601	92	0.7 %	
3355 - OASDI - Certificated	1,346	130	19	111	584.2 %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	25,713	54,270	53,886	384	0.7 %	
Total 3301-3302 OASDI/Medicare/Alternative	57,682	114,997	114,367	630	0.6 %	
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	202,528	410,490	407,886	2,604	0.6 %	
3402 - Health Care Classified	65,423	135,701	135,314	387	0.3 %	
Total 3401-3402 Health and Welfare Benefits	267,951	546,191	543,200	2,991	0.6 %	



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	7,007	9,572	9,385	187	2.0 %	
3502 - Unemployment Insurance Classified	2,478	4,358	4,018	340	8.5 %	
Total 3501-3502 Unemployment Insurance	9,485	13,930	13,403	527	3.9 %	The change is due to the ratio of certificated staff to student enrollment and adjustments from the EMS classification study.
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	6,028	11,827	11,816	11	0.1 %	
3602 - Workers' Comp Classified	1,494	3,132	3,110	22	0.7 %	
Total 3601-3602 Workers' Compensation	7,522	14,959	14,926	33	0.2 %	
3901-3922 Other Employee Benefits						
3901 - Other Benefits Cert	52,728	120,029	119,505	524	0.4 %	
3902 - Other Benefits Class	8,248	23,261	23,049	212	0.9 %	
3922 - 457b Employer match-Classified	12,520	58,206	69,787	(11,581)	(16.6) %	The change is due to the plan elections selected by staff.
Total 3901-3922 Other Employee Benefits	73,496	201,496	212,341	(10,845)	(5.1) %	
Total 3000-3999 Employee Benefits	736,565	1,503,687	1,506,093	(2,406)	(0.2) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	46,205	56,161	164,917	(108,756)	(65.9) %	
Total 4200 Books and Other Reference Materials	46,205	56,161	164,917	(108,756)	(65.9) %	The change is due to the transition from Sage Crates to Chromebooks for students.
4300 Materials and Supplies						
4310 - Materials & Supplies	31,836	61,331	66,192	(4,861)	(7.3) %	The change is due to testing protocol kits for students.
4320 - Office Supplies	10,358	18,913	22,913	(4,000)	(17.5) %	The change is due to reallocating funds from supplies to large equipment for the warehouse.
4330 - Events	1,318	1,955	4,874	(2,919)	(59.9) %	The change is due to planned activities remaining for students.
4350 - Other Supplies - Materials & Supplies	864	1,763	1,763	0	0.0 %	
4381 - Instructional Funds - Materials	316,419	529,225	816,874	(287,649)	(35.2) %	The change is due to the alignment of instructional fund services to materials.
Total 4300 Materials and Supplies	360,795	613,187	912,616	(299,429)	(32.8) %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	55,984	269,060	72,817	196,243	269.5 %	The change is due to additional Chromebook purchases to support student growth.
Total 4400 Noncapitalized Equipment	55,984	269,060	72,817	196,243	269.5 %	
Total 4100-4799 Books, Materials, & Supplies	462,984	938,408	1,150,350	(211,942)	(18.4) %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	7,433	23,786	18,728	5,058	27.0 %	
Total 5100 Subagreements for Services	7,433	23,786	18,728	5,058	27.0 %	The change is due to the use of external vendors to fill vacancies.
5200 Travel and Conferences						
5210 - Mileage Reimbursements	659	2,691	3,049	(358)	(11.7) %	The change is due to planned staff travel.
5220 - Travel & Lodging	21,292	38,170	46,043	(7,873)	(17.1) %	The change is due to remaining leadership meetings.
Total 5200 Travel and Conferences	21,951	40,861	49,092	(8,231)	(16.8) %	
5300 Dues and Memberships						
5300 - Dues & Memberships	15,705	16,891	16,856	35	0.2 %	
Total 5300 Dues and Memberships	15,705	16,891	16,856	35	0.2 %	
5400 Insurance						
5400 - Insurance	22,445	20,861	20,861	0	0.0 %	
Total 5400 Insurance	22,445	20,861	20,861	0	0.0 %	
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	10,961	16,924	14,850	2,074	14.0 %	
Total 5500 Operations and Housekeeping Services	10,961	16,924	14,850	2,074	14.0 %	The change is due to updated utility rates.
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	62,545	110,276	110,608	(332)	(0.3) %	
5612 - Testing Site	3,416	13,650	13,650	0	0.0 %	
5620 - Equipment Leases	285	585	585	0	0.0 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	66,246	124,511	124,843	(332)	(0.3) %	



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - Keppel

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	10,705	29,493	29,493	0	0.0 %	
5810 - Legal	7,503	29,244	29,243	1	0.0 %	
5820 - Audit & CPA	4,114	6,261	6,261	0	0.0 %	
5835 - Field Trips	9,765	16,593	12,082	4,511	37.3 %	The change is due to student field trips.
5840 - Advertising & Recruitment	5,457	13,740	9,282	4,458	48.0 %	The change is due to consultant fees for recruitment.
5850 - Oversight Fees	0	70,868	72,100	(1,232)	(1.7) %	The change is due to enrollment.
5860 - Service Fees	25,932	47,433	47,433	0	0.0 %	
5863 - Professional Development	70,079	94,666	113,613	(18,947)	(16.7) %	The change is due to coding alignment for student-related services.
5870 - Livescan Fingerprinting	88	530	560	(30)	(5.4) %	The change is due to the number of Livescan reimbursements.
5877 - Lending Library	451	38,231	77,957	(39,726)	(51.0) %	The change is due to reallocating funds from lending library to student Chromebooks.
5878 - Student Assessment	3,321	3,743	3,985	(242)	(6.1) %	
5880 - Instructional Vendors & Consultants	4,888	35,158	14,522	20,636	142.1 %	The change is due to coding alignment for student-related services.
5881 - Instructional Funds - Services	319,942	646,831	350,088	296,743	84.8 %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	1,273	3,836	4,356	(520)	(11.9) %	The change is due to external services for computer repairs.
5887 - Student Service Technology	57,633	141,989	88,821	53,168	59.9 %	The change is due to the expansion of Artificial Intelligence (AI) software.
Total 5800 Professional/Consulting Services and Operating Expend.	521,151	1,178,616	859,796	318,820	37.1 %	
5900 Communications						
5930 - Postage	9,965	14,767	14,767	0	0.0 %	
5940 - Technology Services	109,200	132,253	187,064	(54,811)	(29.3) %	The change is due to reallocating funds to support the expansion of AI software.
Total 5900 Communications	119,165	147,020	201,831	(54,811)	(27.2) %	
Total 5100-5999 Services & Other Operating Expenditures	785,057	1,569,470	1,306,857	262,613	20.1 %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	10,266	10,266	0	0.0 %	
Total Capital Expenditures	0	10,266	10,266	0	0.0 %	
Total 6100-6999 Capital Outlay	0	10,266	10,266	0	0.0 %	
Total Expenditures	4,157,638	8,097,048	8,032,757	64,291	0.8 %	
Operating Income/(Loss)	(882,607)	252,470	491,781	(239,311)	(48.7) %	
Net Assets						
9791 - Beginning Fund Balance	3,012,720	3,012,720	3,012,720	0	0.0 %	
Total Net Assets	3,012,720	3,012,720	3,012,720	0	0.0 %	
Change In Net Assets	(882,607)	252,470	491,781	(239,311)	(48.7) %	
Total Net Assets	2,130,113	3,265,190	3,504,501	(239,311)	(6.8) %	
Net revenue as a % of expense		3.1 %	6.1 %			
Fund balance as a % of expense		40.3 %	43.6 %			
Days of Potential Cash		147	159			



2025-26 SIB vs FIB - MYP Summary

Sage Oak Charter School - Keppel

Enrollment	559	618	670
ADA	547	613	664
COLA	2.30 %	2.41 %	3.06 %

	2025-26 SIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	7,081,994	8,187,905	9,255,260
Total Federal Revenue	171,179	189,243	199,757
Total Other State Revenue	1,023,029	1,047,650	1,228,702
Total Local Revenue	73,316	73,316	73,316
Total Revenue	8,349,518	9,498,114	10,757,035
Expenditures			
Total 1000-1999 Certificated Salaries	3,214,545	3,716,347	4,295,885
Total 2000-2999 Classified Salaries	860,672	1,061,874	1,130,897
Total 3000-3999 Employee Benefits	1,503,687	1,752,315	1,872,523
Total 4100-4799 Books, Materials, & Supplies	938,408	1,176,838	1,265,663
Total 5100-5999 Services & Other Operating Expenditures	1,569,470	1,708,445	1,821,310
Total 6100-6999 Capital Outlay	10,266	21,735	22,893
Total Expenditures	8,097,048	9,437,554	10,409,171
Operating Income/(Loss)	252,470	60,560	347,864
Net Assets			
9791 - Beginning Fund Balance	3,012,720	3,265,190	3,325,750
Total Net Assets	3,012,720	3,265,190	3,325,750
Change In Net Assets	252,470	60,560	347,864
Total Net Assets	3,265,190	3,325,750	3,673,614
Net revenue as a % of expense	3.1 %	0.6 %	3.3 %
Fund balance as a % of expense	40.3 %	35.2 %	35.3 %
Days of Potential Cash	147	129	129



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 SIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	6,189,783	7,277,691	8,334,986
8012 - EPA Entitlement	109,480	122,672	132,732
8019 - Prior Year Unrestricted Revenue	(4,811)	0	0
8096 - In-Lieu-Of Property Taxes	787,542	787,542	787,542
Total LCFF Revenues	7,081,994	8,187,905	9,255,260
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	69,199	87,263	97,777
8182 - SpEd - Discretionary Grants	4,688	4,688	4,688
8290 - Other Federal Revenue	97,292	97,292	97,292
Total Federal Revenue	171,179	189,243	199,757
Other State Revenue			
8311 - AB602 State SpEd Revenue	502,255	612,742	683,271
8550 - Mandated Cost Reimbursements	11,307	14,673	16,692
8560 - Lottery- Unrestricted	87,230	121,719	131,699
8561 - Lottery- Prop 20 - Restricted	37,646	52,532	56,839
8590 - Other State Revenue	384,591	245,984	340,201
Total Other State Revenue	1,023,029	1,047,650	1,228,702
Local Revenue			
8660 - Interest Income	73,316	73,316	73,316
Total Local Revenue	73,316	73,316	73,316
Total Revenue	8,349,518	9,498,114	10,757,035
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	2,086,221	2,337,659	2,779,329
1200 Certificated Pupil Support	705,591	912,582	1,003,840
1300 Certificated Supervisors and Administrators Salaries	422,733	466,106	512,716
Total 1000-1999 Certificated Salaries	3,214,545	3,716,347	4,295,885
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	122,559	146,168	155,669
2300 Classified Supervisors and Admin Salaries	380,918	449,287	478,491
2400 Clerical, Technical and Office Salaries	357,195	466,419	496,737
Total 2000-2999 Classified Salaries	860,672	1,061,874	1,130,897
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	612,114	709,822	780,805
Total 3101-3102 STRS	612,114	709,822	780,805



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 SIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	47,904	55,711	61,546
3314 - Medicare - Classified	12,693	15,773	16,932
3355 - OASDI - Certificated	130	0	0
3356 - OASDI - Classified	54,270	67,443	74,186
Total 3301-3302 OASDI/Medicare/Alternative	114,997	138,927	152,664
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	410,490	429,699	444,739
3402 - Health Care Classified	135,701	149,765	155,006
Total 3401-3402 Health and Welfare Benefits	546,191	579,464	599,745
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	9,572	8,974	9,288
3502 - Unemployment Insurance Classified	4,358	4,083	4,226
Total 3501-3502 Unemployment Insurance	13,930	13,057	13,514
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	11,827	13,755	14,857
3602 - Workers' Comp Classified	3,132	3,894	4,087
Total 3601-3602 Workers' Compensation	14,959	17,649	18,944
3901-3922 Other Employee Benefits			
3901 - Other Benefits Cert	120,029	151,518	156,820
3902 - Other Benefits Class	23,261	35,691	36,941
3922 - 457b Employer match-Classified	58,206	106,187	113,090
Total 3901-3922 Other Employee Benefits	201,496	293,396	306,851
Total 3000-3999 Employee Benefits	1,503,687	1,752,315	1,872,523
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	56,161	198,249	206,911
Total 4200 Books and Other Reference Materials	56,161	198,249	206,911
4300 Materials and Supplies			
4310 - Materials & Supplies	61,331	76,303	79,588
4320 - Office Supplies	18,913	25,887	27,016
4330 - Events	1,955	4,117	4,298
4350 - Other Supplies - Materials & Supplies	1,763	2,013	2,102
4381 - Instructional Funds - Materials	529,225	663,247	729,691
Total 4300 Materials and Supplies	613,187	771,567	842,695
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	269,060	207,022	216,057
Total 4400 Noncapitalized Equipment	269,060	207,022	216,057
Total 4100-4799 Books, Materials, & Supplies	938,408	1,176,838	1,265,663

2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 SIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	23,786	25,864	26,992
Total 5100 Subagreements for Services	23,786	25,864	26,992
5200 Travel and Conferences			
5210 - Mileage Reimbursements	2,691	3,439	3,586
5220 - Travel & Lodging	38,170	52,440	54,732
Total 5200 Travel and Conferences	40,861	55,879	58,318
5300 Dues and Memberships			
5300 - Dues & Memberships	16,891	23,874	24,878
Total 5300 Dues and Memberships	16,891	23,874	24,878
5400 Insurance			
5400 - Insurance	20,861	19,861	20,171
Total 5400 Insurance	20,861	19,861	20,171
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	16,924	13,962	14,565
Total 5500 Operations and Housekeeping Services	16,924	13,962	14,565
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	110,276	120,218	122,298
5612 - Testing Site	13,650	15,548	16,224
5620 - Equipment Leases	585	667	701
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	124,511	136,433	139,223
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	29,493	35,547	36,652
5810 - Legal	29,244	33,304	34,760
5820 - Audit & CPA	6,261	7,130	7,440
5835 - Field Trips	16,593	15,882	16,685
5840 - Advertising & Recruitment	13,740	10,569	11,026
5850 - Oversight Fees	70,868	81,879	92,553
5860 - Service Fees	47,433	54,027	56,391
5863 - Professional Development	94,666	90,896	86,198
5870 - Livescan Fingerprinting	530	644	666
5877 - Lending Library	38,231	1,001	1,040
5878 - Student Assessment	3,743	4,543	4,742
5880 - Instructional Vendors & Consultants	35,158	357	374
5881 - Instructional Funds - Services	646,831	810,636	891,845
5883 - Outside Consultant and Services	3,836	4,934	5,151
5887 - Student Service Technology	141,989	122,870	128,246
Total 5800 Professional/Consulting Services and Operating Expend.	1,178,616	1,274,219	1,373,769



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - Keppel

	2025-26 SIB	2026-27	2027-28
5900 Communications			
5930 - Postage	14,767	16,848	17,590
5940 - Technology Services	132,253	141,505	145,804
Total 5900 Communications	147,020	158,353	163,394
Total 5100-5999 Services & Other Operating Expenditures	1,569,470	1,708,445	1,821,310
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	10,266	21,735	22,893
Total Capital Expenditures	10,266	21,735	22,893
Total 6100-6999 Capital Outlay	10,266	21,735	22,893
Total Expenditures	8,097,048	9,437,554	10,409,171
Operating Income/(Loss)	252,470	60,560	347,864
Net Assets			
9791 - Beginning Fund Balance	3,012,720	3,265,190	3,325,750
Total Net Assets	3,012,720	3,265,190	3,325,750
Change In Net Assets	252,470	60,560	347,864
Total Net Assets	3,265,190	3,325,750	3,673,614
Net revenue as a % of expense	3.1 %	0.6 %	3.3 %
Fund balance as a % of expense	40.3 %	35.2 %	35.3 %
Days of Potential Cash	147	129	129

2025-26 SIB vs FIB

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	Total	Accrual	Variance
Cash Balance																
Beginning Cash	2,828,607	2,828,607	3,076,700	2,454,589	2,291,636	2,201,423	2,151,721	2,236,539	2,224,536	2,369,847	3,382,537	3,465,130	3,659,617			
Net Cash for Period																
REVENUES	8,349,518	284,150	356,869	617,815	537,316	565,254	714,261	616,839	886,466	984,314	888,373	874,189	295,956	7,621,802	7,727,716	0
EXPENDITURES	8,097,048	400,118	570,503	659,074	653,795	592,386	656,317	625,444	708,566	693,907	703,090	771,255	981,458	8,015,913	8,113,500	0
Net Cash for Period	252,470	(115,968)	(13,634)	(41,259)	(16,479)	(27,132)	57,944	(6,605)	177,900	290,407	185,283	102,884	(85,502)	(394,111)	646,581	0
Accounts Receivable	736,064	(317,147)	13,967	293,760	(16,122)	(3,357)	(136,482)	28,110	507,770	13,458,566	44,016,000	9,651,430	27,716	8,348	7,727,716	0
Other Assets	384,711	6,901	8,108	1,426	490	5,449	3,607	8,191	5,000	6,547	7,582	6,500	324,910	384,711	0	0
Accounts Payable	779,206	(22,298)	(315,630)	218,572	33,530	(17,741)	(63,603)	52,276	16,759	67,274	94,228	97,694	537,010	698,071	81,135	0
Deferred Revenue/Prepaid Expenses	525,682	76,113	(70,772)	(45,080)	(22,896)	(2,737)	(42,398)	(19,373)	6,429	675,015	(145,320)	10,010	106,691	525,682	0	0
Cash at End of Period	3,265,190	3,076,700	2,454,589	2,291,636	2,201,423	2,151,721	2,236,539	2,224,536	2,369,847	3,382,537	3,465,130	3,659,617	3,265,190			
Days Cash on Hand	147	139	111	103	99	97	101	100	107	152	156	165	147			



2025-26 SIB vs FIB

Cash Flow Statement 2026-27

Sage Oak Charter School - Keppel

	Year Ending 06/30/2027		07/31/2026		08/31/2026		09/30/2026		10/31/2026		11/30/2026		12/31/2026		01/31/2027		02/28/2027		03/31/2027		04/30/2027		05/31/2027		06/30/2027		Total	Variance	
	2025-27 SIB	Projection	Month Ending	Projection																									
Cash Balance	3,265,190		3,265,190		3,359,736		3,222,416		3,212,911		3,093,149		3,027,914		3,110,077		3,220,213		3,308,920		3,653,401		3,652,981		3,520,333		3,520,333		
Beginning Cash	9,498,114		3,265,190		3,359,736		3,222,416		3,212,911		3,093,149		3,027,914		3,110,077		3,220,213		3,308,920		3,653,401		3,652,981		3,520,333		3,520,333		
Net Cash for Period	9,498,114		3,265,190		3,359,736		3,222,416		3,212,911		3,093,149		3,027,914		3,110,077		3,220,213		3,308,920		3,653,401		3,652,981		3,520,333		3,520,333		
REVENUES	9,498,114		3,265,190		3,359,736		3,222,416		3,212,911		3,093,149		3,027,914		3,110,077		3,220,213		3,308,920		3,653,401		3,652,981		3,520,333		3,520,333		
EXPENDITURES	9,437,554		3,665,109		6,194,232		866,543		810,186		764,881		727,260		703,237		811,582		792,027		826,406		1,057,741		1,093,162		1,070,191		9,498,114
Net Cash for Period	60,560		32,782		(219,912)		(52,031)		(114,433)		(69,577)		(46,570)		64,537		101,771		308,955		102,739		(17,928)		(22,971)		60,560		9,437,554
Accounts Receivable	290,074		(290,074)		55,015		36,489		32,814		24,611		218,48		17,810		39,144		32,431		36,013		(48,811)		334,722		290,074		0
Accounts Payable	191,542		(191,542)		120,529		17,937		(38,143)		9,625		13,745		27,790		22,230		3,096		(87,038)		5,995		118,224		191,542		0
Deferred Revenue/Prepaid Expenses	98,532		(98,532)		17,078		6,078		(36,143)		3,027,914		3,110,077		3,220,213		3,308,920		3,652,981		3,652,981		3,520,333		3,325,750		98,532		0
Cash at End of Period	3,325,750		3,359,736		3,222,416		3,212,911		3,093,149		3,027,914		3,110,077		3,220,213		3,308,920		3,652,981		3,652,981		3,520,333		3,325,750		3,325,750		
Days of Potential Cash	129		130		125		124		120		117		120		125		128		141		141		136		129		129		



**CHARTER SCHOOL SECOND 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 District
County: Los Angeles
Charter #: 1886

This charter school uses the following basis of accounting:

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

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

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	6,189,783.00		6,189,783.00
Education Protection Account State Aid - Current Year	8012	109,480.00		109,480.00
State Aid - Prior Years	8019	(4,811.00)		(4,811.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	787,542.00		787,542.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		7,081,994.00	0.00	7,081,994.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		69,199.00	69,199.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		101,980.00	101,980.00
Total, Federal Revenues		0.00	171,179.00	171,179.00
3. Other State Revenues				
Special Education - State	StateRevSE		502,255.00	502,255.00
All Other State Revenues	StateRevAO	98,537.00	422,237.00	520,774.00
Total, Other State Revenues		98,537.00	924,492.00	1,023,029.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	73,316.00		73,316.00
Total, Local Revenues		73,316.00	0.00	73,316.00
5. TOTAL REVENUES				
		7,253,847.00	1,095,671.00	8,349,518.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,890,790.00	195,431.00	2,086,221.00
Certificated Pupil Support Salaries	1200	304,009.00	401,582.00	705,591.00
Certificated Supervisors' and Administrators' Salaries	1300	381,950.00	40,783.00	422,733.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,576,749.00	637,796.00	3,214,545.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	38,109.00	84,450.00	122,559.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	360,768.00	20,150.00	380,918.00
Clerical, Technical and Office Salaries	2400	341,966.00	15,229.00	357,195.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		740,843.00	119,829.00	860,672.00

**CHARTER SCHOOL SECOND 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	490,303.00	121,811.00	612,114.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	96,049.00	18,948.00	114,997.00
Health and Welfare Benefits	3401-3402	440,773.00	105,418.00	546,191.00
Unemployment Insurance	3501-3502	10,603.00	3,327.00	13,930.00
Workers' Compensation Insurance	3601-3602	12,169.00	2,790.00	14,959.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	165,917.00	35,579.00	201,496.00
Total, Employee Benefits		1,215,814.00	287,873.00	1,503,687.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	55,207.00	953.00	56,160.00
Materials and Supplies	4300	574,172.00	39,016.00	613,188.00
Noncapitalized Equipment	4400	231,127.00	37,933.00	269,060.00
Food	4700			0.00
Total, Books and Supplies		860,506.00	77,902.00	938,408.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		23,786.00	23,786.00
Travel and Conferences	5200	40,861.00		40,861.00
Dues and Memberships	5300	16,891.00		16,891.00
Insurance	5400	20,862.00		20,862.00
Operations and Housekeeping Services	5500	16,924.00		16,924.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	111,057.00	13,453.00	124,510.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	1,029,940.00	148,676.00	1,178,616.00
Communications	5900	130,657.00	16,363.00	147,020.00
Total, Services and Other Operating Expenditures		1,367,192.00	202,278.00	1,569,470.00
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		6,771,370.00	1,325,678.00	8,097,048.00

**CHARTER SCHOOL SECOND 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)		482,477.00	(230,007.00)	252,470.00
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	(230,007.00)	230,007.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(230,007.00)	230,007.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		252,470.00	0.00	252,470.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,012,720.00		3,012,720.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		3,012,720.00	0.00	3,012,720.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,265,190.00	0.00	3,265,190.00
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	384,711.00	0.00	384,711.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	2,880,479.00	0.00	2,880,479.00

**CHARTER SCHOOL SECOND 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	2,836,713.00	428,477.00	3,265,190.00
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	323,973.00	412,091.00	736,064.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	57,762.00	8,725.00	66,487.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	384,711.00		384,711.00
10. TOTAL ASSETS		3,603,159.00	849,293.00	4,452,452.00
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	337,969.00	390,098.00	728,067.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669		459,195.00	459,195.00
6. TOTAL LIABILITIES		337,969.00	849,293.00	1,187,262.00
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)		3,265,190.00	0.00	3,265,190.00

**CHARTER SCHOOL SECOND 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

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

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

Charter School Name: Sage Oak Charter School - Keppel

CDS #: 19646420136127

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)	8,097,048.00
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]	171,179.00
c. Subtotal of State & Local Expenditures [a minus b]	7,925,869.00
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]	\$ 7,915,603.00



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



Summary Analysis

Sage Oak Charter School - South

Summary of Results

The 2025-26 Second Interim Budget (SIB) projects a net revenue of \$0.4M. Net revenue changed by \$0.1M from the 2025-26 First Interim Budget (FIB) of \$0.5M. 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 \$5.1M, which is 50.2% 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 February 2026, with \$4.4M cash on hand. The cash reserve is deemed sufficient to sustain operations and safeguard against potential economic shocks.

