

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**CHARTER COUNCIL**  
**SPECIAL MEETING**

Join Zoom Meeting

<https://us06web.zoom.us/j/83882810720?pwd=Wkh0M1hlejNCOU9Lb0Jsalc5OStHZz09>

**Meeting ID:** 838 8281 0720

**Passcode:** t39y2H

**Tuesday, February 28th, 2023 - 6:00 PM**

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

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

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

**Update:** On September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361 (AB 361) into law which allows public agencies to continue to conduct meetings remotely during the COVID-19 pandemic and other proclaimed emergencies. This means there will be no specific physical meeting place; the meeting will be held remotely. Public participation continues to be welcomed and encouraged to those who join via Zoom and raise their hand. The chat bar will not be available to the public during the Zoom meetings to support the sanctity of the meeting.

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

**The Blue Oak Charter Council reserves the right to take action on any item on the agenda.**

**AGENDA**

---

**OPEN SESSION - 6:00 PM**

**1. OPENING**

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

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

- 1.4. Agenda Modifications
- 1.5. Audience to Address the Council

*This is an opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item.*

*Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

**2. CONSENT AGENDA**

- 2.1. Approve Minutes from January 17th, 2023
- 2.2. Charter Impact Monthly Report
  - 2.2.1. Attendance and Enrollment
  - 2.2.2. Cash Flow
  - 2.2.3. Balance Sheet Detail
  - 2.2.4. Warrants/Aged Payable
  - 2.2.5. Actual to Budget Summary
- 2.3. Point of Sale Transactions/Check Register
- 2.4. Credit Card Statement
- 2.5. Teleconferencing During State of Emergency  
**State of Emergency (§ 8625)**
- 2.6. Accept Offers of Employment
- 2.7. Approve Donations

Jim Weber, Charter Impact

**3. FACULTY**

- 3.1. Grade Level Report
- 3.2. Test Scores Update

Sarah Lee & Nick Meier  
Chairun Combs

**4. GOVERNANCE**

- 4.1. Finance Committee Report
- 4.2. Parent Council Report
- 4.3. Equity & Inclusion Task Force Report
- 4.4. COVID-19 Response
- 4.5. School Site Update
  - 4.5.1. Letter of Intent to Renew Lease
- 4.6. Policy Review
  - 4.6.1. Travel Expense Policy (1st Reading)
- 4.7. Contracts
  - 4.7.1. E-Therapy
- 4.8. Updated Classified Pay Scale
- 4.9. 2023-2024 School Calendar
- 4.10. 2nd Interim Report
- 4.11. Audit Report
- 4.12. After School Education and Safety Program Grant Application
- 4.13. Establish Annual Performance Review Committee for Executive Director

Trisha Atehortua  
Kristen Woods  
Susan Domenighini  
Susan Domenighini

**5. ADMINISTRATION**

- 5.1. Executive Director's Report

Susan Domenighini

**6. NEXT MEETING - Tuesday, March 21st, 2023 at 6:00PM**

**7. ADJOURNMENT**

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**CHARTER COUNCIL**  
**REGULAR MEETING**

Join Zoom Meeting

<https://us06web.zoom.us/j/83882810720?pwd=Wkh0M1hlejNCOU9Lb0Jsalc5OStHZz09>

**Meeting ID:** 838 8281 0720

**Passcode:** t39y2H

**Tuesday, January 17th, 2023 - 6:00 PM**

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

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

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

**Update:** On September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361 (AB 361) into law which allows public agencies to continue to conduct meetings remotely during the COVID-19 pandemic and other proclaimed emergencies. This means there will be no specific physical meeting place; the meeting will be held remotely. Public participation continues to be welcomed and encouraged to those who join via Zoom and raise their hand. The chat bar will not be available to the public during the Zoom meetings to support the sanctity of the meeting.

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

**The Blue Oak Charter Council reserves the right to take action on any item on the agenda.**

**AGENDA**

---

**OPEN SESSION - 6:00 PM**

**1. OPENING**

**1.1. Call Meeting to Order**

- Chelsea Parker called the meeting to order at 6:07PM.

**1.2. Roll Call of Council Members and Establish Quorum**

- Present: Chelsea Parker, Trisha Atehortua, Kristen Woods, Vicki Wonacott, and Laurel Hill-Ward
- Absent: Leanna Glander

**1.3. Invocation - School Verse Read**

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

- Chelsea Parker read the school invocation.

**1.4. Agenda Modifications**

- Chelsea requested that the Charter Impact Monthly Report, item 2.2, be pulled from the consent agenda so we can go over in more detail. Item 2.2 was pulled and added right after the faculty reports.
- Susan requested to remove the final draft of the school calendar. Faculty needs more time to review it before it is brought to the board. It will be on the BOCC agenda next month. Item 4.9 will be removed.