Changes to Revenue

The 0.2% change in revenue from the 2025-26 FIB to the 2025-26 SIB Budget is mainly due to Local Control Funding Formula (LCFF), federal, and state revenues. Student average daily attendance (ADA) changed from 689 during the 2025-26 FIB to 686 in the 2025-26 SIB.

Changes to Expenditures

Sage Oak-South has an overall change of 1.4% in expenditures from the 2025-26 FIB to the 2025-26 SIB. The change can be attributable to staffing and service costs associated to shifts in student enrollment.

Enrollment and ADA Assumptions

Sage Oak Charter School - South

2025-26	Enrollment	ADA	Unduplicated Pupil Percentage (UPP)
TK-3	357	356	
4-6	156	155	
7-8	75	75	
9-12	102	100	
Total	690	686	347
Growth	18.4 %	99.4 %	50.3 %

2026-27	Enrollment	ADA	UPP
TK-3	395	392	
4-6	173	172	
7-8	83	82	
9-12	113	112	
Total	764	758	385
Growth	10.7 %	99.2 %	50.4 %

2027-28	Enrollment	ADA	UPP
TK-3	429	426	
4-6	187	186	
7-8	90	89	
9-12	122	121	
Total	828	821	417
Growth	8.4 %	99.2 %	50.4 %



2025-26 SIB vs FIB - Summary

Sage Oak Charter School - South

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change
Revenue					
Total LCFF Revenues	3,881,344	8,793,105	8,812,828	(19,723)	(0.2) %
Total Federal Revenue	112,615	192,339	190,607	1,732	0.9 %
Total Other State Revenue	810,644	1,377,603	1,382,964	(5,361)	(0.4) %
Total Local Revenue	431,550	230,236	230,236	0	0.0 %
Total Revenue	5,236,153	10,593,283	10,616,635	(23,352)	(0.2) %
Expenditures					
Total 1000-1999 Certificated Salaries	2,244,650	4,181,610	4,105,165	76,445	1.9 %
Total 2000-2999 Classified Salaries	569,702	1,053,106	1,045,026	8,080	0.8 %
Total 3000-3999 Employee Benefits	936,709	1,876,010	1,883,855	(7,845)	(0.4) %
Total 4100-4799 Books, Materials, & Supplies	524,898	1,151,766	1,401,154	(249,388)	(17.8) %
Total 5100-5999 Services & Other Operating Expenditures	1,054,682	1,942,324	1,629,999	312,325	19.2 %
Total 6100-6999 Capital Outlay	0	12,504	12,503	1	0.0 %
Total Expenditures	5,330,641	10,217,320	10,077,702	139,618	1.4 %
Operating Income/(Loss)	(94,488)	375,963	538,933	(162,970)	(30.2) %
Net Assets					
9791 - Beginning Fund Balance	4,756,784	4,756,784	4,756,784	0	0.0 %
Total Net Assets	4,756,784	4,756,784	4,756,784	0	0.0 %
Change In Net Assets	(94,488)	375,963	538,933	(162,970)	(30.2) %
Total Net Assets	4,662,296	5,132,747	5,295,717	(162,970)	(3.1) %

Net revenue as a % of expense	3.7 %	5.3 %
Fund balance as a % of expense	50.2 %	52.5 %
Days of Potential Cash	183	192

2025-26 SIB vs FIB - Detail

Sage Oak Charter School - South

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
Revenue						
LCFF Revenue						
8011 - LCFF General Entitlement	3,673,450	8,333,328	8,336,702	(3,374)	(0.0) %	
8012 - EPA Entitlement	57,297	137,299	137,684	(385)	(0.3) %	
8019 - Prior Year Unrestricted Revenue	597	597	597	0	0.0 %	
8096 - In-Lieu-Of Property Taxes	150,000	321,881	337,845	(15,964)	(4.7) %	
Total LCFF Revenues	3,881,344	8,793,105	8,812,828	(19,723)	(0.2) %	The change is due to enrollment and ADA.
Federal Revenue						
8181 - Federal IDEA SpEd Revenue	45,926	90,203	90,203	0	0.0 %	
8182 - SpEd - Discretionary Grants	5,996	5,525	5,525	0	0.0 %	
8290 - Other Federal Revenue	60,693	96,611	94,879	1,732	1.8 %	
Total Federal Revenue	112,615	192,339	190,607	1,732	0.9 %	The change is due to enrollment and ADA.
Other State Revenue						
8311 - AB602 State SpEd Revenue	222,962	629,876	631,641	(1,765)	(0.3) %	
8550 - Mandated Cost Reimbursements	14,840	14,840	14,840	0	0.0 %	
8560 - Lottery- Unrestricted	73,597	136,233	136,614	(381)	(0.3) %	
8561 - Lottery- Prop 20 - Restricted	11,206	58,795	58,960	(165)	(0.3) %	
8590 - Other State Revenue	488,039	537,859	540,909	(3,050)	(0.6) %	The change is due to the alignment of Prop 28 revenues with expenses.
Total Other State Revenue	810,644	1,377,603	1,382,964	(5,361)	(0.4) %	The change is due to enrollment and ADA.
Local Revenue						
8660 - Interest Income	436,162	230,236	230,236	0	0.0 %	
8699 - Other Revenue	(4,612)	0	0	0	0.0 %	
Total Local Revenue	431,550	230,236	230,236	0	0.0 %	
Total Revenue	5,236,153	10,593,283	10,616,635	(23,352)	(0.2) %	
Expenditures						
1000-1999 Certificated Salaries						
1100 Certificated Teachers Salaries	1,504,230	2,818,948	2,746,190	72,758	2.6 %	
1200 Certificated Pupil Support	448,520	847,801	850,447	(2,646)	(0.3) %	
1300 Certificated Supervisors and Administrators Salaries	291,900	514,861	508,528	6,333	1.2 %	
Total 1000-1999 Certificated Salaries	2,244,650	4,181,610	4,105,165	76,445	1.9 %	The change is due to the ratio of certificated staff to student enrollment.
2000-2999 Classified Salaries						
2100 Classified Instructional Salaries	72,960	154,132	147,277	6,855	4.7 %	
2300 Classified Supervisors and Admin Salaries	231,588	463,934	466,585	(2,651)	(0.6) %	
2400 Clerical, Technical and Office Salaries	265,154	435,040	431,164	3,876	0.9 %	
Total 2000-2999 Classified Salaries	569,702	1,053,106	1,045,026	8,080	0.8 %	The change is due to the proration of unfilled positions and adjustments resulting from the EMS classification study.
3000-3999 Employee Benefits						
3101-3102 STRS						
3101 - STRS Certificated	420,009	797,987	778,913	19,074	2.4 %	
Total 3101-3102 STRS	420,009	797,987	778,913	19,074	2.4 %	The change is due to the ratio of certificated staff to student enrollment.
3301-3302 OASDI/Medicare/Alternative						
3313 - Medicare - Certificated	31,900	62,347	61,229	1,118	1.8 %	
3314 - Medicare - Classified	7,843	15,530	15,411	119	0.8 %	
3355 - OASDI - Certificated	108	159	23	136	591.3 %	The change is due to coding alignment between certificated and classified staff.
3356 - OASDI - Classified	32,723	66,406	65,895	511	0.8 %	
Total 3301-3302 OASDI/Medicare/Alternative	72,574	144,442	142,558	1,884	1.3 %	The change is due to the ratio of certificated staff to student enrollment.
3401-3402 Health and Welfare Benefits						
3401 - Health Care Certificated	248,191	482,280	500,336	(18,056)	(3.6) %	
3402 - Health Care Classified	83,387	166,602	166,337	265	0.2 %	
Total 3401-3402 Health and Welfare Benefits	331,578	648,882	666,673	(17,791)	(2.7) %	The change is due to plan elections selected by staff.



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - South

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
3501-3502 Unemployment Insurance						
3501 - Unemployment Insurance Certificated	8,449	11,530	11,344	186	1.6 %	
3502 - Unemployment Insurance Classified	3,072	5,412	4,977	435	8.7 %	
Total 3501-3502 Unemployment Insurance	11,521	16,942	16,321	621	3.8 %	
3601-3602 Workers' Compensation						
3601 - Workers' Comp Certificated	7,837	15,391	15,116	275	1.8 %	
3602 - Workers' Comp Classified	1,900	3,833	3,805	28	0.7 %	
Total 3601-3602 Workers' Compensation	9,737	19,224	18,921	303	1.6 %	
3901-3902 Other Employee Benefits						
3901 - Other Benefits Cert	64,836	148,883	146,955	1,928	1.3 %	
3902 - Other Benefits Class	10,498	28,519	28,242	277	1.0 %	
						The change is due to the plan elections selected
3922 - 457b Employer match-Classified	15,956	71,131	85,272	(14,141)	(16.6) %	by staff.
Total 3901-3902 Other Employee Benefits	91,290	248,533	260,469	(11,936)	(4.6) %	
Total 3000-3999 Employee Benefits	936,709	1,876,010	1,883,855	(7,845)	(0.4) %	
4100-4799 Books, Materials, & Supplies						
4200 Books and Other Reference Materials						
4200 - Other Reference Materials	61,520	68,501	200,960	(132,459)	(65.9) %	
Total 4200 Books and Other Reference Materials	61,520	68,501	200,960	(132,459)	(65.9) %	The change is due to the transition from Sage Crates to Chromebooks for students.
4300 Materials and Supplies						
4310 - Materials & Supplies	40,878	74,697	80,617	(5,920)	(7.3) %	The change is due to testing protocol kits for students.
4320 - Office Supplies	13,333	23,036	27,907	(4,871)	(17.5) %	The change is due to reallocating funds from supplies to large equipment for the warehouse.
4330 - Events Supplies	1,706	2,381	5,936	(3,555)	(59.9) %	The change is due to planned activities remaining for students.
4350 - Other Supplies - Materials & Supplies	1,055	2,147	2,148	(1)	(0.0) %	
						The change is due to the alignment of
4381 - Instructional Funds - Materials	333,582	644,562	994,901	(350,339)	(35.2) %	instructional fund services to materials.
Total 4300 Materials and Supplies	390,554	746,823	1,111,509	(364,686)	(32.8) %	
4400 Noncapitalized Equipment						
4400 - Non-Capitalized Equipment	72,824	336,442	88,685	247,757	279.4 %	The change is due to updating student Chromebooks.
Total 4400 Noncapitalized Equipment	72,824	336,442	88,685	247,757	279.4 %	
Total 4100-4799 Books, Materials, & Supplies	524,898	1,151,766	1,401,154	(249,388)	(17.8) %	
5100-5999 Services & Other Operating Expenditures						
5100 Subagreements for Services						
5100 - SpEd Consultants and Vendors Subagreements for Service	10,617	28,970	22,810	6,160	27.0 %	
Total 5100 Subagreements for Services	10,617	28,970	22,810	6,160	27.0 %	The change is due to the use of external vendors to fill vacancies.
5200 Travel and Conferences						
5210 - Mileage Reimbursements	886	3,277	3,713	(436)	(11.7) %	The change is due to planned staff travel.
5220 - Travel & Conferences	27,783	46,489	56,078	(9,589)	(17.1) %	The change is due to remaining leadership meetings.
Total 5200 Travel and Conferences	28,669	49,766	59,791	(10,025)	(16.8) %	
5300 Dues and Memberships						
5300 - Dues & Memberships	20,161	20,572	20,529	43	0.2 %	
Total 5300 Dues and Memberships	20,161	20,572	20,529	43	0.2 %	
5400 Insurance						
5400 - Insurance	29,122	25,408	25,409	(1)	(0.0) %	
Total 5400 Insurance	29,122	25,408	25,409	(1)	(0.0) %	
5500 Operations and Housekeeping Services						
5510 - Utilities (General)	14,351	20,612	18,086	2,526	14.0 %	
Total 5500 Operations and Housekeeping Services	14,351	20,612	18,086	2,526	14.0 %	The change is due to updated utility rates.
5600 Rents, Leases, Repairs, and Noncap. Improvements						
5610 - Facility Rents & Leases	79,302	134,309	134,713	(404)	(0.3) %	
5610 - Testing Site	4,017	16,624	16,625	(1)	(0.0) %	
5620 - Equipment Leases	364	713	712	1	0.1 %	
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	83,683	151,646	152,050	(404)	(0.3) %	



2025-26 SIB vs FIB - Detail

Sage Oak Charter School - South

	Actual	2025-26 SIB	2025-26 FIB	\$ Change	% Change	Notes
5800 Professional/Consulting Services and Operating Expend.						
5800 - Professional Services - Non-instructional	13,913	36,179	36,179	0	0.0 %	
5810 - Legal	9,324	35,616	35,616	0	0.0 %	
5820 - Audit & CPA	5,445	7,626	7,626	0	0.0 %	
5835 - Field Trips	9,589	20,573	15,079	5,494	36.4 %	The change is due to student field trips.
5840 - Advertising & Recruitment	6,764	16,735	11,305	5,430	48.0 %	The change is due to consultant fees for recruitment.
5850 - Oversight Fees	0	87,925	88,200	(275)	(0.3) %	
5860 - Service Fees	19,151	57,770	57,770	0	0.0 %	
5863 - Professional Development	90,073	129,052	151,716	(22,664)	(14.9) %	The change is due to coding alignment for student-related services.
5870 - Livescan Fingerprinting	117	645	682	(37)	(5.4) %	The change is due to the number of Livescan reimbursements.
5877 - Lending Library	588	55,174	112,714	(57,540)	(51.0) %	The change is due to reallocating funds from lending library to student Chromebooks.
5878 - Student Assessment	4,396	4,559	4,853	(294)	(6.1) %	
5880 - Instructional Vendors & Consultants	6,983	44,542	19,409	25,133	129.5 %	The change is due to coding alignment for student-related services.
5881 - Instructional Funds - Services	476,483	787,799	426,386	361,413	84.8 %	The change is due to the alignment of instructional fund services to materials.
5883 - Outside Consultant and Services	1,662	4,673	5,305	(632)	(11.9) %	The change is due to external services for computer repairs.
5887 - Student Service Technology	75,376	173,650	108,895	64,755	59.5 %	The change is due to the expansion of Artificial Intelligence (AI) software.
Total 5800 Professional/Consulting Services and Operating Expend.	719,864	1,462,518	1,081,735	380,783	35.2 %	
5900 Communications						
5930 - Postage	13,017	17,985	17,985	0	0.0 %	
5940 - Technology Services	135,198	164,847	231,604	(66,757)	(28.8) %	The change is due to reallocating funds to support the expansion of AI software.
Total 5900 Communications	148,215	182,832	249,589	(66,757)	(26.7) %	
Total 5100-5999 Services & Other Operating Expenditures	1,054,682	1,942,324	1,629,999	312,325	19.2 %	
6100-6999 Capital Outlay						
Capital Expenditures						
6901 - Depreciation Expense-Leasehold Improvements	0	12,504	12,503	1	0.0 %	
Total Capital Expenditures	0	12,504	12,503	1	0.0 %	
Total 6100-6999 Capital Outlay	0	12,504	12,503	1	0.0 %	
Total Expenditures	5,330,641	10,217,320	10,077,702	139,618	1.4 %	
Operating Income/(Loss)	(94,488)	375,963	538,933	(162,970)	(30.2) %	
Net Assets						
9791 - Beginning Fund Balance	4,756,784	4,756,784	4,756,784	0	0.0 %	
Total Net Assets	4,756,784	4,756,784	4,756,784	0	0.0 %	
Change In Net Assets	(94,488)	375,963	538,933	(162,970)	(30.2) %	
Total Net Assets	4,662,296	5,132,747	5,295,717	(162,970)	(3.1) %	
Net revenue as a % of expense		3.7 %	5.3 %			
Fund balance as a % of expense		50.2 %	52.5 %			
Days of Potential Cash		183	192			



2025-26 SIB vs FIB - MYP Summary

Sage Oak Charter School - South

Enrollment	690	764	828
ADA	686	758	821
COLA	2.30 %	2.41 %	3.06 %

	2025-26 SIB	2026-27	2027-28
Revenue			
Total LCFF Revenues	8,793,105	9,994,725	11,236,685
Total Federal Revenue	192,339	211,572	222,914
Total Other State Revenue	1,377,603	1,251,123	1,523,485
Total Local Revenue	230,236	230,236	230,236
Total Revenue	10,593,283	11,687,656	13,213,320
Expenditures			
Total 1000-1999 Certificated Salaries	4,181,610	4,792,788	5,508,450
Total 2000-2999 Classified Salaries	1,053,106	1,298,103	1,382,479
Total 3000-3999 Employee Benefits	1,876,010	2,196,025	2,348,253
Total 4100-4799 Books, Materials, & Supplies	1,151,766	1,358,989	1,439,041
Total 5100-5999 Services & Other Operating Expenditures	1,942,324	1,978,274	2,077,939
Total 6100-6999 Capital Outlay	12,504	25,099	26,029
Total Expenditures	10,217,320	11,649,278	12,782,191
Operating Income/(Loss)	375,963	38,378	431,129
Net Assets			
9791 - Beginning Fund Balance	4,756,784	5,132,747	5,171,125
Total Net Assets	4,756,784	5,132,747	5,171,125
Change In Net Assets	375,963	38,378	431,129
Total Net Assets	5,132,747	5,171,125	5,602,254
Net revenue as a % of expense	3.7 %	0.3 %	3.4 %
Fund balance as a % of expense	50.2 %	44.4 %	43.8 %
Days of Potential Cash	183	162	160

2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - South

	2025-26 SIB	2026-27	2027-28
Revenue			
LCFF Revenue			
8011 - LCFF General Entitlement	8,333,328	9,504,757	10,734,166
8012 - EPA Entitlement	137,299	151,526	164,077
8019 - Prior Year Unrestricted Revenue	597	0	0
8096 - In-Lieu-Of Property Taxes	321,881	338,442	338,442
Total LCFF Revenues	8,793,105	9,994,725	11,236,685
Federal Revenue			
8181 - Federal IDEA SpEd Revenue	90,203	109,436	120,778
8182 - SpEd - Discretionary Grants	5,525	5,525	5,525
8290 - Other Federal Revenue	96,611	96,611	96,611
Total Federal Revenue	192,339	211,572	222,914
Other State Revenue			
8311 - AB602 State SpEd Revenue	629,876	756,881	844,640
8550 - Mandated Cost Reimbursements	14,840	18,525	21,062
8560 - Lottery- Unrestricted	136,233	150,352	162,803
8561 - Lottery- Prop 20 - Restricted	58,795	64,889	70,262
8590 - Other State Revenue	537,859	260,476	424,718
Total Other State Revenue	1,377,603	1,251,123	1,523,485
Local Revenue			
8660 - Interest Income	230,236	230,236	230,236
Total Local Revenue	230,236	230,236	230,236
Total Revenue	10,593,283	11,687,656	13,213,320
Expenditures			
1000-1999 Certificated Salaries			
1100 Certificated Teachers Salaries	2,818,948	3,127,935	3,677,112
1200 Certificated Pupil Support	847,801	1,097,166	1,206,882
1300 Certificated Supervisors and Administrators Salaries	514,861	567,687	624,456
Total 1000-1999 Certificated Salaries	4,181,610	4,792,788	5,508,450
2000-2999 Classified Salaries			
2100 Classified Instructional Salaries	154,132	182,831	194,715
2300 Classified Supervisors and Admin Salaries	463,934	547,203	582,771
2400 Clerical, Technical and Office Salaries	435,040	568,069	604,993
Total 2000-2999 Classified Salaries	1,053,106	1,298,103	1,382,479
3000-3999 Employee Benefits			
3101-3102 STRS			
3101 - STRS Certificated	797,987	915,422	1,006,965
Total 3101-3102 STRS	797,987	915,422	1,006,965



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - South

	2025-26 SIB	2026-27	2027-28
3301-3302 OASDI/Medicare/Alternative			
3313 - Medicare - Certificated	62,347	71,748	79,261
3314 - Medicare - Classified	15,530	19,284	20,701
3355 - OASDI - Certificated	159	0	0
3356 - OASDI - Classified	66,406	82,455	90,701
Total 3301-3302 OASDI/Medicare/Alternative	144,442	173,487	190,663
3401-3402 Health and Welfare Benefits			
3401 - Health Care Certificated	482,280	522,638	540,930
3402 - Health Care Classified	166,602	183,987	190,427
Total 3401-3402 Health and Welfare Benefits	648,882	706,625	731,357
3501-3502 Unemployment Insurance			
3501 - Unemployment Insurance Certificated	11,530	11,377	11,775
3502 - Unemployment Insurance Classified	5,412	5,035	5,212
Total 3501-3502 Unemployment Insurance	16,942	16,412	16,987
3601-3602 Workers' Compensation			
3601 - Workers' Comp Certificated	15,391	17,714	19,132
3602 - Workers' Comp Classified	3,833	4,761	4,997
Total 3601-3602 Workers' Compensation	19,224	22,475	24,129
3901-3902 Other Employee Benefits			
3901 - Other Benefits Cert	148,883	187,984	194,563
3902 - Other Benefits Class	28,519	43,810	45,342
3922 - 457b Employer match-Classified	71,131	129,810	138,247
Total 3901-3902 Other Employee Benefits	248,533	361,604	378,152
Total 3000-3999 Employee Benefits	1,876,010	2,196,025	2,348,253
4100-4799 Books, Materials, & Supplies			
4200 Books and Other Reference Materials			
4200 - Other Reference Materials	68,501	228,934	235,255
Total 4200 Books and Other Reference Materials	68,501	228,934	235,255
4300 Materials and Supplies			
4310 - Materials & Supplies	74,697	88,113	90,490
4320 - Office Supplies	23,036	29,893	30,717
4330 - Events Supplies	2,381	4,754	4,887
4350 - Other Supplies - Materials & Supplies	2,147	2,324	2,390
4381 - Instructional Funds - Materials	644,562	765,906	829,649
Total 4300 Materials and Supplies	746,823	890,990	958,133
4400 Noncapitalized Equipment			
4400 - Non-Capitalized Equipment	336,442	239,065	245,653
Total 4400 Noncapitalized Equipment	336,442	239,065	245,653
Total 4100-4799 Books, Materials, & Supplies	1,151,766	1,358,989	1,439,041

2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - South

	2025-26 SIB	2026-27	2027-28
5100-5999 Services & Other Operating Expenditures			
5100 Subagreements for Services			
5100 - SpEd Consultants and Vendors Subagreements for Service	28,970	29,867	30,690
Total 5100 Subagreements for Services	28,970	29,867	30,690
5200 Travel and Conferences			
5210 - Mileage Reimbursements	3,277	3,971	4,077
5220 - Travel & Conferences	46,489	60,557	62,230
Total 5200 Travel and Conferences	49,766	64,528	66,307
5300 Dues and Memberships			
5300 - Dues & Memberships	20,572	27,569	28,286
Total 5300 Dues and Memberships	20,572	27,569	28,286
5400 Insurance			
5400 - Insurance	25,408	22,935	22,935
Total 5400 Insurance	25,408	22,935	22,935
5500 Operations and Housekeeping Services			
5510 - Utilities (General)	20,612	16,123	16,560
Total 5500 Operations and Housekeeping Services	20,612	16,123	16,560
5600 Rents, Leases, Repairs, and Noncap. Improvements			
5610 - Facility Rents & Leases	134,309	138,829	139,051
5612 - Testing Site	16,624	17,955	18,446
5620 - Equipment Leases	713	770	797
Total 5600 Rents, Leases, Repairs, and Noncap. Improvements	151,646	157,554	158,294
5800 Professional/Consulting Services and Operating Expend.			
5800 - Professional Services - Non-instructional	36,179	41,048	41,673
5810 - Legal	35,616	38,459	39,521
5820 - Audit & CPA	7,626	8,234	8,459
5835 - Field Trips	20,573	18,340	18,970
5840 - Advertising & Recruitment	16,735	12,204	12,536
5850 - Oversight Fees	87,925	99,947	112,367
5860 - Service Fees	57,770	62,389	64,116
5863 - Professional Development	129,052	104,965	98,006
5870 - Livescan Fingerprinting	645	744	757
5877 - Lending Library	55,174	1,155	1,182
5878 - Student Assessment	4,559	5,246	5,392
5880 - Instructional Vendors & Consultants	44,542	412	425
5881 - Instructional Funds - Services	787,799	936,108	1,014,016
5883 - Outside Consultant and Services	4,673	5,697	5,856
5887 - Student Service Technology	173,650	141,888	145,814
Total 5800 Professional/Consulting Services and Operating Expend.	1,462,518	1,476,836	1,569,090



2025-26 SIB vs FIB - MYP Detail

Sage Oak Charter School - South

	2025-26 SIB	2026-27	2027-28
5900 Communications			
5930 - Postage	17,985	19,455	20,000
5940 - Technology Services	164,847	163,407	165,777
Total 5900 Communications	182,832	182,862	185,777
Total 5100-5999 Services & Other Operating Expenditures	1,942,324	1,978,274	2,077,939
6100-6999 Capital Outlay			
Capital Expenditures			
6901 - Depreciation Expense-Leasehold Improvements	12,504	25,099	26,029
Total Capital Expenditures	12,504	25,099	26,029
Total 6100-6999 Capital Outlay	12,504	25,099	26,029
Total Expenditures	10,217,320	11,649,278	12,782,191
Operating Income/(Loss)	375,963	38,378	431,129
Net Assets			
9791 - Beginning Fund Balance	4,756,784	5,132,747	5,171,125
Total Net Assets	4,756,784	5,132,747	5,171,125
Change In Net Assets	375,963	38,378	431,129
Total Net Assets	5,132,747	5,171,125	5,602,254
Net revenue as a % of expense	3.7 %	0.3 %	3.4 %
Fund balance as a % of expense	50.2 %	44.4 %	43.8 %
Days of Potential Cash	183	162	160

2025-26 SIB vs FIB

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	Total	Accrual	Variance
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	Projection			
Cash Balance																
Beginning Cash	4,131,151	4,131,151	4,837,219	4,450,983	4,601,932	4,629,147	4,518,154	4,450,623	4,496,149	4,377,075	4,797,120	5,157,796	5,440,163			
Net Cash for Period																
REVENUES	10,593,283	458,963	486,274	1,013,002	873,017	687,372	876,918	840,606	1,065,626	1,171,753	1,138,613	1,025,227	23,938	9,661,309	931,974	0
EXPENDITURES	10,217,320	505,389	724,703	830,168	891,996	733,847	814,267	830,269	832,426	871,052	943,396	923,923	1,215,455	10,116,891	100,429	0
Net Cash for Period	375,963	(46,426)	(238,429)	182,834	(18,979)	(46,475)	62,651	10,337	233,200	300,701	195,217	101,304	(1,191,517)	(455,582)	831,545	0
Accounts Receivable	1,290,569	(723,567)	(50,772)	7,139	(7,884)		(1,368)	34,407	601,110	130,636	66,224	208,882	93,588	358,595	931,974	0
Other Assets	406,417	9136	10734	1,888	597	6,636	4,393	9,977	5,000	6,547	7,582	6,500	337,427	406,417	0	0
Accounts Payable	1,694,224	(40,223)	(119,996)	44,858	69,203	(54,541)	(71,749)	106,323	231,563	220,860	239,265	273,866	694,366	1,593,795	100,429	0
Deferred Revenue/Prepaid Expenses	628,395	78,486	(67,849)	(67,716)	(30,296)	(3,341)	(55,408)	(26,750)	22,273	35,667		122,579	620,750	628,395	0	0
Cash at End of Period	5,132,747	4,837,219	4,450,983	4,601,932	4,629,147	4,518,154	4,450,623	4,496,149	4,377,075	4,797,120	5,157,796	5,440,163	5,132,747			
Days Cash on Hand	183	173	159	164	165	161	159	161	156	171	184	194	183			



2025-26 SIB vs FIB

Cash Flow Statement 2026-27

Sage Oak Charter School - South

	07/31/2026		08/31/2026		09/30/2026		10/31/2026		11/30/2026		12/31/2026		01/31/2027		02/28/2027		03/31/2027		04/30/2027		05/31/2027		06/30/2027		Total	Variance				
	Year Ending	Month Ending			Month Ending																									
Cash Balance																														
Beginning Cash	5,132,747	5,132,747	5,813,388	5,587,548	5,003,251	5,523,307	5,430,591	5,664,100	5,579,419	5,602,781	5,834,720	5,932,862	5,810,610																	
Net Cash for Period																														
REVENUES																														
EXPENDITURES																														
Net Cash for Period	11,687,656	478,075	589,409	1,036,184	868,338	861,638	992,558	919,397	1,100,494	1,289,499	1,111,647	1,133,050	1,307,367	0																
Accounts Receivable	11,649,278	422,947	833,089	1,127,298	954,565	873,765	883,323	898,971	1,007,346	1,005,572	1,069,365	1,176,900	1,396,137	0																
Accounts Payable	38,378	55,128	(243,680)	(91,114)	(86,227)	(12,127)	109,235	20,426	93,148	283,927	42,282	(43,850)	(88,770)	0																
Deferred Revenue/Prepaid Expenses	752,415	(752,415)	25,158	67,850	(6,064)	106,527	(35,236)	158,152	89,127	96,671	492	17,869	984,284	0																
Cash at End of Period	5,171,125	5,813,388	5,587,548	5,003,251	5,523,307	5,430,591	5,664,100	5,579,419	5,602,781	5,834,720	5,932,862	5,810,610	5,171,125																	
Days of Potential Cash	162	182	175	157	173	170	177	175	176	183	186	182	162																	



**CHARTER SCHOOL SECOND 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)

- 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	8,333,328.00		8,333,328.00
Education Protection Account State Aid - Current Year	8012	137,299.00		137,299.00
State Aid - Prior Years	8019	597.00		597.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	321,881.00		321,881.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		8,793,105.00	0.00	8,793,105.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
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		96,611.00	96,611.00
Total, Federal Revenues		0.00	192,339.00	192,339.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	151,073.00	1,226,530.00	1,377,603.00
Total, Other State Revenues		151,073.00	1,226,530.00	1,377,603.00
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				
		9,174,414.00	1,418,869.00	10,593,283.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,601,602.00	217,346.00	2,818,948.00
Certificated Pupil Support Salaries	1200	370,264.00	477,537.00	847,801.00
Certificated Supervisors' and Administrators' Salaries	1300	465,190.00	49,671.00	514,861.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		3,437,056.00	744,554.00	4,181,610.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	46,415.00	107,717.00	154,132.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	439,393.00	24,541.00	463,934.00
Clerical, Technical and Office Salaries	2400	416,493.00	18,547.00	435,040.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		902,301.00	150,805.00	1,053,106.00

**CHARTER SCHOOL SECOND 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	655,784.00	142,203.00	797,987.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	121,470.00	22,972.00	144,442.00
Health and Welfare Benefits	3401-3402	529,829.00	119,053.00	648,882.00
Unemployment Insurance	3501-3502	13,127.00	3,815.00	16,942.00
Workers' Compensation Insurance	3601-3602	15,928.00	3,296.00	19,224.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	206,268.00	42,265.00	248,533.00
Total, Employee Benefits		1,542,406.00	333,604.00	1,876,010.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	67,239.00	1,262.00	68,501.00
Materials and Supplies	4300	699,304.00	47,519.00	746,823.00
Noncapitalized Equipment	4400	281,498.00	54,944.00	336,442.00
Food	4700			0.00
Total, Books and Supplies		1,048,041.00	103,725.00	1,151,766.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		28,970.00	28,970.00
Travel and Conferences	5200	49,766.00		49,766.00
Dues and Memberships	5300	20,573.00		20,573.00
Insurance	5400	25,408.00		25,408.00
Operations and Housekeeping Services	5500	20,612.00		20,612.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	135,261.00	16,384.00	151,645.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	1,256,014.00	206,505.00	1,462,519.00
Communications	5900	159,131.00	23,700.00	182,831.00
Total, Services and Other Operating Expenditures		1,666,765.00	275,559.00	1,942,324.00
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		8,609,073.00	1,608,247.00	10,217,320.00

**CHARTER SCHOOL SECOND 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)		565,341.00	(189,378.00)	375,963.00
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	(189,378.00)	189,378.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(189,378.00)	189,378.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		375,963.00	0.00	375,963.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	4,756,784.00		4,756,784.00
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		4,756,784.00	0.00	4,756,784.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		5,132,747.00	0.00	5,132,747.00
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	406,417.00	0.00	406,417.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	4,726,330.00	0.00	4,726,330.00

**CHARTER SCHOOL SECOND 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	4,445,265.00	687,482.00	5,132,747.00
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	1,117,710.00	172,859.00	1,290,569.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	63,340.00	9,796.00	73,136.00
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	406,417.00		406,417.00
10. TOTAL ASSETS		6,032,732.00	870,137.00	6,902,869.00
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	899,985.00	314,878.00	1,214,863.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669		555,259.00	555,259.00
6. TOTAL LIABILITIES		899,985.00	870,137.00	1,770,122.00
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)		5,132,747.00	0.00	5,132,747.00

**CHARTER SCHOOL SECOND 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

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

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

Charter School Name: Sage Oak Charter School - South

CDS #: 37754160139378

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)	10,217,320.00
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]	192,339.00
c. Subtotal of State & Local Expenditures [a minus b]	10,024,981.00
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]	\$ 10,012,477.00



Second Interim Budget

Habib Tahmas, CPA
Senior Director, Fiscal Services

Presentation Roadmap



Informational Items



Financial Updates



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

Positive Certification

WILL meet financial obligations for the current and subsequent two fiscal years.

Qualified Certification

MAY NOT meet financial obligations for the current or two subsequent fiscal years.

Negative Certification

UNABLE to meet financial obligations for the current and the subsequent fiscal year.

Types of Certifications



Sage Oak Charter Schools:

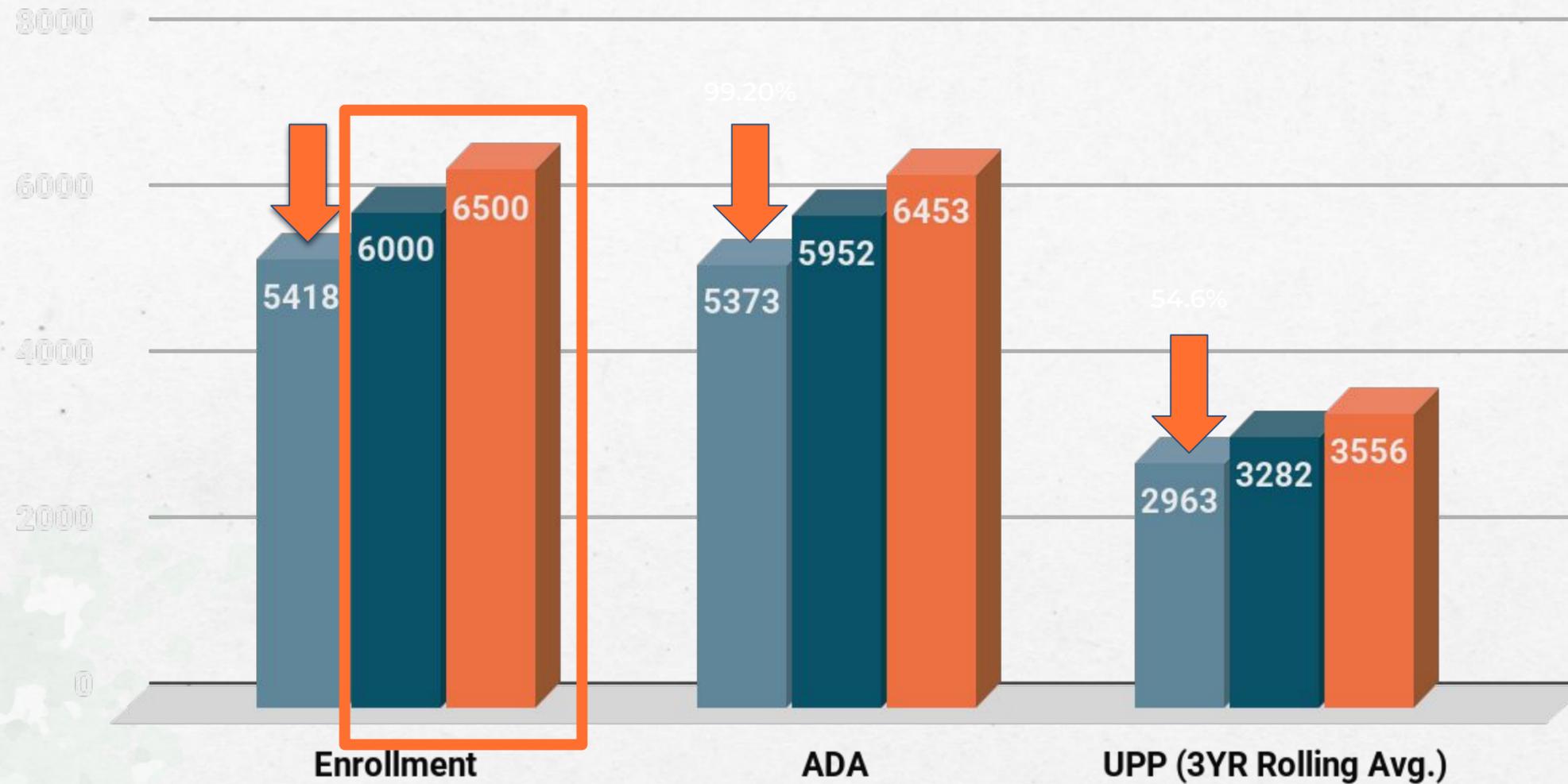
**Positive
Certification**

Financial obligations **WILL** be met for the current and subsequent two fiscal years.

Projected Enrollment/Assumptions

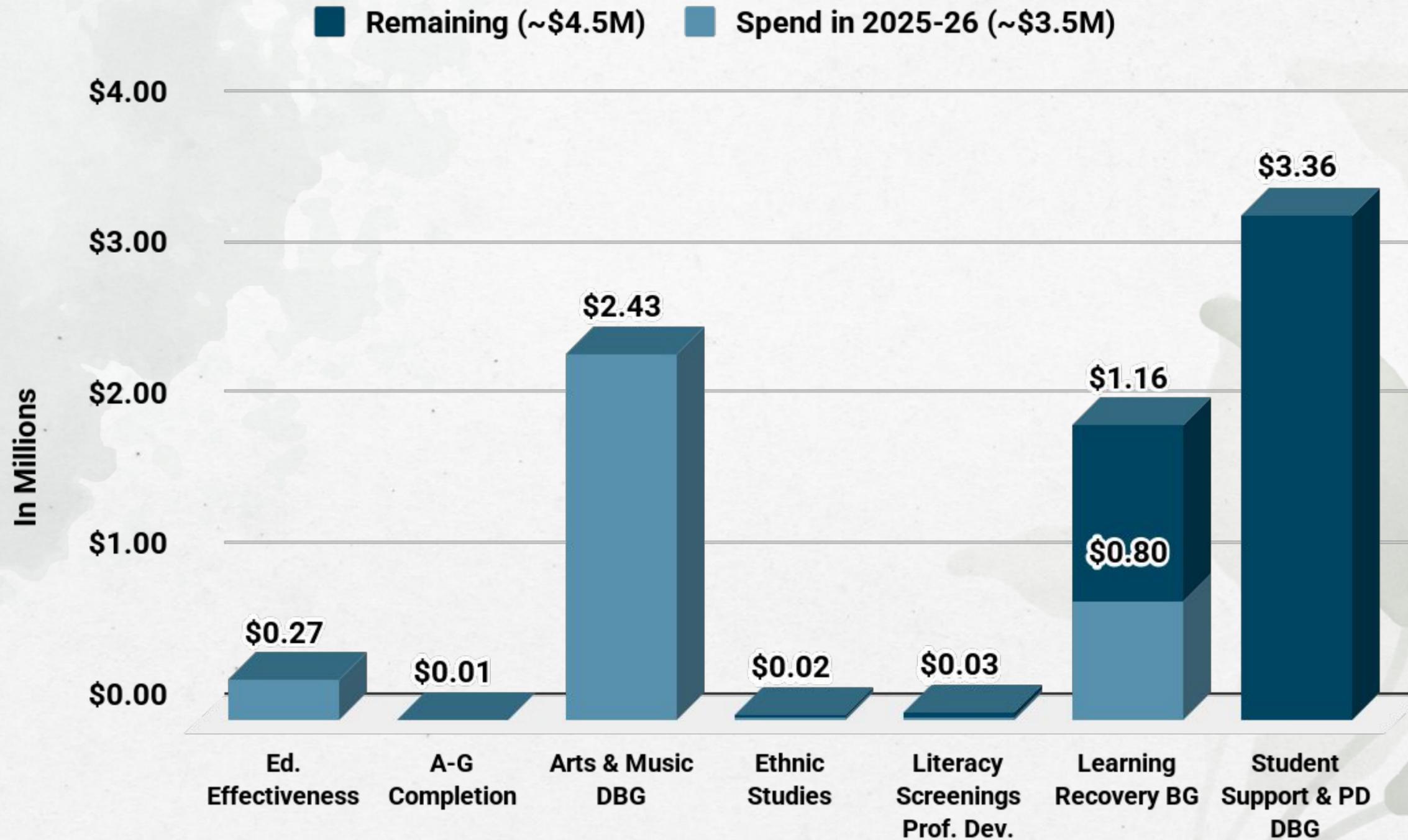
Consolidated

FIB 2025-26 2026-27 2027-28



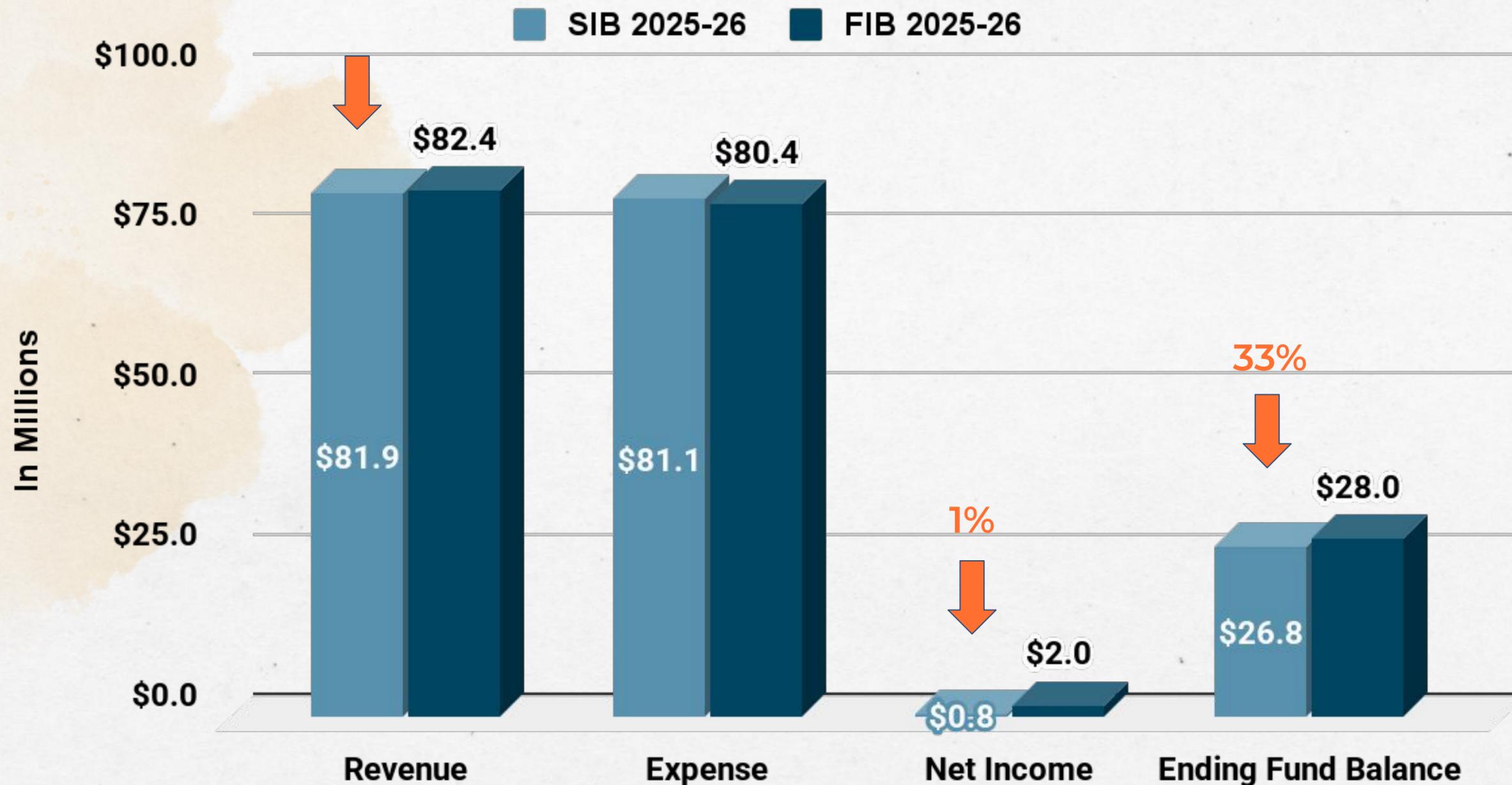
COLA: 2.30% STRS: 19.10%	COLA: 2.41% STRS: 19.10%	COLA: 3.06% STRS: 19.10%
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One-Time Funds Utilization Projection