### 1.5. Audience to Address the Council

*This is an opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item.*

*Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

- No audience members were present to address the council.

## 2. CONSENT AGENDA

### 2.1. Approve Minutes from December 14th, 2022

### 2.2. ~~Charter Impact Monthly Report~~ Jim Weber, Charter Impact

#### 2.2.1. ~~Attendance and Enrollment~~

#### 2.2.2. ~~Cash Flow~~

#### 2.2.3. ~~Balance Sheet Detail~~

#### 2.2.4. ~~Warrants/Aged Payable~~

#### 2.2.5. ~~Actual to Budget Summary~~

### 2.3. Point of Sale Transactions/Check Register

### 2.4. Teleconferencing During State of Emergency State of Emergency (§ 8625)

### 2.5. Accept Offers of Employment

### 2.6. Accept Overnight Field Trip Request

- Kristen Woods made a motion to approve the consent agenda. Laurel Hill-Ward seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

- Vote passes.

## 3. FACULTY

### 3.1. Grade Level Report

Sarah Lee & Nick Meier

- Nick Meier gave the faculty report via Powerpoint slide presentation. These slides can be found on the school website for reference under Parent Resources.

### 3.2. Test Scores Update

**Chairun Combs**

- This item was tabled until next month's meeting.

## 4. GOVERNANCE

### 4.1. Charter Impact Monthly Report

**Jim Weber, Charter Impact**

#### 4.1.1. Attendance and Enrollment

#### 4.1.2. Cash Flow

#### 4.1.3. Balance Sheet Detail

#### 4.1.4. Warrants/Aged Payable

#### 4.1.5. Actual to Budget Summary

- Jim Weber, from Charter Impact, gave the December monthly report. P1 and P2 ADA was presented. The good news for the school at the moment is that we have a lot of federal funding this year; the challenge is our ADA fluctuation. It is projected that the school's expenses will end above \$4 million which is on the higher end. We do have surplus to cover those expenses, however, looking at our budgets multi-year forecast things will have to change. The Hold Harmless is mainly what is driving our surplus in funds this year and those are only temporary funds. Cash has really stabilized in the new year for Blue Oak. Between the state funds arriving on time and our efforts at the end of the last semester to support our cash flow, we are looking a lot better. Our metrics are showing a slight decrease in enrollment but a major decrease in attendance rates which impacts our schools funding. There are not a lot of changes in one-time funding from the last report but it is always important to review so we have an idea of what our multi-year forecast looks like for future planning, etc. Jim does see that attendance is struggling everywhere this year with seasonal challenges but Blue Oak does tend to see more attendance challenges than other schools. Susan mentioned that it seems to be a cultural issue within our school that we are working on changing. Finally, our June projection for cash flow will be around 15% which is the goal for end of year finances.
- Trisha Atehortua made a motion to accept the Charter Impact Monthly Report. Vicki Wonacott seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

- Vote passes.

#### **4.2. Finance Committee Report**

**Vicki Wonacott**

- Last meeting was Vicki's first meeting as the BOFC Chair. The BOFC talked about the ASSES grant; Susan informed us that it could be for \$40-60K for after school programs. The financial report was not ready until now so it is good the BOCC went over it together. The SARC report was mentioned as well. We got a lease extension; we are hoping to exit it in July 2024. The final update is that the audit was postponed until January 31st.

#### **4.3. Parent Council Report**

**Kristen Woods**

- Kristen Woods did not attend the PC but Susan was able to summarize; it was a short meeting. The Walk Into Winter event did very well. The PC balance is a little over \$21K and there is about \$16K unencumbered; the remaining funds are for grants or projects that haven't been spent yet. The Valentine's fundraiser was left open for classrooms; that decision left the PC time to focus on some of the business/leadership roles of PC and give classrooms an opportunity. Cal Java came to the PC meeting to discuss fundraiser opportunities. We can make our own blend or use one of theirs to sell to raise funds for the school. Susan's hope is to use the coffee funds towards funding field trips for the different classes. This concept won't replace classroom fundraising altogether but it could help make field trips be more of a community resource; the PC is considering this idea. The PC would like the May Faire to take place May 6th; they are waiting on a faculty survey response to confirm that date. They have already set up a planning committee for that event. Establishing rhythms for planning ahead of time is great. The PC still needs representatives for Kindergarten, 1st grade, and 3rd grade as well as a Co-Chair officer for the PC overall.

#### **4.4. Equity & Inclusion Task Force Report**

**Susan Domenighini**

- Susan has started to add this report at the end of the Executive Directors report so it can be found all in one place. The main thing the Task Force is working on is the schools definition for diversity so we can start having discussions with faculty, staff, and parents about what diversity means at Blue Oak. Additionally, this week was the Alliance Conference. The main focus at the conference was inclusivity. All of our staff had the opportunity to attend.

#### **4.5. COVID-19 Response**

- There is not much to report for this item. There had been a couple of cases in December but nothing so far this month.

#### **4.6. After School Education and Safety (ASSES) Grant**

- Susan needs to ask for permission to apply for this grant. This grant has been around for a long time and is specifically for supporting middle school students to have after school activities. For years the school, the board, and the strategic plan has said we want more opportunities for the students in the afternoon. Currently, Riley Murray is also looking at creating a plan for this. We have to be over 50% low income for this grant, which we are, and it would garner around \$10 per student per day which would accrue between \$40-60K each year depending on how they count our students. Once you're funded for this grant they don't take it away so it will be a consistent way to fund our services.
- Kristen Woods made a motion to approve Susans application for the ASSES Grant. Trisha Atehortua seconded the motion.
- No further discussion.

➤ Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

➤ Vote passes.

#### 4.7. School Accountability Report Card (SARC)

- SARC is due to be posted by February 1st each year; this report is standard practice. Susan is asking for approval of this report. It is as complete as we can make it at the moment. CDE has notified us that they will release the rest of the information soon. When that happens, this document will be updated again but it will not need another vote when that happens.
- Trisha Atehortua made a motion to accept the SARC. Vicki Wonacott seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

➤ Vote passes.

#### 4.8. Lease Extension

- Blue Oak will be requesting a lease extension. It looks like we will be able to secure a 3% rent increase for this extension. This may feel like a lot but COLA is expected to be 8% next year and, typically, COLA is the standard for rent increases so this will be a good deal. This lease is for 2025 but we are hoping we can opt out in 2024 with no repercussions. More information on this item to come next month.
- Trisha Atehortua made a motion to approve the lease extension. Kristen Woods seconded the motion.
- No further discussion.

➤ Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

➤ Vote passes.

#### **4.9. Review of December Town Hall Discussion**

➤ This discussion was mentioned in last month's Executive Director report but Susan wanted to talk more formally about it today. The town hall meeting was held on the 8th of December. Joc Clark moderated the meeting and forwarded his notes to us. Susan shared that the community's thoughts that were shared at the end of the town hall meeting was helpful for how best to move forward. Susan shared which items she has completed so far. Susans next step is to send out a survey to the community as a whole to see where everyone stands on moving forward with this particular site. She will keep an item on the board agenda so we can continue to discuss it so everyone can be informed of future action/decisions. We have had parents scouting additional sites for our school and recommending potential areas. There are two other sites we have looked at from those recommendations in the last two months. One property won't be ready for another 6 years which won't be an option for us and the other property we are still learning more information about now. For those who want to look for us, the best thing to do would be to keep an eye out for properties that aren't on the market yet. Many board members mentioned that they felt the town hall meeting went well overall.

#### **4.10. ~~2023-2024 School Calendar~~**

### **5. ADMINISTRATION**

#### **5.1. Executive Director's Report**

**Susan Domenighini**

➤ Susan shared her Executive Directors report. This report can be found on the school website for reference under Councils & Committees.

### **6. NEXT MEETING - Tuesday, February 21st, 2023 at 6:00PM**

### **7. ADJOURNMENT**

➤ Chelsea Parker adjourned the meeting at 7:11PM.

Minutes Taken By: Alexandra Archer

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

# Blue Oak Charter School

Monthly Financial Presentation – January 2023

# January Highlights

## Highlights

- P-1 ADA **238.48**, forecast P-2 **234.6**, cuts revenue (\$260K+) from budget.
- Expenses forecast above **\$4.1 million**, above budget (**\$328K**), partially covered by grant funds.
- Enrollment 300+ recommended for \$4 million budget.
- Forecast surplus **\$190K (-\$241K + \$431)**, dependent on allocation of one-time grants.
- Cash ended month **\$428K**, forecast stabilized by current factoring.

## Compliance and Reporting

- Arts, Music & Instructional Materials Block Grant plan required before utilizing funding.
- Second interim report (January) will be presented for approval.