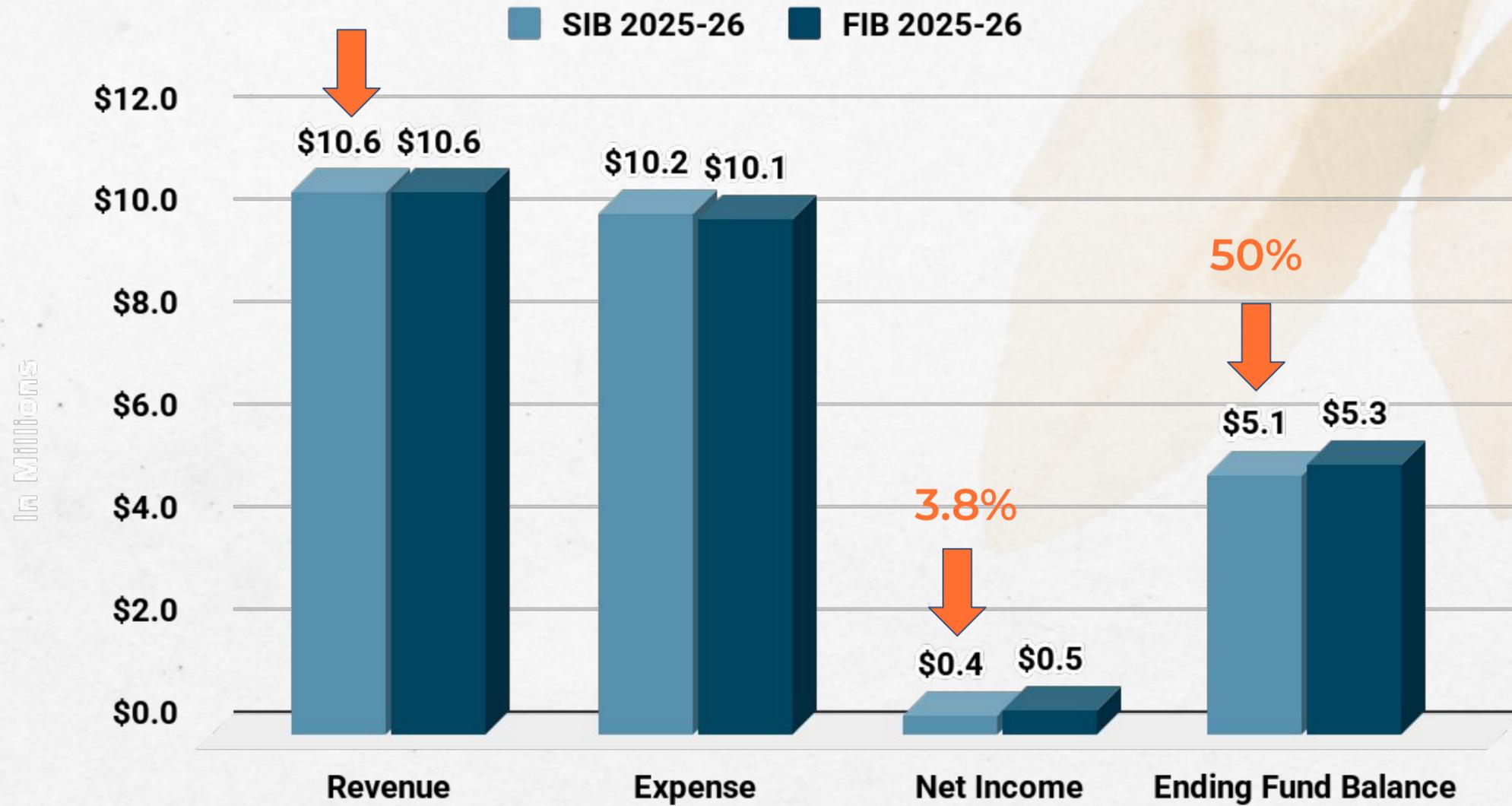
Second Interim Budget

Consolidated

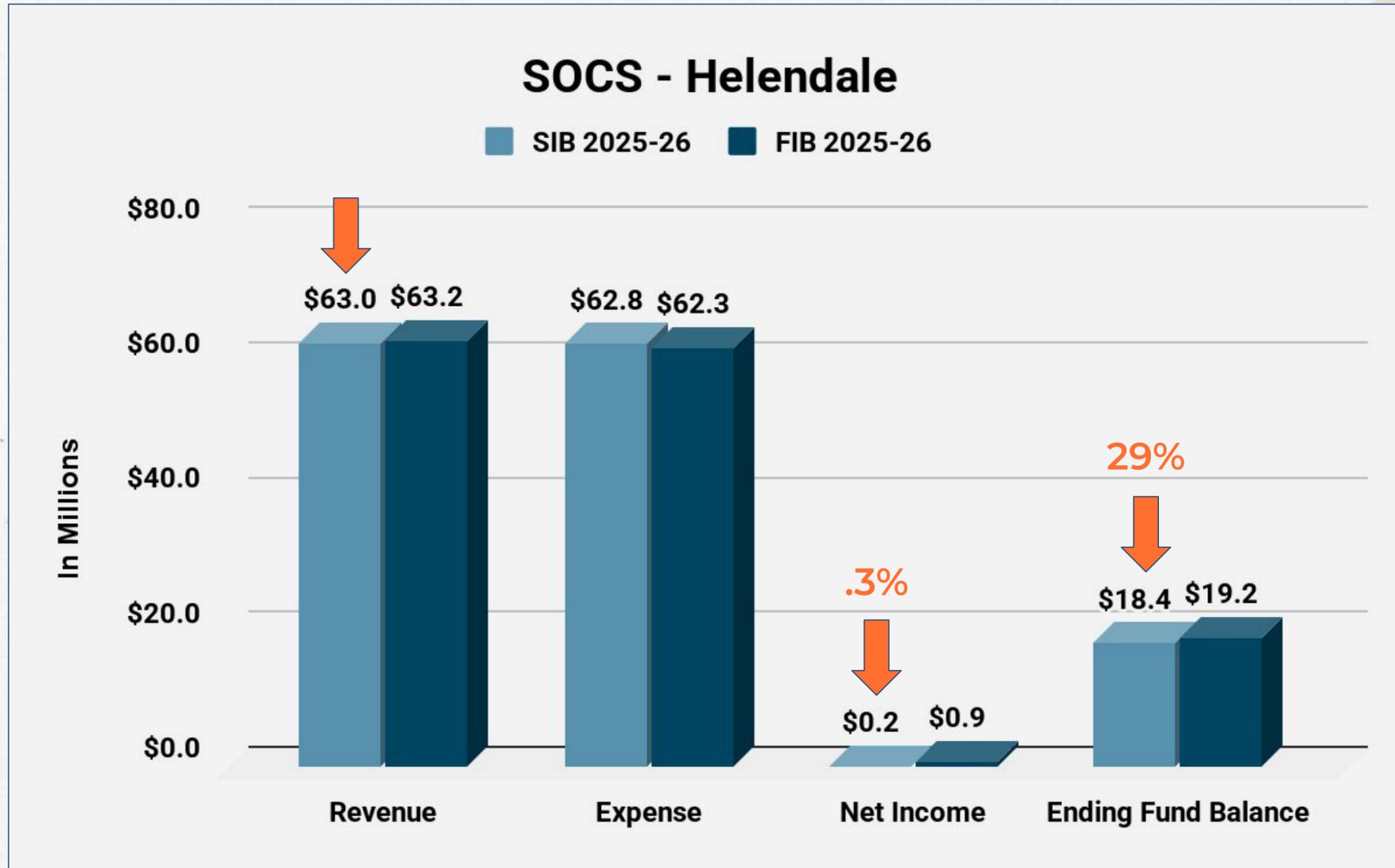


First Interim Budget 2025-26

SOCS - Warner

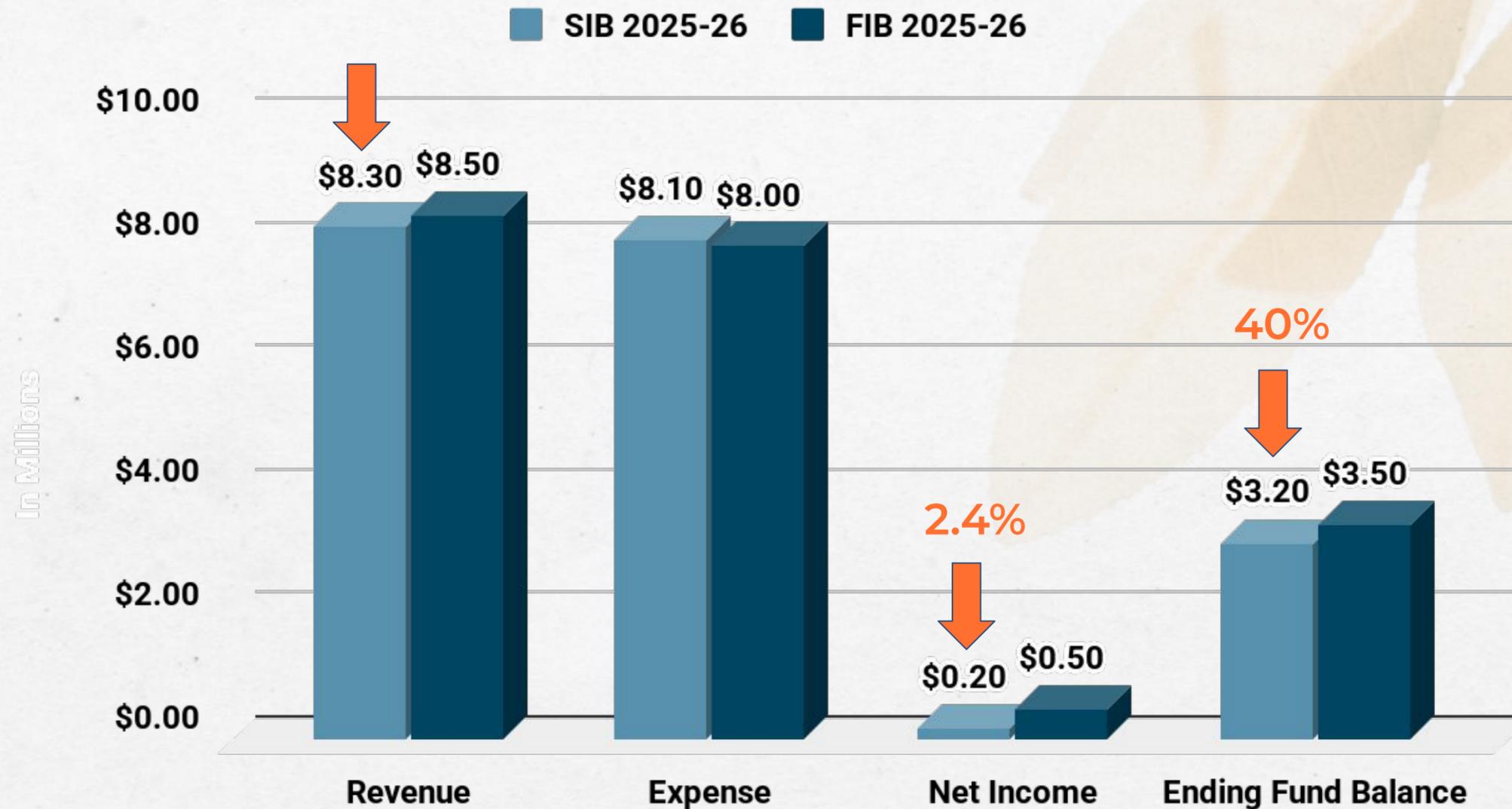


Second Interim Budget 2025-26



Second Interim Budget 2025-26

SOCS - Keppel



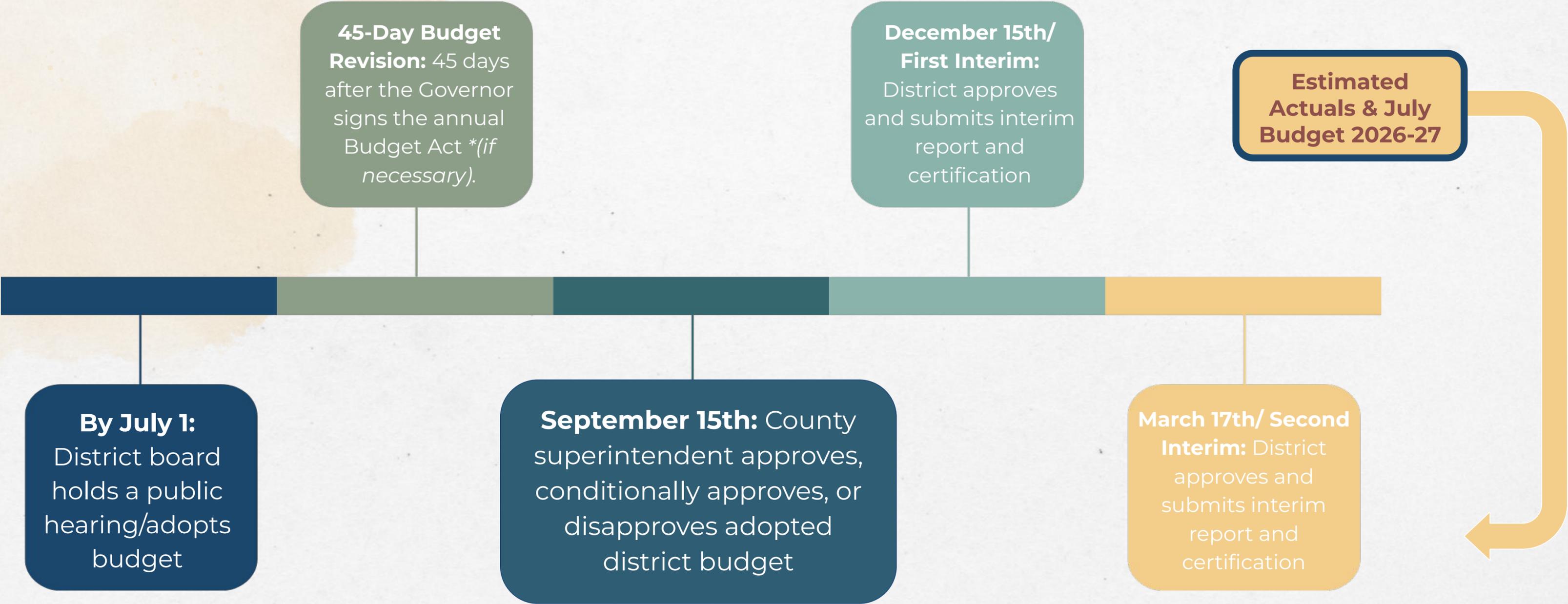
Second Interim Budget 2025-26

In uncertainty lies the opportunity for discovery...



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

Next Steps...





Thank You!

Coversheet

(Action) Approval of 2026-27 Sage Oak Charter Schools Strategic Budget, Staffing Plan, and Salary Schedules

Section: VIII. Business Services
Item: B. (Action) Approval of 2026-27 Sage Oak Charter Schools Strategic Budget, Staffing Plan, and Salary Schedules
Purpose: Vote
Submitted by:
Related Material:
2026-27 Sage Oak Charter Schools Strategic Budget Plan Presentation.pdf
2026-27 Sage Oak Charter Schools Strategic Plan Department Level Budget Details.pdf
2026-27 Sage Oak Charter Schools Salary Schedule Revisions.pdf
2026-27 Sage Oak Charter Schools Assistant Superintendent Salary Schedule.pdf
2026-27 Sage Oak Charter Schools Certificated Educator Salary Schedule.pdf
2026-27 Sage Oak Charter Schools Professional_Management Salary Schedule.pdf
2026-27 Sage Oak Charter Schools Classified Hourly Salary Schedule.pdf
2026-27 Sage Oak Charter Schools Positions.pdf

BACKGROUND:

Every year, Sage Oak Charter Schools creates a Strategic Budget and Staffing Plan to outline staffing and operating projections for the subsequent school year. The 2026-27 Staffing Plan includes the staffing sheet, updated salary schedules, and the list of school positions. The 2026-27 Strategic Budget Plan outlines an enrollment forecast of 6,000 students.

RECOMMENDATION:

It is recommended the Board approve the 2026-27 Strategic Budget, Staffing Plan, and Salary Schedules as presented for Sage Oak Charter School (#1885), Sage Oak Charter School - Keppel (#1886), and Sage Oak Charter School - South (#2051).

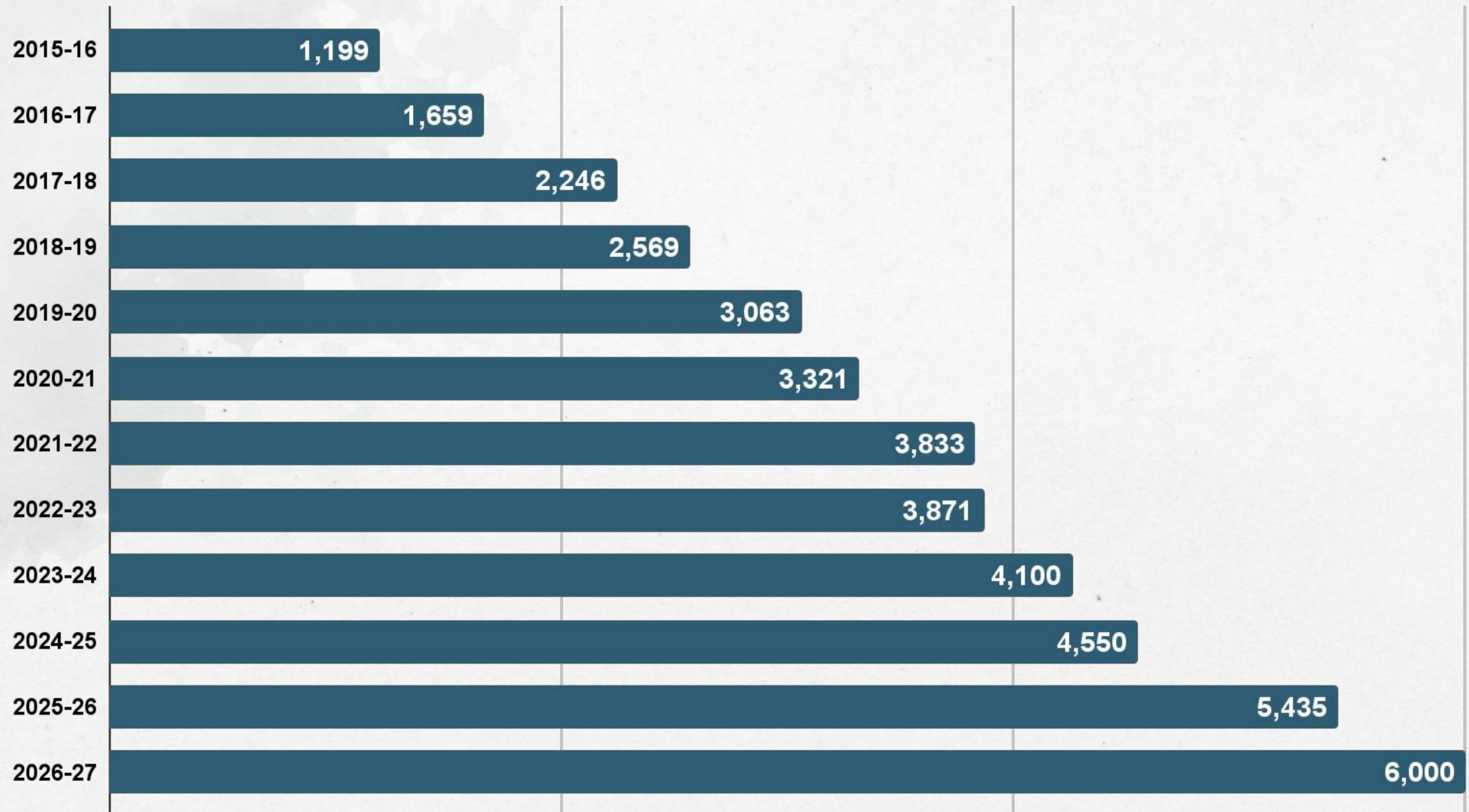


STRATEGIC PLAN

2026-27 Budget

Board of Directors Regular Meeting
March 12, 2026

Student Enrollment Growth



Student Enrollment Projection



Admissions

INQUIRY		APPLICANT		APPLICATION COMPLETE		ACCEPTED	
Inquiry	0	Applicant	522	Application Complete	479	Accepted	0
Inquiry Completed	16	Application Withdrawn	3	Review In Progress	1	Did Not Enroll	0
Inactive Inquiry	0	Deferred	0	Waitlisted	0	Parent Declined	0
		Too Young Tk	14	Denied	0		
				Prospective Student	0		
				Prospective Student 2526	0		
				Prospective Student 2627	252		

Changes to Revenue

2026-27 Strategic Budget

- Governors January Budget - ***What's happened since?***
 - Tax collection since January
 - **2.43%** COLA expected to hold

LOA Recommendations

- Recommending rejection of some proposals
- Recommending Caution

One-time funds (in thousands)

2026-27 Strategic Budget

Name	2025-26	2026-27
Universal Pre-Kindergarten	\$195	\$0
Educator Effectiveness	\$265	\$0
A-G Access	\$8	\$0
Art, Music, and Instructional Materials	\$2,429	\$0
Literacy Screening Professional Development	\$25	\$0
Student Support Block Grant	\$0	\$809
Reading Difficulty Risk Screening	\$0	\$25
Learning Recovery	\$800	\$876
Totals	\$3,529	\$1,710

One-time funds (in thousands)

2026-27 Strategic Budget

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Totals	\$3,529	\$1,710

Projected Budget

2026-27 Strategic Budget

	SB	Keppel	South	All locations
Total Revenues	\$ 70,073,860	\$ 9,498,114	\$ 11,687,656	\$ 91,259,631
Staffing	\$ 50,061,319	\$ 6,513,680	\$ 8,217,007	\$ 64,792,007
Materials & Services	\$ 19,864,898	\$ 2,844,344	\$ 3,289,986	\$ 25,999,227
Total Expenses	\$ 69,926,217	\$ 9,358,024	\$ 11,506,993	\$ 90,791,234
Net Revenue	\$ 147,643	\$ 140,090	\$ 180,664	\$ 468,397
% of Expenses	0.21%	1.50%	1.57%	0.52%
Estimated Beginning Fund Balance	\$18,851,034	\$3,317,884	\$5,137,944	\$27,306,862
Estimated Ending Fund Balance	\$18,998,677	\$3,457,974	\$5,318,608	\$27,775,259
Fund Balance as a % of Expenses	27.17%	36.95%	46.22%	30.59%

Projected Budget

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Programmatic Changes

2026-27 Strategic Budget

- Increase to student instructional funds allocation
 - Raised to \$3,500 per student from \$3,400
- Expanding Intervention
- Expanding support for college and career readiness with an additional high school counselor
- Continuing with power standards

Compensation and Salary Schedules

2026-27 Strategic Budget

- COLA of 2.5% applied across all schedules
- Employer Contribution Toward Benefits
 - Increase to employer contribution for health benefits by 10% to a cap from \$20,460 to \$22,506 annually
- Cell Phone Stipend:
 - Increase from \$70/month to \$120/month
 - Retitled “Technology Stipend” to acknowledge the various ways in which the stipend supports employees in a remote and hybrid work environment

Thank you!



Department	Code	Bucket	LCAP, Goal, Action	Items	2026/27 Strategic Plan, 6,000, 8.56% growth
Secondary		Professional Development	1.1	CTE Pathway Capstone Materials	\$7,200.00
Ed Effectiveness	5863	Professional Development	2.2	Local Teacher Trainings (Summits)	\$246,500.00
AMIM	5940	Operating Expenditures, Technology		IGOE FSA Fees	\$22,200.00
AMIM	5863	Professional Development	2.2	Hotel room costs - August Summit & March Summit	\$19,400.00
AMIM	5887	Student Technology Services	3.2	Mastery Connect	\$49,852.00
AMIM	5887	Student Technology Services	3.1	Cidi Labs - instructional design tool for Canvas	\$17,000.00
AMIM	5940	Operating Expenditures, Technology	1.1	Tutor.com	\$82,200.00
SUPERINTENDENT	4320	Office Supplies	2.1	Materials and supplies	\$500.00
SUPERINTENDENT	5210	Mileage Reimbursements	2.1	Add on, Krista travel	\$12,000.00
SUPERINTENDENT	5220	Travel and Conferences	2.2	Conference fees/hotel/travel expenses	\$326,600.00
SUPERINTENDENT	5220	Travel and Conferences	2.2	Admin planning sessions	\$129,400.00
SUPERINTENDENT	5800	Professional Services	2.2	Strategic planning consultant	\$106,100.00
SUPERINTENDENT	5810	Legal		Legal fees	\$289,600.00
HR	4310	Materials and Supplies		Reasonable Accommodation	\$1,300.00
HR	4320	Office Supplies	2.1	Office Events	\$2,100.00
HR	4320	Office Supplies	2.1	Department staff materials	\$900.00
HR	4320	Office Supplies	2.1	Sage Oak Shares Initiative	\$2,500.00
HR	4320	Office Supplies	2.1	Work Anniversary Initiative	\$10,000.00
HR	4320	Office Supplies		First Aid Materials and kits	\$3,400.00
HR	4320	Office Supplies		CPR Training	\$600.00
HR	4320	Office Supplies		Fire Extinguisher Inspection	\$300.00
HR	4320	Office Supplies		Labor Law Posters	\$300.00

HR	4320	Office Supplies		FRISK Manuals	\$500.00
HR	4320	Materials and Supplies	2.1	Snacks and Beverages for in-person interviews	\$2,100.00
HR	5210	Mileage Reimbursements	2.2	Staff Reimbursements (HR Mileage Reimbursements)	\$3,100.00
HR	5300	Dues and Memberships	2.2	SHRM & PIHRA annual membership for HR team	\$1,200.00
HR	5620	Rentals, Leases, and Repairs	3.1	Konica Minolta 5 year operating lease	\$5,800.00
HR	5840	Advertising & Recruitment	2.1	New Hire Welcome Kits	\$11,300.00
HR	5840	Advertising & Recruitment	2.1	Recruitment	\$22,600.00
HR	5840	Advertising & Recruitment	2.1	EDJOIN	\$6,200.00
HR	5860	Service Fees	2.2	San Bernardino, Los Angeles, and San Diego COE STRS Consultation/Review	\$40,100.00
HR	5860	Service Fees	3.1	UKG	\$205,400.00
HR	5863	Professional Development	2.1	Emergency/permit credential fees	\$500.00
HR	5863	Professional Development	2.2	PD Reimbursements	\$8,700.00
HR	5863	Professional Development	2.2	Teacher Induction - EOY	\$25,700.00
HR	5870	Livescan Fingerprinting	2.1	Livescan fees	\$3,900.00
HR	5870	TB reimbursement	2.1	TB Reimbursements for continuing staff	\$1,700.00
HR	5883	Outside Consultants	2.2	Consulting agency for JD update	\$35,900.00
HR	5930	Postage		COVID Supplies & Postage	\$200.00
HR	5940	Operating Expenditures, Technology	3.1	Mail Merge	\$300.00
HR	5940	Operating Expenditures, Technology	3.1	eFax	\$300.00
HR	5940	Operating Expenditures, Technology	2.1	Vendor for virtual employee ID cards	\$6,000.00

Operations & Accountability	4320	Office Supplies (Testing Supplies)	1.2	Department member materials, student records materials, office supplies, print orders, testing supplies	\$6,800.00
Operations & Accountability	4320	Office Supplies	2.1	Staff meetings and interview materials and supplies	\$3,200.00
Operations & Accountability	5300	Dues and memberships	1.1	WASC SOCS-S affiliation request fee	\$1,300.00
Operations & Accountability	5300	Dues and memberships	1.1	WASC Sage Oak annual fee	\$1,300.00
Operations & Accountability	5300	Dues and memberships	1.1	WASC Sage Oak-Keppel annual fee	\$1,300.00
Operations & Accountability	5610	Facility Rents & Leases	1.2	SPED Lodging - testing season	\$600.00
Operations & Accountability	5612	Testing Site	1.2	PFT site rentals, CAA 1:1 in-person testing	\$7,600.00
Operations & Accountability	5800	Professional Services		Hearing Officer	\$1,000.00
Operations & Accountability	5800	Professional Services	3.1	ScubaCat Educational Data, LLC (Rachel Hatch)	\$55,000.00
Operations & Accountability	5863	Professional Development	1.2	Dyslexia Initiative Grant (literacy screening PD)	\$32,900.00
Operations & Accountability	5878	Testing Services	1.2	i-Ready -assessment and NWEA	\$39,500.00
Operations & Accountability	5887	Student Technology Services	3.1	DTS	\$900.00
Operations & Accountability	5940	Operating Expenditures, Technology	3.1	PARSEC premium, PARSEC reels, admin bridge fee	\$80,700.00
Secondary	4200	Supplemental Curriculum	1.1	Online Math Supplemental curriculum (coding)	\$5,100.00
Secondary	4200	Supplemental Curriculum	1.2	Kami - online access w/ Canvas PDF	\$4,900.00
Secondary	4200	Supplemental Curriculum	2.3	Curriculum for 30 EAs for synchronous classes	\$17,600.00
Secondary	4200	Supplemental Curriculum	1.1	AVID (5K contract/22K curriculum)	\$26,700.00
Secondary	4200	Supplemental Curriculum	1.1	Pathful Curriculum	\$9,500.00
Secondary	4310	Materials and Supplies	2.3	Misc PE Supplies	\$1,900.00
Secondary	4320	Office Supplies	2.2	office supplies	\$700.00

Secondary	4350	Other Supplies	1.1	Graduation other (decor, certificates, cords, diplomas, boxes for recognition)... etc.	\$17,500.00
Secondary	4381	IF Materials	1.1	Strongmind	\$287,700.00
Secondary	4381	IF Materials	1.1	eDynamics	\$71,900.00
Secondary	4381	IF Materials	1.1	Pointful Savvas Learning LLC	\$1,900.00
Secondary	4381	IF Materials	1.2	Avant testing service	\$300.00
Secondary	4381	IF Materials	1.1	Online AP curriculum	\$3,100.00
Secondary	4381	IF Materials	1.1	eScience Forensic kits	\$43,600.00
Secondary	4381	IF Materials	1.1	Mr D OPS catalog order bulking	\$138,200.00
Secondary	4381	IF Materials	1.1	Exact Path from the Edmentum Company	\$8,200.00
Secondary	5610	Facility rents and leases	1.1	Graduation site rental	\$9,200.00
Secondary	5835	Field Trips	1.1	CTE Pathway Capstone Trips	\$3,100.00
Secondary	5880	Instructional Vendors & Consultants	1.1	PE Activities	\$3,100.00
Stu Serv	4200	Supplemental Curriculum	1.1	School provided student subscriptions	\$102,700.00
Stu Serv	4200	Supplemental Curriculum	1.2	MTSS curriculum & materials (PAGE and MTSS Curriculum)	\$96,500.00
Stu Serv	4200	Supplemental Curriculum	1.2	Gate testing for - \$11/ea	\$2,100.00
Stu Serv	4310	Materials and Supplies	1.2	Gate Materials	\$1,000.00
Stu Serv	4320	Office Supplies	1.1	Office supplies	\$600.00
Stu Serv	4320	Office Supplies	2.1	New Teacher Orientation TF/EA/Sped	\$1,400.00
Stu Serv	4330	Events	1.1	Sage Stage	\$5,000.00
Stu Serv	4381	IF Materials	1.1	Bright Thinker Science Course	\$29,000.00
Stu Serv	5835	Field Trips	2.1	Field Trips, events, & competitions (PAGE related items)	\$5,100.00
Stu Serv	5887	Student Technology Services	1.2	MTSS Tech	\$11,300.00
Stu Serv	5887	Student Technology Services	1.2	Verbit/Lifesigns - Deaf Interpreter	\$3,100.00

Stu Serv	4200	Supplemental Curriculum	1.2	Sage Crate 2.0 for Fall 25-26	\$1,000,000.00
SPED	4310	Materials & Supplies	1.3	Testing Kits/Protocols	\$150,300.00
SPED	4310	Materials & Supplies	1.3	Independent Educational Evaluations (IEE's) (Verify with Kelly on Goal)	\$22,700.00
SPED	4310	Materials & Supplies	1.3	Assistive Technology	\$20,500.00
SPED	4310	Materials & Supplies	1.3	Moderate/Severe Curriculum//Supplemental Materials for M/M & M/S	\$15,400.00
SPED	4310	Materials & Supplies	1.3	Additional therapy items from related service providers	\$11,800.00
SPED	4310	Materials & Supplies	1.3	Materials and Supplies	\$10,800.00
SPED	4310	Materials & Supplies	1.3	Low Incidence Equipment (Verify with Kelly on Goal)	\$10,000.00
SPED	4381	Instructional Funds - Materials	1.3	Additional sped materials (Teachtown)	\$164,900.00
SPED	5100	SpEd Consultants	1.3	Special Education Vendors/Vendored Services	\$224,900.00
SPED	5610	Facility Rents, & leases	2.2	Staff meetings - 2 big meetings \$2.5K per room and 2 extra days \$500 per day)	\$6,200.00
SPED	4320	Office Materials	2.2	Staff meetings - supplies and materials	\$11,600.00
SPED	5612	Testing Site	1.3	Assessment location rentals	\$127,600.00
SPED	5860	Service Fees	1.3	Sonoma Selpa Fee	\$217,800.00
SPED	5887	Operating Expenditures, Student Service Technology	1.3	Goalbook/SLP Toolkit	\$21,400.00
Bus Serv	4320	Office Supplies		Office materials/supplies	\$27,600.00
Bus Serv	4320	Office Supplies		Warehouse supplies/materials	\$78,600.00
Bus Serv	5210	Mileage Reimbursements	2.2	Mileage reimbursements for all staff	\$8,200.00

Bus Serv	5210	Mileage Reimbursements		Board Mileage	\$3,100.00
Bus Serv	5300	Dues and memberships	2.2	CASBO organizational membership	\$3,000.00
Bus Serv	5300	Dues and Memberships	2.2	School Services of CA, Membership	\$4,300.00
Bus Serv	5300	Dues and Memberships	2.2	APlus+ Membership +\$5,000	\$30,600.00
Bus Serv	5300	Dues and Memberships	2.2	CSDC Membership	\$22,600.00
Bus Serv	5300	Dues and Memberships	2.2	CCSA Membership	\$80,000.00
Bus Serv	5300	Dues and Memberships	2.2	SSDA Membership	\$2,800.00
Bus Serv	5300	Dues and Memberships	2.2	ACSA Membership	\$9,800.00
Bus Serv	5300	Dues and Memberships	2.2	AASA Membership (L. K.)	\$1,000.00
Bus Serv	5300	Dues and Memberships	2.3	Digital Learning Membership	\$100.00
Bus Serv	5300	Dues and Memberships	1.1	National Honor Society Fees	\$2,700.00
Bus Serv	5400	Insurance		Liability and Property Insurance	\$172,700.00
Bus Serv	5510	Operating Expenditures, Utilities		Utilities: SCE, Frontier, ADT, Janitoial	\$51,400.00
Bus Serv	5610	Facility rents and leases		Office lease (all three spaces) ALL COSTS	\$993,874.40
Bus Serv	5800	Professional Services		Board stipends	\$82,800.00
Bus Serv	5800	Professional Services	2.2	Training opportunities in Intacct	\$2,600.00
Bus Serv	5820	Audit & CPA		CLA Audit and Tax Fees	\$62,000.00
Bus Serv	5850	Authorizor oversight fee		Sage Oak (3%)	\$1,763,100.00
Bus Serv	5850	Authorizor oversight fee		Sage Oak - Keppel (1%)	\$92,300.00
Bus Serv	5850	Authorizor oversight fee		Sage Oak - South (1%)	\$108,200.00
Bus Serv	5860	Professional Service Fees		Environmental Fee CDTFA	\$3,100.00
Bus Serv	5860	Professional Service Fees	1.2	Tax1099.com /e-file platform for 1099s	\$1,500.00
Bus Serv	5863	Professional Development	2.2	Business related books and subscriptions	\$500.00

Bus Serv	5877	Lending Library	1.2	Vehicle Rentals	\$7,700.00
Bus Serv	5930	Postage	1.2	UPS	\$143,800.00
Bus Serv	5300	Dues and Memberships	1.2	Amazon Prime Business Membership	\$3,900.00
Bus Serv	5940	Operating Expenditures, Technology	3.1	Sage Intacct, System and users	\$69,000.00
Bus Serv	5940	Operating Expenditures, Technology	3.1	Stampli	\$82,200.00
Bus Serv	6901	Depreciation		Depreciation Expense-Leasehold improvements	\$115,000.00
Bus Serv	6901	Depreciation		Depreciation Expense - Vehicles	\$74,000.00
Bus Serv	5300	Dues and Memberships	1.1	CADA/CASDL ASB Program	\$300.00
Bus Serv	5300	Dues and Memberships	1.2	General Memberships and Renewals	\$200.00
Bus Serv	5860	Service Fees		Business property tax	\$1,900.00
Bus Serv	5863	Professional Development	2.2	PD Passport for Classified Staff	\$6,200.00
Bus Serv	5300	Dues and Memberships	2.2	SHRM & PIHRA Annual Memberships	\$1,200.00
Bus Serv	5800	Professional Services	2.2	Powered Equipment Training	\$3,100.00
Bus Serv	5877	Lending Library		Fuel Cards	\$1,000.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	EdPuzzle	\$19,200.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	TK-5 ELA Materials	\$140,000.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	Envision: TK-8 Math	\$65,000.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	Inspire Science 3YR 6-8	\$70,000.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	Home Science Tools Lab Kits	\$90,000.00
Virtual Academy Program	4200	Supplemental Curriculum	1.1	Studies Weekly TK-5	\$45,000.00
Virtual Academy Program	4310	Materials and Supplies	2.3	Student and Teacher School Supplies	\$320,000.00
Virtual Academy Program	4310	Materials and Supplies	2.3	Amazon Supplies for Oakschool Courses	\$40,000.00
Virtual Academy Program	4310	Materials and Supplies	2.3	Teachers Pay Teachers Digital Curriculum Purchases	\$2,700.00
Virtual Academy Program	4310	Materials and Supplies	2.2	In-Person PLC Meetings - Materials and Supplies	\$4,000.00

Virtual Academy Program	4310	Materials and Supplies	2.1	School-wide Student event materials & supplies.	\$11,000.00
Virtual Academy Program	5610	Facility rents and leases	2.2	Site rentals for in person PLC meetings and VLA Meetings	\$6,000.00
Virtual Academy Program	5835	Field Trips	2.1	School Wide Field Trips and Events	\$105,000.00
Virtual Academy Program	5930	Postage		Stamps for Teachers	\$2,500.00
PLA	4200	Supplemental Curriculum	1.3	PLT+ Curriculum	\$6,000.00
PLA	4200	Supplemental Curriculum	1.1	Curriculum for Prop 28 Art Program	\$23,600.00
PLA	4310	Materials and Supplies	2.1	Dept. Leadership Materials for PLCs	\$1,300.00
PLA	4310	Materials and Supplies	1.1	Activities for Prop 28 Art - Material & Supplies	\$28,000.00
PLA	4320	Office Supplies	2.1	Student - In-Person Events and Supplies	\$32,400.00
PLA	4320	Office Supplies	2.1	Staff Meeting Materials & Supplies	\$10,300.00
PLA	4330	Supplemental Curriculum	1.1	Activities for Prop 28 Art Activities & Events	\$30,800.00
PLA	5610	Facility rents and leases	2.1	PLC/Event Permits/Rents	\$29,500.00
PLA	5835	Field Trips	2.1	Field Trip Supplies	\$400.00
PLA	5835	Field Trips	2.1	Oakschool Field Trips	\$4,000.00
PLA	5881	Instructional Services	2.1	Field Trips (instructional funds)	\$231,100.00
PLA	5835	Field Trips	2.1	Arts Field Trip	\$20,500.00
PLA	5881	Instructional Services	3.1	MiFi (hotspot services) Instructional Funds	\$20,000.00
IT	4320	Office Supplies	3.1	Computer Repair Parts and Misc tech supplies	\$25,000.00
IT	4400	Non capitalized equipment	3.1	MiFis (mobile beacon and digital wish) devices	\$1,200.00
IT	4400	Non capitalized equipment	3.1	New staff technology	\$145,000.00
IT	4400	Non capitalized equipment	3.1	Replace obsolete devices	\$40,000.00

IT	4400	Non capitalized equipment	1.1	Chromebooks Note: Student Chromebooks should code to function 1000 Teacher Chromebooks should code to function 2490	\$1,000,000.00
IT	4400	Non capitalized equipment		RFID System	\$69,000.00
IT	5510	Utilities	3.1	MiFis (mobile beacon and digital wish) / T-Mobile hotspots / cell phone monthly service fee	\$70,011.00
IT	5883	Outside Consultant and Services	3.1	Computer repairs (outside contractor services)	\$7,000.00
IT	5887	Student Technology Services	3.1	Zoom Video Communications, Inc. Note: Student should code to 5887 Admin Staff should code to 5940	\$34,600.00
IT	5887	Student Technology Services	3.1	Jamf Software	\$20,800.00
IT	5887	Student Technology Services	3.1	DocuSign	\$19,000.00
IT	5887	Student Technology Services	3.1	MS Office licensing Note: Admin Staff should GL account code to 5940	\$18,950.00
IT	5887	Student Technology Services	3.1	Adobe licensing Student code to 5887 Staff code to 5940	\$8,865.00
IT	5887	Student Technology Services	3.1	Monitoring tool for student G-suite (managed methods & Gsuite standard)	\$20,620.00
IT	5887	Student Technology Services	3.1	Lightspeed web filtering	\$92,400.00
IT	5887	Student Technology Services	3.1	Incident IQ help desk/inventory system	\$28,300.00
IT	5887	Student Technology Services	3.1	Backup/disaster recovery	\$5,870.00

IT	5887	Student Technology Services	3.1	Board on Track	\$6,400.00
IT	5887	Student Technology Services	3.1	Various outside contractors	\$500,000.00
IT	5887	Student Technology Services	3.1	Zapier Software	\$4,028.00
IT	5887	Student Technology Services	3.1	Scribe	\$29,970.00
IT	5887	Student Technology Services	3.1	Wisestamp	\$9,072.00
IT	5887	Student Technology Services	3.1	LiveChat	\$1,300.00
IT	5887	Student Technology Services	3.1	Hapara	\$12,840.00
IT	5887	Student Technology Services	3.1	SEIS / SIS Integration (Vendor: San Joaquin County Office of Education & Invoice est. arrival - Dec. to Feb)	\$900.00
IT	5887	Student Technology Services	3.1	Instructure Services (CANVAS)	\$46,768.00
IT	5887	Student Technology Services	3.2	MagicSchool.Ai	\$29,500.00
IT	5887	Student Technology Services	3.2	SkillStruck	\$5,500.00
IT	5887	Student Technology Services	3.1	YellowFolder	\$23,000.00
IT	5887	Student Technology Services	3.2	OpenAi (ChatGPT Team Account)	\$19,500.00
IT	5887	Student Technology Services	3.1	Grade Guardian	\$9,200.00
IT	5887	Student Technology Services	3.2	Genially	\$300.00
IT	5887	Student Technology Services	3.2	Otter AI (for leadership team)	\$13,600.00

IT	5887	Student Technology Services	1.1	Gimkit	\$1,000.00
IT	5940	Operating Expenditures, Technology	3.1	Web Hosting / development	\$28,000.00
IT	5940	Operating Expenditures, Technology	3.2	Server costs (AWS)	\$51,400.00
IT	5940	Operating Expenditures, Technology	3.1	OPS software	\$66,900.00
IT	5940	Operating Expenditures, Technology	3.1	School Pathways	\$243,485.00
IT	5940	Operating Expenditures, Technology	3.1	Finalsite/school admin enrollment	\$55,000.00
IT	5940	Operating Expenditures, Technology	3.1	Clever	\$15,085.00
IT	5940	Operating Expenditures, Technology	3.1	Red Herring	\$440.00
IT	5940	Operating Expenditures, Technology	3.1	Splashtop	\$440.00
IT	5940	Operating Expenditures, Technology	3.1	Networks and network monitoring	\$10,800.00
IT	5940	Operating Expenditures, Technology	3.1	Amplified IT	\$18,600.00
IT	5940	Operating Expenditures, Technology	3.1	Fortinet Checkpoint email filtering	\$54,945.00
IT	5940	Operating Expenditures, Technology	3.1	Google Workspace for Education Standard	\$21,899.00
IT	5940	Operating Expenditures, Technology	3.1	iTopia	\$17,000.00
IT	5940	Operating Expenditures, Technology	3.2	XCITIUM	\$10,300.00
IT	5940	Operating Expenditures, Technology	3.2	Grammarly	\$4,900.00
IT	5940	Operating Expenditures, Technology	3.2	Chatbase	\$4,600.00