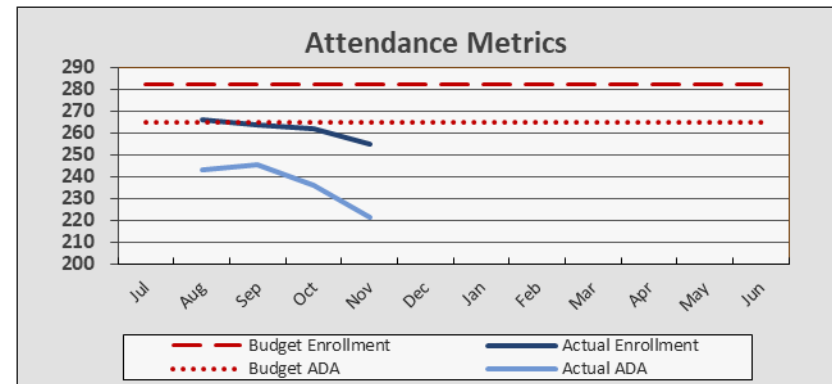
# Attendance Data and Metrics



## Enrollment and Per Pupil Data

<i>Enrollment &amp; Per Pupil Data</i>			
	<u><i>Actual</i></u>	<u><i>Forecast</i></u>	<u><i>Budget</i></u>
Average Enrollment	262	255	282
ADA	238	235	265
Attendance Rate	91.1%	92.0%	94.0%
Unduplicated %	57.4%	57.4%	57.5%
Revenue per ADA		\$18,312	\$14,954
Expenses per ADA		\$17,503	\$14,251

## Attendance Metrics



P-1 ADA **238.48**, enrollment declined to 255.  
Attendance declined between 87%-90% during Oct-Nov.  
P-2 ADA forecast (234.6) and rolling UPP 57.42%.  
LCFF is calculated at \$10,909 per ADA.

# Revenue

## January Updates

- **\$431K ADA hold harmless recovers 2021/22 loss.**
- **Forecast includes additional \$568K one-time funding. Possible to defer between 2023/24 – 2027/28.**

	2021/22	2022/23	2023/24	2024/25	2025/26
Educator Effectiveness Block Grant	\$ -	\$ 25,446	\$ 25,446	\$ 25,446	\$ -
ELO-G	\$ 22,292	\$ 82,965	\$ -	\$ -	\$ -
ADA Hold Harmless	\$ 74,095	\$ 431,359	\$ -	\$ -	\$ -
Arts, Music and Instructional Materials	\$ -	\$ 40,113	\$ 40,113	\$ 40,113	\$ 40,113
Learning Recovery	\$ -	\$ 55,683	\$ 55,683	\$ 55,683	\$ 55,683
ELO-G Fed	\$ 83,536				
ESSER II	\$ 251,025	\$ -	\$ -	\$ -	\$ -
ESSER III	73,689	364,125	126,475	-	-
<b>One-Time Funding plan</b>	<b>\$ 504,636</b>	<b>\$ 999,691</b>	<b>\$ 247,717</b>	<b>\$ 121,242</b>	<b>\$ 95,796</b>

## Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,376,430	\$ 1,262,878	\$ 113,552
Federal Revenue	358,218	226,184	132,034
Other State Revenue	148,530	276,600	(128,070)
Other Local Revenue	26,286	29,167	(2,881)
<b>Total Revenue</b>	<b>\$ 1,909,464</b>	<b>\$ 1,794,829</b>	<b>\$ 114,635</b>

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,559,309	\$ 2,819,929	\$ (260,620)
Federal Revenue	479,431	486,368	(6,937)
Other State Revenue	1,188,421	607,675	580,747
Other Local Revenue	68,732	50,000	18,732
<b>Total Revenue</b>	<b>\$ 4,295,893</b>	<b>\$ 3,963,972</b>	<b>\$ 331,921</b>



# Expenses

- **January Updates**
  - Expenses forecast above \$4.1 million, exceeding budget.
  - Staffing increased rates, partially offset by reduced consultants (Subagreement).
  - Increased equipment funded by grant (Supplies).
  - Increased legal expenses (Professional).

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,054,048	\$ 922,820	\$ (131,228)	\$ 1,604,698	\$ 1,336,173	\$ (268,526)
Classified Salaries	302,680	287,810	(14,870)	534,588	488,851	(45,738)
Benefits	384,367	353,067	(31,300)	636,945	556,068	(80,876)
Books and Supplies	99,624	73,100	(26,524)	124,992	104,600	(20,392)
Subagreement Services	55,443	135,780	80,337	120,020	247,264	127,244
Operations	112,772	82,603	(30,170)	157,028	142,158	(14,870)
Facilities	371,035	373,333	2,299	635,482	640,000	4,518
Professional Services	168,026	138,282	(29,744)	269,259	241,625	(27,634)
Depreciation	1,619	-	(1,619)	1,619	-	(1,619)
Interest	21,492	21,000	(492)	21,492	21,000	(492)
<b>Total Expenses</b>	<b>\$ 2,571,104</b>	<b>\$ 2,387,795</b>	<b>\$ (183,310)</b>	<b>\$ 4,106,122</b>	<b>\$ 3,777,738</b>	<b>\$ (328,384)</b>