IT	5940	Operating Expenditures, Technology	3.2	AWS data lake development	\$121,800.00
IT	5940	Operating Expenditures, Technology	3.2	KnowB4	\$7,938.00
IT	5940	Operating Expenditures, Technology	3.1	Gemini	\$88,200.00
IT	5940	Operating Expenditures, Technology	3.1	Bitwarden	\$675.00
IT	5940	Operating Expenditures, Technology	3.1	Descript Pro	\$1,000.00
IT	5940	Operating Expenditures, Technology	3.1	ClickUp	\$34,650.00
IT	5940	Operating Expenditures, Technology	3.1	Mailgun	\$420.00
IT	5940	Operating Expenditures, Technology	3.1	ZoHo	\$5,100.00
IT	5940	Operating Expenditures, Technology		ID Card Software (ID Cards for Students)	\$300.00
IT	5940	Operating Expenditures, Technology	3.1	Parallels	\$2,700.00
IT	5863	Professional Development	3.1	AI Academy (Carleen app deveopment)	\$300,000.00
IT	5940	Operating Expenditures, Technology	3.1	Automation project to enhance the HR Staffing Plan and Finance modules	\$15,000.00
IT	5940	Operating Expenditures, Technology	3.1	GAMMA App	\$6,000.00
Community Outreach	4310	Materials & Supplies	2.1	Marketing Supplies	\$10,800.00
Community Outreach	4320	Office Supplies	2.1	Office Supplies (business cards, printed materials, etc.)	\$1,000.00
Community Outreach	5210	Travel & Mileage	2.1	Authorizer Meetings/Travel Expenses	\$3,500.00
Community Outreach	5800	Professional Services	2.1	Marketing Consultants (Design Pickle)	\$20,500.00
Community Outreach	5800	Professional Services	1.1	Podcast/Production Outside Services	\$32,900.00

Community Outreach	5800	Professional Services	2.1	Crisis Communication	\$5,100.00
Community Outreach	5840	Advertising	2.1	PPC pay-per-click enrollment marketing campaign	\$15,900.00
Community Outreach	5840	Advertising	2.1	Videos for marketing the school	\$35,900.00
Community Outreach	5887	Technology Services	3.1	Subscriptions - Mailchimp, Descript Capcut, & Buzzsprout	\$2,600.00
Fiscal Serv	4320	Office Supplies		Misc. office materials and supplies	\$400.00
Fiscal Serv	4320	Office Supplies		Printing costs for interims and year-end reports are to be given to authorizers.	\$1,500.00
Fiscal Serv	4320	Office Supplies	2.2	Interims and Year-End Huddle meetings and Recap roundtable	\$800.00
HR	5863	Professional Development	2.2	PD Reimbursements	\$150,000.00
SPED	5300	Subscriptions		Subscriptions	\$40,000.00



2026-2027 Salary Schedule Revisions

March 12, 2026

OVERVIEW

The following salary schedule revisions are proposed for the 2026/27 school year. These adjustments are based on compensation studies and industry analysis to ensure Sage Oak remains competitive in attracting and retaining top talent. The proposed changes align with best practices and enhance clarity, consistency, and equity across all roles.

PROPOSED REVISIONS

General Adjustments

1. Increase of 2.5% COLA across all salary schedules
2. Addition of steps U-AD for class size overage stipend. Salary Schedule steps U-AD were already approved during the December 15, 2025, board meeting.

Additional Regular for Personalized Learning Teacher (PLT), Personalized Learning Teacher Plus (PLT+), Education Advisor (EA), and Special Education (M/M SPED and ESNT) Teacher positions: Staff in eligible roles may receive additional pay for each student exceeding their 1.0 FTE 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	ESNT
STEP A	\$222	\$296	\$296	\$273	\$546
STEP B	\$229	\$304	\$304	\$281	\$561
STEP C	\$240	\$312	\$312	\$288	\$577
STEP D	\$247	\$321	\$321	\$296	\$592
STEP E	\$251	\$329	\$329	\$304	\$608
STEP F	\$255	\$338	\$338	\$312	\$624
STEP G	\$258	\$346	\$346	\$320	\$639
STEP H	\$261	\$355	\$355	\$327	\$655
STEP I	\$269	\$363	\$363	\$335	\$670
STEP J	\$271	\$367	\$367	\$338	\$677
STEP K	\$274	\$370	\$370	\$342	\$684
STEP L	\$277	\$374	\$374	\$345	\$690
STEP M	\$285	\$381	\$381	\$352	\$704
STEP N	\$288	\$385	\$385	\$356	\$711
STEP O	\$291	\$389	\$389	\$359	\$718
STEP P	\$296	\$397	\$397	\$366	\$733
STEP Q	\$299	\$401	\$401	\$370	\$740
STEP R	\$302	\$405	\$405	\$374	\$748
STEP S	\$308	\$413	\$413	\$381	\$762
STEP T	\$312	\$417	\$417	\$385	\$770
STEP U	\$312	\$417	\$417	\$385	\$770
STEP V	\$312	\$417	\$417	\$385	\$770
STEP W	\$331	\$443	\$443	\$409	\$817
STEP X	\$331	\$443	\$443	\$409	\$817
STEP Y	\$331	\$443	\$443	\$409	\$817
STEP Z	\$351	\$470	\$470	\$434	\$867
STEP AA	\$351	\$470	\$470	\$434	\$867
STEP AB	\$351	\$470	\$470	\$434	\$867
STEP AC	\$372	\$499	\$499	\$460	\$920
STEP AD	\$380	\$508	\$508	\$469	\$939

3. Adjusting class size overage stipend for Education Advisors to be based on 24 student base instead of 20 student base.

4. Adjusting class size overage stipend for Extensive Support Needs Teachers to be based on 13 student base instead of 15 student base.

CONCLUSION

These revisions reflect Sage Oak's commitment to transparent, competitive, and equitable compensation practices. By implementing these changes, we aim to enhance role clarity, align with industry standards, and recognize employee experience and service. All proposed changes on the salary schedule, as well as other staffing needs, including stipends, have been reflected in more detail on the 26/27 Staffing Plan sheet.

Sage Oak Charter Schools Assistant Superintendent Salary Schedule FISCAL YEAR 2026-2027									
BOARD APPROVAL: Pending Board Approval EFFECTIVE: July 1, 2026 Appendix A-4						Longevity Steps			
Range	STEP A	STEP B	STEP C	STEP D	STEP E	STEP K* 11 yrs. (\$2,000)	STEP L* 16 yrs. (\$4,000)	STEP M* 21 yrs. (\$6,000)	STEP N* 26 yrs. (\$8,000)
21	\$210,125	\$216,429	\$222,922	\$229,609	\$236,498	\$238,498	\$240,498	\$242,498	\$244,498

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 21 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 E: Employees must complete Step E 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	Cumulative 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 Certificated Educator Salary Schedule FISCAL YEAR 2026-2027			
BOARD APPROVED: Pending Board Approval EFFECTIVE: July 1, 2026 Appendix A-3			
Range 6	Annual Salary	Range 7	Annual Salary
STEP A	\$68,404	STEP A	\$78,053
STEP B	\$70,558	STEP B	\$80,275
STEP C	\$73,766	STEP C	\$82,498
STEP D	\$76,007	STEP D	\$84,719
STEP E	\$77,217	STEP E	\$86,942
STEP F	\$78,579	STEP F	\$89,164
STEP G	\$79,497	STEP G	\$91,387
STEP H	\$80,291	STEP H	\$93,608
STEP I	\$82,702	STEP I	\$95,832
STEP J	\$83,530	STEP J	\$96,789
STEP K	\$84,364	STEP K	\$97,756
STEP L	\$85,208	STEP L	\$98,735
STEP M	\$87,764	STEP M	\$100,709
STEP N	\$88,641	STEP N	\$101,715
STEP O	\$89,528	STEP O	\$102,732
STEP P	\$91,318	STEP P	\$104,787
STEP Q	\$92,231	STEP Q	\$105,836
STEP R	\$93,155	STEP R	\$106,894
STEP S	\$95,017	STEP S	\$109,032
STEP T	\$95,968	STEP T	\$110,122
STEP U	\$95,969	STEP U	\$110,122
STEP V	\$95,969	STEP V	\$110,122
STEP W	\$101,842	STEP W	\$116,862
STEP X	\$101,842	STEP X	\$116,862
STEP Y	\$101,842	STEP Y	\$116,862
STEP Z	\$108,075	STEP Z	\$124,015

STEP AA	\$108,075	STEP AA	\$124,015
STEP AB	\$108,072	STEP AB	\$124,015
STEP AC	\$114,686	STEP AC	\$131,606
STEP AD	\$116,979	STEP AD	\$134,238

- 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)

Additional Regular for Personalized Learning Teacher (PLT), Personalized Learning Teacher Plus (PLT+), Education Advisor (EA), and Special Education (M/M SPED and ESNT) Teacher positions: Staff in eligible roles may receive additional pay for each student exceeding their 1.0 FTE 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	ESNT
STEP A	\$222	\$296	\$296	\$273	\$546
STEP B	\$229	\$304	\$304	\$281	\$561
STEP C	\$240	\$312	\$312	\$288	\$577
STEP D	\$247	\$321	\$321	\$296	\$592
STEP E	\$251	\$329	\$329	\$304	\$608
STEP F	\$255	\$338	\$338	\$312	\$624
STEP G	\$258	\$346	\$346	\$320	\$639
STEP H	\$261	\$355	\$355	\$327	\$655
STEP I	\$269	\$363	\$363	\$335	\$670
STEP J	\$271	\$367	\$367	\$338	\$677
STEP K	\$274	\$370	\$370	\$342	\$684
STEP L	\$277	\$374	\$374	\$345	\$690
STEP M	\$285	\$381	\$381	\$352	\$704
STEP N	\$288	\$385	\$385	\$356	\$711
STEP O	\$291	\$389	\$389	\$359	\$718
STEP P	\$296	\$397	\$397	\$366	\$733
STEP Q	\$299	\$401	\$401	\$370	\$740
STEP R	\$302	\$405	\$405	\$374	\$748
STEP S	\$308	\$413	\$413	\$381	\$762
STEP T	\$312	\$417	\$417	\$385	\$770
STEP U	\$312	\$417	\$417	\$385	\$770
STEP V	\$312	\$417	\$417	\$385	\$770

STEP W	\$331	\$443	\$443	\$409	\$817
STEP X	\$331	\$443	\$443	\$409	\$817
STEP Y	\$331	\$443	\$443	\$409	\$817
STEP Z	\$351	\$470	\$470	\$434	\$867
STEP AA	\$351	\$470	\$470	\$434	\$867
STEP AB	\$351	\$470	\$470	\$434	\$867
STEP AC	\$372	\$499	\$499	\$460	\$920
STEP AD	\$380	\$508	\$508	\$469	\$939

Additional Regular for Virtual Learning Teacher (VLT) position: Staff in eligible roles may receive additional pay for each student exceeding their 1.0 FTE 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	\$274
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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 2026-2027														
BOARD APPROVED: Pending Board Approval Effective: July 1, 2026 Appendix A-2											Longevity Steps			
Range	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	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	\$72,019	\$75,094	\$78,170	\$81,245	\$84,320	\$87,394	\$90,470	\$93,546	\$96,352	\$97,398	\$99,398	\$101,398	\$103,398	\$105,398
8B	\$78,566	\$81,921	\$85,276	\$88,631	\$91,985	\$95,339	\$98,695	\$102,050	\$105,112	\$106,253	\$108,253	\$110,253	\$112,253	\$114,253
8C	\$82,696	\$86,519	\$90,342	\$94,165	\$97,989	\$101,812	\$105,634	\$109,458	\$113,326	\$115,142	\$117,142	\$119,142	\$121,142	\$123,142
9	\$86,826	\$91,117	\$95,408	\$99,699	\$103,992	\$108,284	\$112,574	\$116,865	\$121,539	\$124,031	\$126,031	\$128,031	\$130,031	\$132,031
10	\$91,167	\$95,674	\$100,178	\$104,683	\$109,192	\$113,698	\$118,202	\$122,709	\$127,617	\$130,232	\$132,232	\$134,232	\$136,232	\$138,232
11A	\$88,309	\$91,055	\$93,800	\$96,544	\$99,288	\$105,094	\$107,921	\$110,749	\$114,070	\$117,985	\$119,985	\$121,985	\$123,985	\$125,985
11B	\$92,957	\$95,847	\$98,737	\$101,625	\$104,514	\$112,775	\$115,807	\$118,841	\$122,407	\$126,605	\$128,605	\$130,605	\$132,605	\$134,605
12	\$102,050	\$104,965	\$107,881	\$110,797	\$113,711	\$116,629	\$119,544	\$122,460	\$124,909	\$129,669	\$131,669	\$133,669	\$135,669	\$137,669
13	\$101,445	\$104,667	\$107,887	\$111,108	\$114,330	\$117,548	\$120,771	\$123,989	\$127,710	\$131,812	\$133,812	\$135,812	\$137,812	\$139,812
14	\$111,802	\$114,295	\$117,933	\$121,573	\$125,211	\$128,850	\$132,490	\$136,127	\$140,212	\$144,672	\$146,672	\$148,672	\$150,672	\$152,672
15	\$129,742	\$133,635	\$137,644	\$141,773	\$146,027	\$150,407	\$154,920				\$156,920	\$158,920	\$160,920	\$162,920
16	\$132,832	\$136,817	\$140,921	\$145,149	\$149,503	\$153,989	\$158,609				\$160,609	\$162,609	\$164,609	\$166,609
17	\$137,116	\$142,326	\$147,735	\$153,349	\$159,176	\$165,225	\$171,998				\$173,998	\$175,998	\$177,998	\$179,998
18A	\$147,690	\$155,917	\$164,144	\$172,371	\$180,598						\$182,598	\$184,598	\$186,598	\$188,598
18B	\$158,263	\$165,696	\$172,706	\$179,974	\$187,315						\$189,315	\$191,315	\$193,315	\$195,315
19	\$177,458	\$182,263	\$187,069	\$196,680	\$201,486						\$203,486	\$205,486	\$207,486	\$209,486
20	\$196,652	\$202,748	\$209,034	\$215,514	\$221,980						\$223,980	\$225,980	\$227,980	\$229,980

- 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

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 8-20 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 Final Non-Longevity Step: Employees must complete one full year of service on the final non-longevity step, 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 8-20	Cumulative 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 Classified Hourly Salary Schedule														
FISCAL YEAR 2026-2027														
BOARD APPROVED: Pending Board Approval Effective July 1, 2026 Appendix A-1											Longevity Steps			
Range	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	STEP H	STEP I	STEP J	STEP K* 11 yrs. (2%)	STEP L* 16 yrs. (4%)	STEP M* 21 yrs. (6%)	STEP N* 26 yrs. (8%)
1	\$20.96	\$21.59	\$22.24	\$22.91	\$23.60	\$24.30	\$25.03	\$25.78	\$26.56	\$27.35	\$27.89	\$28.45	\$29.02	\$29.60
2	\$25.54	\$26.30	\$27.09	\$27.91	\$28.74	\$29.60	\$30.49	\$31.41	\$32.35	\$33.32	\$33.99	\$34.67	\$35.36	\$36.07
3	\$29.62	\$30.50	\$31.43	\$32.36	\$33.33	\$34.34	\$35.36	\$36.43	\$37.52	\$38.64	\$39.42	\$40.20	\$41.01	\$41.83
4	\$34.35	\$35.37	\$36.44	\$37.54	\$38.66	\$39.82	\$41.01	\$42.24	\$43.51	\$44.81	\$45.71	\$46.62	\$47.56	\$48.51
5	\$36.99	\$38.10	\$39.24	\$40.42	\$41.64	\$42.88	\$44.17	\$45.49	\$46.85	\$48.26	\$49.22	\$50.21	\$51.21	\$52.23

- 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

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 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	Cumulative 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 Positions FISCAL YEAR 2026-2027		
BOARD APPROVED: Pending Board Approval Effective July 1, 2026 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
Community Provider Services Specialist	3	12 Months
Enrollment Specialist	3	12 Months
High School Registrar 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
Special Programs 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
Senior Specialist, Student Services	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, Education Services	8B	12 Months
Senior Administrative Assistant, Outreach & Development	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
Sports Academy 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, Hiring & Recruitment	8B	12 Months
Manager II, Marketing	8B	12 Months
Manager II, Oakschool	8B	12 Months
Manager II, Office	8B	12 Months
Manager II, Registrar	8B	12 Months
Manager II, Software Systems	8B	12 Months
Manager II, Special Education Service	8B	12 Months
Manager III, Compensation and Benefits	8C	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 of IT, Data & Student Security	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, 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
Compliance Support Coordinator	16	215 Days / 12 Months
Student Learning and Innovation Coordinator	16	215 Days / 12 Months
Curriculum Coordinator	16	215 Days / 12 Months
Leadership Series	Range	Schedule
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 I, Business Services	18A	220 Days / 12 Months
Director I, Compensation and Benefits	18A	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 Learning and Innovation	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 Special Education	20	220 Days / 12 Months
Chief of External Affairs and Communication	20	220 Days / 12 Months
Chief Technology Officer	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 Sage Oak Charter Schools Federal Tax Form 990 Return (Draft) and California Tax Form 199 Return (Draft) - Year Ended June 30, 2025, as prepared by CliftonLarsonAllen (CLA)

Section: VIII. Business Services
Item: C. (Action) Approval of Sage Oak Charter Schools Federal Tax Form 990 Return (Draft) and California Tax Form 199 Return (Draft) - Year Ended June 30, 2025, as prepared by CliftonLarsonAllen (CLA)
Purpose: Vote
Submitted by:
Related Material: Sage Oak Charter Schools Federal Tax Form 990 Return & CA Tax Form 199 Return, Year Ended June 30, 2025_Draft.pdf



CliftonLarsonAllen LLP
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SAGE OAK CHARTER SCHOOL
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED JUNE 30, 2025



CliftonLarsonAllen LLP
CLAconnect.com

March 5, 2026

Sage Oak Charter School
1473 Ford Street 105
Redlands, CA 92373
Attention: Tim O'Brien

Dear Tim,

Enclosed is the organization's 2024 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2026 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

CALIFORNIA FORM 199 RETURN:

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer SAGE OAK CHARTER SCHOOL	EIN or SSN 47-4121914
Name and title of officer or person subject to tax TIM O'BRIEN CFO	

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>9,124,716.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 22410
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Tim O'Brien Date 3/5/2026

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

3074245902
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MEI-LI HUANG Date 03/05/26

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2024)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SAGE OAK CHARTER SCHOOL		D Employer identification number 47-4121914
	Doing business as		E Telephone number 888-435-4445
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 69,124,716.
	1473 FORD STREET	105	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code REDLANDS, CA 92373		H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: TIM O'BRIEN SAME AS C ABOVE			H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.SAGEOAK.EDUCATION			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 2015 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CHARTER SCHOOL OPERATES TUITION FREE WHERE TEACHERS AND PARENTS PARTNER TOGETHER.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	467
	6 Total number of volunteers (estimate if necessary)	6	0
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 57,802,597.	Current Year 68,193,132.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	349,440.	848,110.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	228,559.	83,474.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	58,380,596.	69,124,716.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	37,296,347.	46,490,822.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,464,074.	21,183,765.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	52,760,421.	67,674,587.	
19 Revenue less expenses. Subtract line 18 from line 12	5,620,175.	1,450,129.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 34,497,956.	End of Year 37,560,642.
	21 Total liabilities (Part X, line 26)	9,916,871.	11,529,428.
	22 Net assets or fund balances. Subtract line 21 from line 20	24,581,085.	26,031,214.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	<i>Tim O'Brien</i> Signature of officer	3/5/2026 Date			
	TIM O'BRIEN, CFO Type or print name and title				
Paid Preparer Use Only	Preparer's name MEI-LI HUANG	Preparer's signature MEI-LI HUANG	Date 03/05/26	Check if self-employed <input type="checkbox"/>	PTIN P02383735
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749	Phone no. (909) 985-7286		
	Firm's address 901 VIA PIEMONTE, SUITE 300 ONTARIO, CA 91764				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE SCHOOL, IN COLLABORATION WITH PARENTS, TEACHERS, STUDENTS, AND THE SCHOOL'S LEADERSHIP TEAM, CULTIVATES LIFE LONG LEARNERS BY RECOGNIZING STUDENTS' AND PARENTS' NEEDS FOR EDUCATIONAL OPTIONS. THE SCHOOL BALANCES FLEXIBILITY WITH ACCOUNTABILITY AND HIGH ACADEMIC EXCELLENCE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 60,450,243. including grants of \$ 0.) (Revenue \$ 0.) THE PROGRAM SUCCESSFULLY DELIVERS AN INDEPENDENT STUDY PERSONALIZED LEARNING MODEL, WITH ADA (AVERAGE DAILY ATTENDANCE) OF 4,856 ACROSS GRADES TK-12 ACROSS THREE CHARTER SCHOOLS. IT FOSTERS COLLABORATION BETWEEN PARENTS AND CERTIFICATED TEACHERS, ENABLING THE SELECTION OF A WIDE ARRAY OF EDUCATIONAL RESOURCES AND MATERIALS. THESE RESOURCES ARE CHOSEN FROM A LIST OF APPROVED CONTENT AND COMMUNITY PROVIDERS, TO PROVIDE A DIVERSE AND TAILORED EDUCATIONAL EXPERIENCE FOR EVERY STUDENT.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 60,450,243.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
TIM OBRIEN - (888) 435-4445
1473 FORD ST, SUITE 105, REDLANDS, CA 92373

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KRISTA WOODGRIFT SUPERINTD. OF SCHOOLS	40.00			X			251,282.	0.	54,955.	
(2) KELLY PRINS SENIOR DIR. OF SP ED	40.00				X		220,149.	0.	41,010.	
(3) ERIN BUNCH ASST SUPERINTD. OF ED SRVCS	40.00				X		203,332.	0.	54,186.	
(4) CANDICE COFFEY ASST SUPERINTD. OF HR	40.00			X			200,480.	0.	53,783.	
(5) LAWRENCE KING SENIOR DIR. OF OUTREACH AND DEV.	40.00				X		205,532.	0.	46,216.	
(6) TIM O'BRIEN ASST SUPERINTD. OF BIZ SRVCS	40.00				X		211,201.	0.	32,434.	
(7) LISA THOMPSON ASST SUPERINTD. OF OP. AND ACCT	40.00				X		203,280.	0.	37,788.	
(8) HABIB TAHMAS SENIOR DIR. OF FISCAL SRVCS	40.00					X	181,959.	0.	37,297.	
(9) DANIELLE RUIZ ASST DIR. OF SPECIAL ED	40.00					X	166,459.	0.	49,355.	
(10) TRACI KING DIR. OF SECONDARY ED/PRINCIPAL	40.00					X	164,500.	0.	49,073.	
(11) THERESA TEDESCO DIR. OF STUDENT SRVCS	40.00					X	151,183.	0.	48,041.	
(13) CHELSEY ANEMA DIR. OF PRSNLZD LRNING/PRINCIPAL	40.00					X	150,612.	0.	47,121.	
(14) WILLIAM HALL PRESIDENT	5.00	X		X			14,300.	0.	0.	
(15) MICHAEL HUMPHREY VICE PRESIDENT	2.00	X		X			8,450.	0.	0.	
(16) STEVE FRAIRE CLERK	5.00	X					14,300.	0.	0.	
(17) SUSAN HOULE DIRECTOR	2.00	X					8,450.	0.	0.	
(18) PETE MATZ DIRECTOR	2.00	X					8,450.	0.	0.	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	68,174,443.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	18,689.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,482.			
	h	Total. Add lines 1a-1f		68,193,132.			
Program Service Revenue	2 a	_____	Business Code				
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		848,110.		848,110.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
	b	Less: cost or other basis and sales expenses	7b				
c	Gain or (loss)	7c					
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	REFUND	Business Code	900099	44,944.	44,944.	
	b	ACCOUNTING ADJUSTMENT		900099	24,367.	24,367.	
	c	_____					
	d	All other revenue		900099	14,163.	14,163.	
	e	Total. Add lines 11a-11d			83,474.		
12	Total revenue. See instructions			69,124,716.	0.	0.	
						931,584.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,902,500.	1,131,036.	771,464.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	33,808,428.	31,838,233.	1,970,195.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,054,439.	4,927,552.	126,887.	
9 Other employee benefits	4,786,175.	4,488,153.	298,022.	
10 Payroll taxes	939,280.	784,457.	154,823.	
11 Fees for services (nonemployees):				
a Management	1,497,267.		1,497,267.	
b Legal	319,042.	14,750.	304,292.	
c Accounting	55,511.		55,511.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	6,887,007.	6,748,899.	138,108.	
12 Advertising and promotion	94,672.	51,748.	42,924.	
13 Office expenses	289,831.	190,124.	99,707.	
14 Information technology	1,475,355.	1,231,572.	243,783.	
15 Royalties				
16 Occupancy	581,121.	207,116.	374,005.	
17 Travel	325,961.	68,005.	257,956.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	147,667.		147,667.	
23 Insurance	183,963.		183,963.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a INSTRUCTIONAL MATERIALS	8,553,929.	8,368,203.	185,726.	
b PROF DEVELOPEMENT	288,932.	149,768.	139,164.	
c SERVICE FEES	214,872.	111,379.	103,493.	
d DUES & MEMBERSHIPS	147,071.	76,234.	70,837.	
e All other expenses	121,564.	63,014.	58,550.	
25 Total functional expenses. Add lines 1 through 24e	67,674,587.	60,450,243.	7,224,344.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	12,271,762.	1	5,805,202.
	2 Savings and temporary cash investments	14,604,666.	2	19,972,512.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,401,428.	4	7,684,617.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	504,297.	9	548,814.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 695,310.		
	b Less: accumulated depreciation	10b 352,826.	155,614.	10c 342,484.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	560,189.	15	3,207,013.
16 Total assets. Add lines 1 through 15 (must equal line 33)	34,497,956.	16	37,560,642.	
Liabilities	17 Accounts payable and accrued expenses	3,253,809.	17	3,273,757.
	18 Grants payable		18	
	19 Deferred revenue	6,102,258.	19	5,061,371.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	560,804.	25	3,194,300.
	26 Total liabilities. Add lines 17 through 25	9,916,871.	26	11,529,428.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	24,581,085.	27	26,031,214.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	24,581,085.	32	26,031,214.
	33 Total liabilities and net assets/fund balances	34,497,956.	33	37,560,642.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	69,124,716.
2	Total expenses (must equal Part IX, column (A), line 25)	2	67,674,587.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,450,129.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	24,581,085.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	26,031,214.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
1		
2a		X
b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2024)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization **SAGE OAK CHARTER SCHOOL** Employer identification number **47-4121914**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1 \$ _____ (ii) Assets included in Form 990, Part X \$ _____	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 \$ _____ b Assets included in Form 990, Part X \$ _____	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) (Rev. 12-2024)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		360,774.	348,803.	11,971.
c Leasehold improvements				
d Equipment		207,635.	4,023.	203,612.
e Other		126,901.		126,901.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				342,484.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET	3,167,013.
(2) SECURITY DEPOSIT	40,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	3,207,013.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	3,194,300.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	3,194,300.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	69,124,716.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	69,124,716.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	69,124,716.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	67,674,587.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	67,674,587.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	67,674,587.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:
 THE SCHOOL IS 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 AND EXEMPT SCHOOL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

Part XIII Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE E
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

SAGE OAK CHARTER SCHOOL

Employer identification number

47-4121914

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
THE SCHOOL PUBLICIZES ITS POLICY IN ITS REGISTRATION MATERIALS AND DOCUMENTS USED TO SOLICIT STUDENTS.		
4 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
THE SCHOOL DID NOT AWARD ANY SCHOLARSHIPS OR OTHER FINANCIAL ASSISTANCE IN FY25.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" on either line 6a or line 6b, explain in Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain in Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) (Rev. 12-2024)

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:
THE SCHOOL IS A PUBLIC CHARTER SCHOOL PRINCIPALLY FUNDED BY CALIFORNIA AND FEDERAL MONIES RECEIVED THROUGH THE CALIFORNIA DEPARTMENT OF EDUCATION.

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
 Department of the Treasury
 Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: **SAGE OAK CHARTER SCHOOL**
 Employer identification number: **47-4121914**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Schedule J (Form 990) (Rev. 12-2024) **SAGE OAK CHARTER SCHOOL**

47-4121914

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KRISTA WOODGRIFT SUPERINTD. OF SCHOOLS	(i)	251,282.	0.	0.	46,957.	7,998.	306,237.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KELLY PRINS SENIOR DIR. OF SP ED	(i)	220,149.	0.	0.	41,010.	0.	261,159.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ERIN BUNCH ASST SUPERINTD. OF ED SRVCS	(i)	203,332.	0.	0.	38,191.	15,995.	257,518.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CANDICE COFFEY ASST SUPERINTD. OF HR	(i)	200,480.	0.	0.	37,788.	15,995.	254,263.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LAWRENCE KING SENIOR DIR. OF OUTREACH AND DEV.	(i)	205,532.	0.	0.	38,218.	7,998.	251,748.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) TIM O'BRIEN ASST SUPERINTD. OF BIZ SRVCS	(i)	211,201.	0.	0.	21,029.	11,405.	243,635.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LISA THOMPSON ASST SUPERINTD. OF OP. AND ACCT	(i)	203,280.	0.	0.	37,788.	0.	241,068.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) HABIB TAHMAS SENIOR DIR. OF FISCAL SRVCS	(i)	181,959.	0.	0.	18,697.	18,600.	219,256.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) DANIELLE RUIZ ASST DIR. OF SPECIAL ED	(i)	166,459.	0.	0.	30,755.	18,600.	215,814.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) TRACI KING DIR. OF SECONDARY ED/PRINCIPAL	(i)	164,500.	0.	0.	30,473.	18,600.	213,573.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) THERESA TEDESCO DIR. OF STUDENT SRVCS	(i)	151,183.	0.	0.	29,441.	18,600.	199,224.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) CHELSEY ANEMA DIR. OF PRSNLZD LRNING/PRINCIPAL	(i)	150,612.	0.	0.	28,521.	18,600.	197,733.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization SAGE OAK CHARTER SCHOOL	Employer identification number 47-4121914
--	---

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
FOR FAMILIES SEEKING A NON-TRADITIONAL, PERSONALIZED EDUCATIONAL
EXPERIENCE. THE SCHOOL UNDERSTANDS THE NEED FOR PARTNERSHIP IN ORDER
FOR STUDENTS TO ATTAIN THEIR PERSONAL ACADEMIC GOALS.

FORM 990, PART VI, SECTION A, LINE 8B:
THERE ARE NO COMMITTEES THAT CAN ACT ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING
FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE
RETURN IS AVAILABLE, IT IS REVIEWED BY MANAGEMENT WITH ANY CHANGES OR
REVISIONS INCORPORATED INTO THE FILING. THE REVISED RETURN IS THEN
SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL PRIOR TO
SUBMITTING TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:
MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL
CONFLICTS OF INTEREST. ANY QUESTION OF A CONFLICT IS ADDRESSED WITH THE
INTERESTED PERSON, WHO IS REQUIRED TO DISCLOSE THE EXISTENCE OF ANY
FINANCIAL INTEREST AND BE AFFORDED THE OPPORTUNITY TO DISCLOSE ALL MATERIAL
FACTS TO THE BOARD AND CEO/SUPERINTENDENT. IF A CONFLICT OF INTEREST IS
IDENTIFIED, THE APPROPRIATE ACTION IS TAKEN, INCLUDING LIMITATIONS TO THE
INDIVIDUAL'S INFLUENCE ON RELATED BUSINESS MATTERS.

FORM 990, PART VI, SECTION B, LINE 15:
THE CEO/SUPERINTENDENT'S PAY IS DETERMINED BASED ON DATA OBTAINED THROUGH
COMPARISON STUDIES OF SIMILAR SIZED ORGANIZATIONS AND OTHER CHARTER
SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE CEO'S COMPENSATION AS A DIRECT
ACTION. THE OFFICERS' AND KEY EMPLOYEES' PAY IS DETERMINED BASED ON DATA
OBTAINED THROUGH COMPARISON STUDIES OF SIMILAR SIZED ORGANIZATIONS AND
OTHER CHARTER SCHOOLS. THE BOARD MUST VOTE TO APPROVE THE CEOS COMPENSATION
AS A DIRECT ACTION. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:
SPED CONSULTANTS AND VENDORS SUBAGREEMENTS FOR SERVICE:

PROGRAM SERVICE EXPENSES	352,949.
MANAGEMENT AND GENERAL EXPENSES	7,223.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	360,172.

PROFESSIONAL SERVICES - NON-INSTRUCTIONAL:

PROGRAM SERVICE EXPENSES	93,202.
MANAGEMENT AND GENERAL EXPENSES	1,907.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	95,109.

STUDENT SERVICES FEE:

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) (Rev. 12-2024)

Schedule O (Form 990) 2024

Page 2

Name of the organization	SAGE OAK CHARTER SCHOOL	Employer identification number	47-4121914
PROGRAM SERVICE EXPENSES			8,352.
MANAGEMENT AND GENERAL EXPENSES			171.
FUNDRAISING EXPENSES			0.
TOTAL EXPENSES			8,523.

INSTRUCTIONAL FUNDS - SERVICES:			
PROGRAM SERVICE EXPENSES			6,199,218.
MANAGEMENT AND GENERAL EXPENSES			126,859.
FUNDRAISING EXPENSES			0.
TOTAL EXPENSES			6,326,077.

OTHER CONSULTANT AND SERVICES:			
PROGRAM SERVICE EXPENSES			95,178.
MANAGEMENT AND GENERAL EXPENSES			1,948.
FUNDRAISING EXPENSES			0.
TOTAL EXPENSES			97,126.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A			6,887,007.

FORM 990, PART XII, LINE 2C:
 THE PROCESS FOR OVERSIGHT AND SELECTION OF AN INDEPENDENT ACCOUNTANT
 HAS NOT CHANGED FROM THE PRIOR YEAR.

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	FIXED ASSETS	07/01/23		.000	HY	16	568,409.				568,409.	205,159.		147,667.	352,826.
2	CONSTRUCTION IN PROGRESS	07/01/24	L				126,901.				126,901.			0.	
	* TOTAL 990 PAGE 10 DEPR						695,310.				695,310.	205,159.		147,667.	352,826.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						568,409.			0.	568,409.	205,159.			352,826.
	ACQUISITIONS						126,901.			0.	126,901.	0.			0.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						695,310.			0.	695,310.	205,159.			352,826.
	ENDING ACCUM DEPR											352,826.			
	ENDING BOOK VALUE											342,484.			

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT
- CURRENT YEAR FEDERAL - SAGE OAK CHARTER SCHOOL

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	FIXED ASSETS	070123		.000	16	568,409.			568,409.	205,159.		147,667.
2	CONSTRUCTION IN PROGRESS	070124	L			126,901.			126,901.			0.
	* TOTAL 990 PAGE 10 DEPR					695,310.		0.	695,310.	205,159.		147,667.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					568,409.		0.	568,409.	205,159.		
	ACQUISITIONS					126,901.		0.	126,901.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					695,310.		0.	695,310.	205,159.		

TAXABLE YEAR
2024

California Exempt Organization Annual Information Return

428941 01-14-25
FORM

199

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) **07/01/2024**, and ending (mm/dd/yyyy) **06/30/2025**

Corporation/Organization name
SAGE OAK CHARTER SCHOOL

California corporation number
3787924

Additional information. See instructions.

FEIN
47-4121914

Street address (suite or room)
1473 FORD STREET, 105

PMB no.

City
REDLANDS

State
CA

ZIP code
92373

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return Yes No
- B** Amended return Yes No
- C** IRC Section 4947(a)(1) trust Yes No
- D** Final information return?
 - Dissolved Surrendered (Withdrawn) Merged/Reorganized
 - Enter date: (mm/dd/yyyy) _____
- E** Check accounting method: (1) Cash (2) Accrual (3) Other
- F** Federal return filed? (1) 990T (2) 990PF (3) Sch H (990) (4) Other 990 series
- G** Is this a group filing? See instructions Yes No
- H** Is this organization in a group exemption Yes No
If "Yes," what is the parent's name? _____

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. Yes No
- K** Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter the gross receipts from nonmember sources \$ _____
- L** Is the organization a limited liability company? Yes No
- M** Did the organization file Form 100 or Form 109 to report taxable income? Yes No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
- O** Is federal Form 1023/1024 pending? Yes No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	931,584	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	68,193,132	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	69,124,716	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	69,124,716	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	67,674,587	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	1,450,129	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer: *Tim O'Brien* Title: **CFO** Date: **3/5/2026**
Telephone: **888-435-4445**

Paid Preparer's Use Only
Preparer's signature: **MEI-LI HUANG** Date: **03/05/26**
Check if self-employed: PTIN: **P02383735**

Firm's name (or yours, if self-employed) and address: **CLIFTONLARSONALLEN LLP**
901 VIA PIEMONTE, SUITE 300
ONTARIO, CA 91764
Telephone: **(909) 985-7286**

May the FTB discuss this return with the preparer shown above? See instructions Yes No

SAGE OAK CHARTER SCHOOL

47-4121914

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

428951 01-14-25

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00	
	2	Interest	•	2	848,110	00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See instructions)	•	6		00	
	7	Other income. Attach schedule	•	7	83,474	00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	931,584	00	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00	
	10	Disbursements to or for members.	•	10		00	
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	1,902,500	00	
	12	Other salaries and wages	•	12	33,808,428	00	
	Expenses and Disbursements	13	Interest	•	13		00
		14	Taxes	•	14	939,280	00
		15	Rents	•	15	581,121	00
		16	Depreciation and depletion (See instructions)	•	16	147,667	00
		17	Other expenses and disbursements. Attach schedule	•	17	30,295,591	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	67,674,587	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		26,876,428		25,777,714
2 Net accounts receivable		6,401,428		7,684,617
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets	360,774		695,310	
b Less accumulated depreciation	205,160	155,614	352,826	342,484
11 Land				
12 Other assets. Attach schedule STMT 4		1,064,486		3,755,827
13 Total assets		34,497,956		37,560,642
Liabilities and net worth				
14 Accounts payable		3,253,809		3,273,757
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule STMT 5		6,663,062		8,255,671
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		24,581,085		26,031,214
22 Total liabilities and net worth		34,497,956		37,560,642

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	1,450,129	7 Income recorded on books this year not included in this return. Attach schedule	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6		1,450,129
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total. Add line 1 through line 5		1,450,129			

SAGE OAK CHARTER SCHOOL

47-4121914

CA 199	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
REFUND		44,944.
ACCOUNTING ADJUSTMENT		24,367.
ALL OTHER REVENUE		14,163.
TOTAL TO FORM 199, PART II, LINE 7		83,474.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 2
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
KRISTA WOODGRIFT 1473 FORD STREET, 105 REDLANDS, CA 92373	SUPERINTD. OF SCHOOLS 40.00	308,843.
KELLY PRINS 1473 FORD STREET, 105 REDLANDS, CA 92373	SENIOR DIR. OF SP ED 40.00	253,448.
ERIN BUNCH 1473 FORD STREET, 105 REDLANDS, CA 92373	ASST SUPERINTD. OF ED SRVC 40.00	270,212.
CANDICE COFFEY 1473 FORD STREET, 105 REDLANDS, CA 92373	ASST SUPERINTD. OF HR 40.00	270,289.
LAWRENCE KING 1473 FORD STREET, 105 REDLANDS, CA 92373	SENIOR DIR. OF OUTREACH AN 40.00	253,325.
TIM O'BRIEN 1473 FORD STREET, 105 REDLANDS, CA 92373	ASST SUPERINTD. OF BIZ SRV 40.00	247,727.
LISA THOMPSON 1473 FORD STREET, 105 REDLANDS, CA 92373	ASST SUPERINTD. OF OP. AND 40.00	252,706.
WILLIAM HALL 1473 FORD STREET, 105 REDLANDS, CA 92373	PRESIDENT 5.00	12,250.

SAGE OAK CHARTER SCHOOL

47-4121914

MICHAEL HUMPHREY 1473 FORD STREET, 105 REDLANDS, CA 92373	VICE PRESIDENT 2.00	7,150.
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STEVE FRAIRE 1473 FORD STREET, 105 REDLANDS, CA 92373	CLERK 5.00	12,250.
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SUSAN HOULE 1473 FORD STREET, 105 REDLANDS, CA 92373	DIRECTOR 2.00	7,150.
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PETE MATZ 1473 FORD STREET, 105 REDLANDS, CA 92373	DIRECTOR 2.00	7,150.
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TOTAL TO FORM 199, PART II, LINE 11		<u>1,902,500.</u>
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CA 199	OTHER EXPENSES	STATEMENT 3
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DESCRIPTION	AMOUNT
INSTRUCTIONAL MATERIALS	8,553,929.
PROF DEVELOPEMENT	288,932.
SERVICE FEES	214,872.
DUES & MEMBERSHIPS	147,071.
PENSION PLAN CONTRIBUTIONS	5,054,439.
OTHER EMPLOYEE BENEFITS	4,786,175.
MANAGEMENT FEES	1,497,267.
LEGAL FEES	319,042.
ACCOUNTING FEES	55,511.
OTHER PROFESSIONAL FEES	6,887,007.
ADVERTISING AND PROMOTION	94,672.
OFFICE EXPENSES	289,831.
INFORMATION TECHNOLOGY	1,475,355.
TRAVEL	325,961.
INSURANCE	183,963.
ALL OTHER EXPENSES	121,564.
TOTAL TO FORM 199, PART II, LINE 17	<u>30,295,591.</u>

SAGE OAK CHARTER SCHOOL

47-4121914

CA 199	OTHER ASSETS	STATEMENT 4
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
PREPAID EXPENSES AND DEFERRED CHARGES	504,297.	548,814.
RIGHT OF USE ASSET	560,189.	3,167,013.
SECURITY DEPOSIT	0.	40,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	<u>1,064,486.</u>	<u>3,755,827.</u>

CA 199	OTHER LIABILITIES	STATEMENT 5
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
OPERATING LEASE LIABILITY	560,804.	3,194,300.
DEFERRED REVENUE	6,102,258.	5,061,371.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	<u>6,663,062.</u>	<u>8,255,671.</u>

CA 199	FUND BALANCES	STATEMENT 6
<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	24,581,085.	26,031,214.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	<u>24,581,085.</u>	<u>26,031,214.</u>

TAXABLE YEAR
2024

Corporation Depreciation and Amortization

CALIFORNIA FORM
3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 47-4121914

Corporation name

California corporation number

SAGE OAK CHARTER SCHOOL

3787924

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	\$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		
(b) Cost (business use only)		
(c) Elected cost		
6		
7 Listed property (elected IRC Section 179 cost)	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2025. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
14 1 FIXED ASSETS								
	07/01/23	568,409	205,159		.000	147,667		
2 CONSTRUCTION IN PROGRESS								
	07/01/24	126,901		L		0		
TOTALS		695,310	205,159					
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)							15	147,667

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	<input checked="" type="radio"/>	16	147,667
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	<input checked="" type="radio"/>	17	147,667
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)	<input checked="" type="radio"/>	18	0

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)						20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12	<input checked="" type="radio"/>					22

022
Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2024** **California e-file Return Authorization for Exempt Organizations** FORM **8453-EO**

Exempt Organization name **SAGE OAK CHARTER SCHOOL** Identifying number **47-4121914**

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	<u>69,124,716</u>
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	<u>69,124,716</u>
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	

Part II Settle Your Account Electronically for Taxable Year 2024

5 Direct deposit of refund (Form 109 only.)
6 Electronic funds withdrawal **6a** Amount **6b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

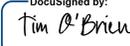
Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____
10 Account number _____ 11 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here  3/5/2026 **CFO**
Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO ERO's signature **MEI-LI HUANG** Date _____ Check if also paid preparer Check if self-employed ERO's PTIN **P02383735**
Must Sign Firm's name (or yours if self-employed) and address **CLIFTONLARSONALLEN LLP** Firm's FEIN **41-0746749**
901 VIA PIEMONTE, SUITE 300 ZIP code **91764**
ONTARIO, CA

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Paid preparer's signature _____ Date _____ Check if self-employed Paid preparer's PTIN _____
Must Sign Firm's name (or yours if self-employed) and address _____ Firm's FEIN _____
ZIP code _____

Coversheet

(Action) Approval of Audit Engagement Services, Tax Entity Filing,
& Accounting Standard Assessment for the Fiscal Year 2025-26
between CliftonLarsonAllen LLP and Sage Oak Charter Schools

Section: VIII. Business Services

Item: D. (Action) Approval of Audit Engagement Services, Tax Entity Filing, &
Accounting Standard Assessment for the Fiscal Year 2025-26 between CliftonLarsonAllen LLP and
Sage Oak Charter Schools

Purpose: Vote

Submitted by:

Related Material:

CLA Audit Engagement Services Statement of Work, Fiscal Year 2025-26.pdf

CLA Tax Exempt Returns and Filings Statement of Work, Fiscal Year 2025-26.pdf

CLA Accounting Standard Assessment Statement of Work, Fiscal Year 2025-26.pdf



January 27, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 12, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Sage Oak Charter Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

Lili Huang is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the sixth consecutive year Lili Huang will be the engagement principal.

Scope of audit services

We will audit the financial statements of Sage Oak Charter Schools, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2026.

The statement of financial position, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of schedule of federal awards.
- Preparation of adjusting journal entries, as needed.

- Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements 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 about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering

the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the 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. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the 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 State Audit Guide.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued concurrent with the financial statement audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance 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.
- Obtain an understanding of the entity and its environment, including the system 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may

not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance and State Audit Guide requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state and federal statutes, regulations,

and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Audit Guide.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program

compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance and State Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or

could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not

performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on approximately April 1, 2026.

We expect to issue our reports within the regulatory time frame, unless unforeseen problems are encountered.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental

agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$56,200.00 (fee includes the preparation of the data collection form and is based on one single audit major program, additional major programs required to be audited will be \$9,500 per program). We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on

March 2026
June 2026
November 2026

Amount to be billed

One-third of our professional fees
One-third of our professional fees
One-third of our professional fees

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Sage Oak Charter Schools.

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CLA
CLA

Lili Huang

Lili Huang, Principal

SIGNED 2/4/2026, 9:30:50 AM PST

Client
Sage Oak Charter Schools

SIGN:

Krista Woodgrift, CEO and Superintendent

DATE:

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Date: January 29, 2026

Statement of Work - Tax Exempt Returns and Filings

This agreement constitutes a statement of work (“SOW”) under the master service agreement (“MSA”) dated September 12, 2022, or any superseding MSA, made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Sage Oak Charter Schools (“you,” “your,” or “the organization”). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2026.

Our responsibility to you

We will prepare the entity's federal and state returns and filings as defined herein in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

Your responsibilities

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions.

CLA requires that you provide information 60 days prior to the filing deadline. If you provide information after that date, we may be unable to complete the return(s) by the original filing deadline and may need to file an extension. If an extension is filed and information is not provided by 60 days prior to the extended filing deadline, we may be unable to complete your return(s) by the extended due date. Failure to timely file your return(s) or to file for an extension can result in penalties which can be substantial.

The United States Supreme Court ruled in *South Dakota versus Wayfair* that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an entity is subject to tax. Please note that if the entity had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the entity exceeds any applicable economic nexus thresholds, the entity, its owners, or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the entity's responsibility, not CLA's, to

determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership, related-party transactions, and the required information could trigger a penalty of up to \$25,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including these tax services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the returns and filings that we prepare on your behalf before they are signed and submitted to tax authorities. We will advise you with regard to tax positions taken in the preparation of the returns and filings, but the responsibility for the returns and filings remains with you.

Section 174 capitalization requirement

For tax years beginning after December 31, 2021, research and experimental (“R&E”) expenditures under Internal Revenue Code Section 174 were required to be capitalized and amortized. The legislation referred to as the “One Big Beautiful Bill Act” (the “Act”), signed on July 4, 2025, modified these rules.

The Act reinstated the ability to fully expense domestic R&E expenditures for tax years beginning after December 31, 2024. Unamortized domestic R&E expenditures from 2022 through 2024 can be deducted in 2025. Alternatively, they can be deducted ratably in 2025 and 2026. Additionally, small business taxpayers may elect to deduct such unamortized expenditures for tax years 2022 through 2024 on amended income tax returns if filed by July 4, 2026. Note that amending prior year tax returns may reduce previously claimed research and development tax credits and result in other impacts to prior year tax liabilities.

The Act did not change the treatment of foreign R&E expenditures. Therefore, such expenditures must continue to be identified, capitalized, and amortized over 15 years.

We are available to model and analyze the impacts of each option available to you under the Act. Such services, if requested, will be covered under a separate SOW.

Beneficial ownership information reporting

Under the Corporate Transparency Act (CTA), foreign entities (non-US entities) doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. In addition, certain states may have beneficial ownership disclosure requirements for foreign and domestic entities. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

Tax examinations

All returns and filings are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you. Services in connection with tax examinations are not included in our fee for preparation of your returns and filings. Our fee for such services will be billed to you, along with any direct costs.

Record retention

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on your returns and filings. These items may be necessary in the event a taxing authority examines or challenges your returns or filings. These records should be kept for at least seven years. Your copy of the returns and filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the returns and filings, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your returns and filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for your records.

Tax consulting services

This statement of work also covers tax consulting services that may arise for which you seek our consultation and advice, both written and oral, that are not the subject of a separate statement of work. These additional services are not included in our fees for the preparation of the federal and state returns and filings. Our fee for such services will be billed to you, along with any direct costs.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written

advice provided by us is for your information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

Tax Compliance Services or Form Description	Fee Detail
--	-------------------

IRS Form 990 – Return of Organization Exempt from Income Tax	\$4,750
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Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

Our professional fee reflects that, if needed, CLA will provide you with first and second drafts of each return or filing. Additional drafts requested by you may result in additional professional fees.

Additional charges may apply if you request a paper copy of your return(s), your circumstances are complex, changes to the tax law occur, or unexpected circumstances require additional time. We may apply a 20% surcharge (based on prior year invoice) if you do not provide accurate and complete tax information at least 60 days prior to the extended federal filing deadline, and an additional 5% surcharge for each and every two-week period thereafter until accurate and complete tax information is provided.

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Termination of agreement

Either party (you or CLA) may terminate this SOW at any time by giving written notice to the other party. In that event, the provisions of this SOW and the MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Lili Huang
Principal
lili.huang@claconnect.com

Accepted on behalf of:

CLA
CLA



Lili Huang, Principal

SIGNED 2/4/2026, 9:32:38 AM PST

Client
Sage Oak Charter Schools

SIGN:

Krista Woodgrift, CEO and Superintendent

DATE:

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CliftonLarsonAllen LLP
<https://www.claconnect.com>

January 27, 2026

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 12, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Sage Oak Charter Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

Nonattest services

We will provide the following nonattest services:

CLA Accounting Standard Assessment

- Provide preparation checklist(s) to assist with your adoption of Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 842, *Leases* and explain how it applies to the entity.
- Assist, at your direction, in interviewing your key team members.
- Assist with proposal of journal entries and drafting the related ASC 842 financial statement disclosures for your review and approval.
- Provide to you sufficient information for you to oversee the services, evaluate the adequacy and results of the services; accept responsibility for the results of the services and ensure your data and records are complete.

Additional assistance

Upon your request, CLA shall make its resources available to provide additional assistance with implementing the lease standard. This could include assisting you with your communications to the users of your financial statements or others, as identified by you, regarding how the standard will impact the entity and your financial statements. If requested, we can assist you with developing and delivering training on the standards for selected members of the entity.

Client information requirements

The entity agrees it is solely responsible for the accuracy, completeness, and reliability of all of the entity's data and information that it provides CLA for our engagement. The entity agrees it will provide any requested information on or before the date we commence performance of the services.

You agree that you are solely responsible for the accuracy, completeness, and reliability of all of your data and information that you provide CLA for our engagement and that CLA has no such responsibilities. We will provide you a data checklist of information required to complete the reports. You agree to have the vast majority of the requested information (data checklist) available as determined in the mutually agreed-upon timeline.

CLA's responsibilities related to the nonattest services and the related limitations

CLA will not assume management responsibilities, perform management functions, or make management decisions on behalf of the entity. However, we will provide advice and recommendations to assist management in performing its responsibilities.

This engagement is limited to the nonattest services outlined above. CLA, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as assuming management responsibilities, making management decisions, or performing management functions, including approving journal entries. CLA will advise the entity with regard to positions taken in the performance of the nonattest services, but management must make all decisions with regard to those matters.

Our engagement cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We have no responsibility to ensure the entity's lease accounting practices, systems, or reports comply with applicable laws or regulations, all of which remain your sole responsibility.

Because the services listed above do not constitute an examination, audit, or review, we will not express an opinion or conclusion or issue a written report on your application of the requirements of ASC 842 as it relates to contracts. You agree that our services are not intended to be used by a third party in reaching a decision on the application of the requirements of ASC 842 to a specific transaction.

Management responsibilities

For all nonattest services we may provide to you, including these consulting services, you agree to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. You have designated Krista Woodgrift, CEO and Superintendent, to fulfill this role. You will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you. Management is responsible for the design, implementation, and maintenance of effective internal control over financial reporting and over compliance, including evaluating and monitoring ongoing activities, (1) relevant to the preparation and fair presentation of financial statements that are free from material misstatement, (2) to prevent and detect fraud, and (3) to ensure that the entity complies with applicable laws and regulations. Management is responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Management also agrees to assume all management responsibilities related to determining, reviewing, and approving lease information and schedules and related journal entries.

Engagement administration and other matters

A list of information we expect to need for our engagement and the dates required will be provided in a separate communication.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

Fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

In addition to our professional fees, we will bill for the following lease service fees in the initial period:

- Initial input and computation of the lease schedule: \$1,100.00 per lease
- Additions to the lease schedule thereafter: \$600.00 per lease

In future periods when we are asked to update the lease information, we will charge professional and service fees based on the time involved in removing/adding leases and producing schedules and reports. The annual fee for maintaining leases in our system will be evaluated and billed annually and will be based upon the number of leases on that date or upon other modifications (additions or deletions).

Record retention

Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the entity's records.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

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CLA
CLA



Lili Huang, Principal

SIGNED 2/18/2026, 1:50:53 PM PST

Client
Sage Oak Charter Schools

SIGN: _____

Krista Woodgrift, CEO and Superintendent

DATE: _____

Acceptance and acknowledgement

On behalf of Sage Oak Charter Schools, I acknowledge that the terms of this agreement accurately state our understanding with CLA, and Sage Oak Charter Schools agrees to be bound by them.

Response

This letter correctly sets forth the understanding of Sage Oak Charter Schools.

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Coversheet

Sage Oak Highlights

Section: IX. Correspondence/Proposals/Reports
Item: A. Sage Oak Highlights
Purpose:
Submitted by:
Related Material: Sage Oak Highlights- February 2026.pdf



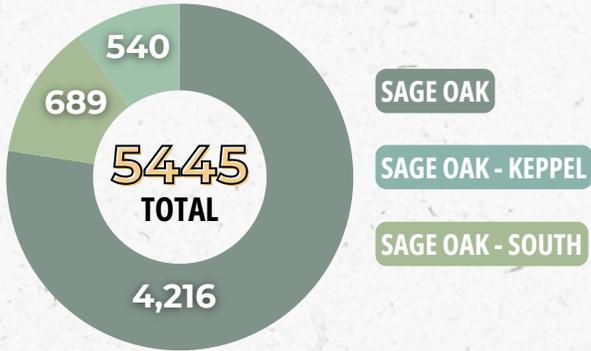
FEBRUARY HIGHLIGHTS

Excellence through Personalized Learning

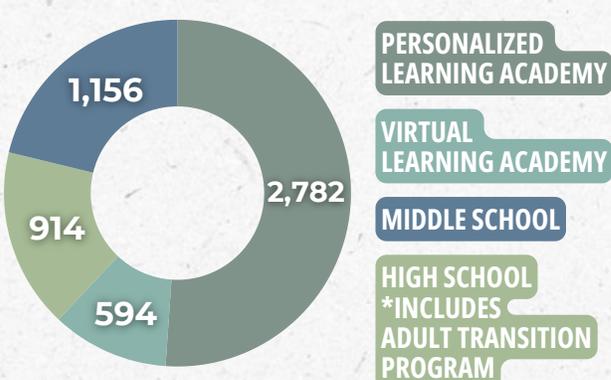


CURRENT ENROLLMENT

BY SCHOOL



BY PROGRAM



A LOOK INSIDE THIS ISSUE...

GOAL #1 FEATURED HIGHLIGHT



STUDENT SPOTLIGHT

David, 8th, Virtual Learning Academy (VLA), thrives academically while earning the Wayne Makin Award and recognition by his coaches for his growth and leadership skills.

GOAL #2 FEATURED HIGHLIGHT



Larry King, Anysia Lopez, and Courtney Gibson presented "Mission-Driven Marketing: Storytelling and Engaging with Education Partners" at the CCSA Conference.

GOAL #3 FEATURED HIGHLIGHT

Sage Oak hosted four AI Listening Tour sessions to gather parent and student input on AI in education.

Sage Oak opened enrollment for the 2026–27 school year on February 12th and received 951 applications in the first week, **approximately 31% more than this time last year.** The increase reflects continued growth and strong family interest in Sage Oak's programs.

GOAL #1: STUDENT SUCCESS



PAGE

Program for Advanced and Gifted Education

On February 6th, PAGE students participated in a Mine Immersion and Wacky Science Experience at the Irvine Ranch Outdoor Education Center. Inside a working mine, they panned for gold, tested metals, and examined modern mining safety and sustainability. The experience integrated California Gold Rush history with science while building critical thinking skills.

On February 5th, two PAGE student teams competed in the Future Problem Solving Global Issues Competition, tackling a complex scenario about video games. As first-time competitors, they rose to the challenge, pushed themselves beyond their comfort zones, and performed exceptionally well. One team even qualified for the State Bowl!



Building Resumes and Exploring Jobs

A new Oakschool course is helping students develop career-building skills aligned with Career Technical Education (CTE) and work-based learning pathways. Students are creating professional resumes that highlight their strengths and experiences, exploring strategies for applying to jobs and internships, and practicing networking and interview techniques.

Sage Stage Explores Space Technology

On February 6th, students explored careers in space technology by tuning in to a Sage Stage session with NASA scientist Paolo Focardi. They learned how a passion for science can lead to working on real space missions, and about career pathways within Engineering & Architecture.



GOAL #1: STUDENT SUCCESS



HIGH SCHOOL

CAREER TECHNICAL EDUCATION



Clippers Sports Medicine Day at the Intuit Dome

Sport Medicine CTE students and teachers traveled to the Intuit Dome for the Annual High School Sports Medicine Seminar. Nationally recognized athletic trainers Cindy Kramer and Kristen Dizon led hands-on injury assessment and treatment labs on the arena floor, guiding students through scenarios used in professional athletics. They explored career pathways in sports medicine, participated in hands-on training in athletic injury prevention and treatment, and even stepped onto the Clippers' court for shooting drills. The day ended with team bonding over dinner and a Clippers game!

Experiencing Collegiate Esports

Computer Science CTE students visited the Long Beach City College (LBCC) Esports Lab for an immersive experience in collegiate esports. They explored professional-level technology for shoutcasting, live streaming, and production. As a special highlight, students scrimmaged and trained alongside LBCC team coaches, learning about competitive play and career pathways in the Esports industry.

GOAL #1: STUDENT SUCCESS



Future Focus Career Field Trips

Dodger Stadium & SoFi Stadium Tours

Students visited Dodger Stadium and SoFi Stadium to explore careers in the sports and entertainment industry. At Dodger Stadium, they toured the Vin Scully press box and learned about Jackie Robinson's legacy. At SoFi Stadium, students participated in a career panel with industry professionals and toured the facility, learning about stadium operations, engineering, and entertainment management.



Trader Joe's & In-N-Out Tours

Sage Oak students visited Trader Joe's and In-N-Out for a behind-the-scenes look at operations and food industry careers. They observed inventory management, customer service, and brand standards.

Sacramento



Civic & College Exploration Trip

On February 25th, 28 middle and high school students traveled to Sacramento for an immersive day of civic and college exploration. Students toured the State Capitol, met with Education Committee member Senator Ochoa Bogh, and learned about California's legislative process. They also visited Cal State University Sacramento, Old Town Sacramento, the Vietnam Veterans Memorial, and the Museum of Science and Curiosity.



GOAL #2: ENGAGEMENT



Community Outreach Team Shares Mission-Driven Marketing at CCSA

Over 50 Sage Oak leaders and teachers attended the California Charter Schools Association Conference to stay current on charter law, education policy, instructional trends, teacher support, board governance, and long-term sustainability. Larry King, Senior Director of Outreach and Development; Courtney Gibson, Senior Administrator of Public Information and Media; and Anysia Lopez, Senior Digital Media and Communications Specialist, presented a session titled “Mission-Driven Marketing: Storytelling and Engaging with Education Partners.”

Collaborating for Stronger Tier 1 Math Practices

The February Personalized Learning Academy Professional Learning Community (PLC) meeting was centered on analyzing student math quick-check data to strengthen Tier 1 instructional practices. Teams reviewed grade level and school-wide trends to identify learning gaps, assessment decisions, and support the math Power Standards initiative.



Leading, Learning, and Leveling Up

Lana Beshara and Mary Hizon-Barry attended the Digital Learning Collaborative Annual Conference in Sacramento to share strategies in leadership, instruction, and innovation. The experience strengthened connections and provided new tools to enhance student achievement.

Tools for Efficiency, Compliance, and Support

Emily Horta and LeAnn Snee attended the ACSA Classified Educational Leaders Institute. The conference included AI and legal updates, organizational best practices, and practical tools and strategies to enhance efficiency, compliance, and support for leadership.



GOAL #2: ENGAGEMENT



10K A Day Wellness Challenge Recap

The 10K A Day Staff Challenge was a great success with **235 staff members participating**. The challenge encouraged daily physical activity and social connection through the Walking Wall, where staff shared photos and encouragement. Weekly raffles and prizes sponsored by Cigna kept momentum high, with many participants successfully reaching 10,000 steps every day for all 28 days.

"I loved it. I was motivated to be walking alongside my colleagues, which kept me accountable. I plan to continue to walk 10K a day, so I would love it if we continued. Great for morale."

GRAND PRIZE WINNERS: EARNED 120 POINTS OR MORE



Brooke Genter



Taylore Coulombe



Krista Kamansky

Lights, Camera, Recruitment!

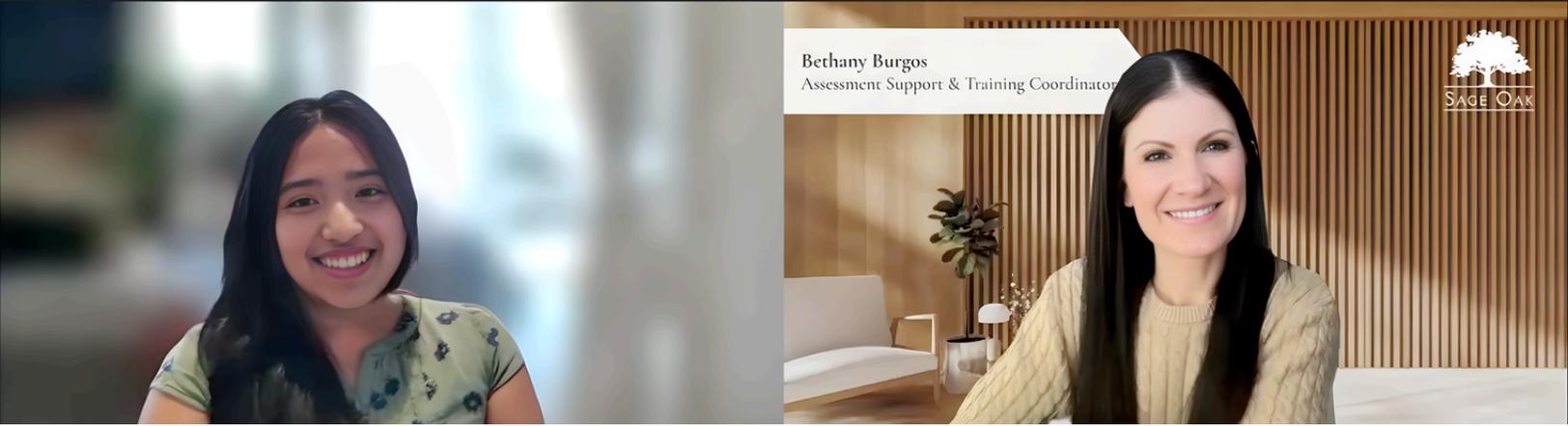


On February 2nd, Sage Oak officially launched the 2026–27 teacher recruitment season. The Human Resources hiring team introduced the campaign with a video announcement and expanded outreach through movie theater advertisements and a digital billboard along the I-10 in Yucaipa.

Building Better Habits, Boosting Confidence

The counseling team shared a recorded webinar with parents focused on executive functioning skills, including organization, focus, and time management. The session explained how these skills develop and can be strengthened with practice, offering strategies to support learning at home, build confidence, and encourage student independence. The webinar was featured in the weekly counseling newsletter, available to all families.

GOAL #3: SMART LEARNING SYSTEMS



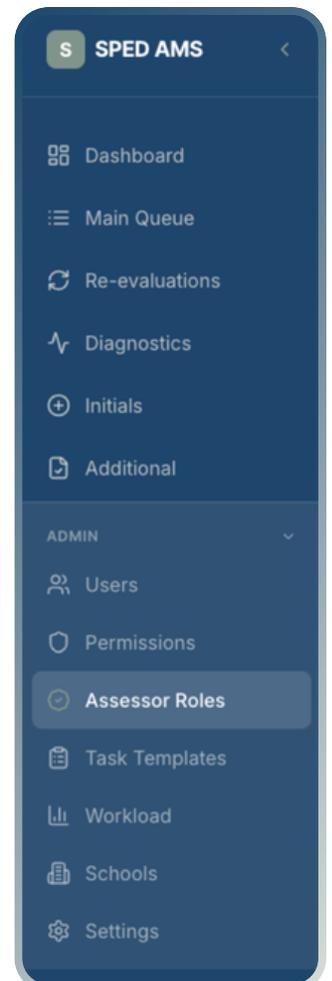
AI Listening Tour

Sage Oak hosted four Artificial Intelligence (AI) Listening Tour sessions, two for students and two for parents of middle and high school families, to gather input on the use of Artificial Intelligence in education. Participants shared experiences, questions, and concerns in open discussions. Feedback from these sessions will guide future policies to ensure AI supports learning while aligning with Sage Oak’s values.

Special Education

Enhanced Accountability and Task Automation

The Special Education Assessment Management System (AMS) continues to improve, with several new updates now available. We added a clearer assessor roles structure to better define responsibilities and ensure accountability. A new task template feature now automatically creates required tasks when a student is assigned to a service provider, helping teams stay organized and meet deadlines.



Manage Assessor Roles
Add and manage assessor roles for user and assessment assignments.

Search roles by name, label, or abbreviation...

16 roles

Name	Abbreviation	Label	ASSESSMENT ROLE	Status	Users	Assignments
AA	AA	Academic Assessor	○	Active	11	0
AAC	AAC	Aug. & Alt. Communication	○	Active	2	1
ACADEMIC	Academic	Academic	○	Active	0	6
ADMIN	Admin	Admin	○	Active	7	0
APE	APE	Adapred Physical Ed	○	Active	3	1
AT	AT	Assistive Technology	○	Active	0	0
BEHAVIOR_SPEC	Behavior	Behavior Specialist	○	Active	1	0
DHH	DHH	Deaf and Hard of Hearing	○	Active	1	0