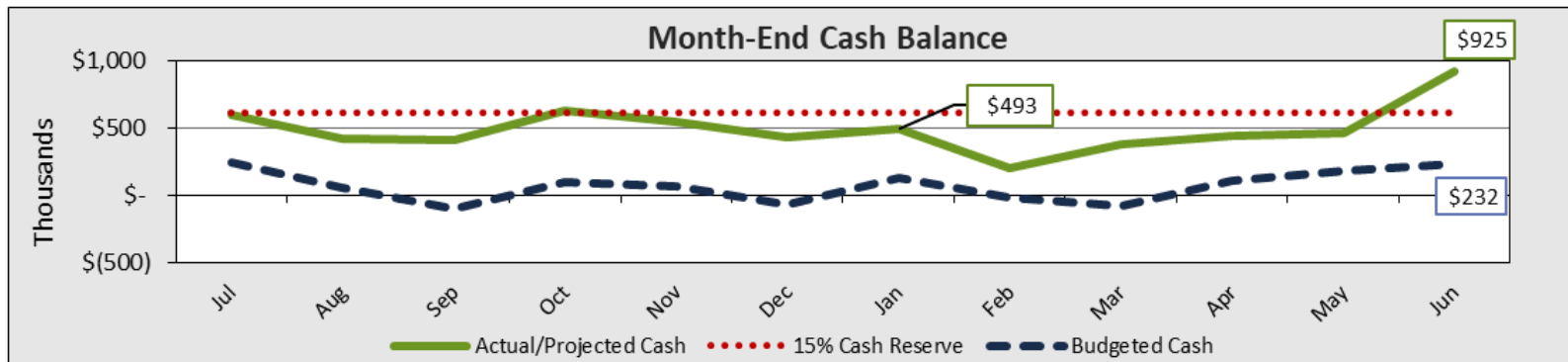
# Surplus / (Deficit) & Fund Balance

- Forecast gain **\$190K** includes **\$431K** ADA hold harmless for 2021/22, **net (\$241K) loss**.
- Budget did not include 2021/22 hold harmless revenue.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (661,640)	\$ (592,966)	\$ (68,675)	\$ 189,771	\$ 186,234	\$ 3,538
Beginning Fund Balance	<u>623,177</u>	<u>623,177</u>		<u>623,177</u>	<u>623,177</u>	
<b>Ending Fund Balance</b>	<u><b>\$ (38,463)</b></u>	<u><b>\$ 30,211</b></u>		<u><b>\$ 812,948</b></u>	<u><b>\$ 809,411</b></u>	
<i>As a % of Annual Expenses</i>	-0.9%	0.8%		19.8%	21.4%	

# Cash Balance

- Current cash **\$493K**.
- Receivables factoring **+\$114K**, repaid Feb.
- Cash stabilized with receipt of 2021/22 hold harmless funding by June 2023.
- June 30<sup>th</sup> cash balance uncertainty - \$500K AR and grants could boost balance to \$900K+.



# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	<b>School Accountability Report Card</b> - All public schools in California are required to prepare an annual SARC (2021/22). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	BOCS	Yes	No	<a href="https://www.cde.ca.gov/ta/ac/sa/questions.asp">https://www.cde.ca.gov/ta/ac/sa/questions.asp</a>
FINANCE	Feb-10	<b>ASES - New applicants for 2023/24</b> - These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe, constructive alternatives for students in kindergarten through ninth grade. Funding is designed to: (1) maintain existing before and after school program funding; and (2) provide eligibility to all elementary and middle schools that submit quality applications throughout California. The application is for new grantees as well as existing grant recipients who wish to increase funding.	BOCS with Charter Impact support	No	Yes	<a href="https://www.cde.ca.gov/fg/fo/r27/ases23rfa.asp">https://www.cde.ca.gov/fg/fo/r27/ases23rfa.asp</a>
FINANCE	Feb-15	<b>Board of Equalization Property Tax Exemption</b> - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact with BOCS support	No	Yes	<a href="https://www.boe.ca.gov/proptaxes/lessor_exemption.htm">https://www.boe.ca.gov/proptaxes/lessor_exemption.htm</a>
FINANCE	Feb-20	<b>Certification of the First Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/aa/pa/">https://www.cde.ca.gov/aa/pa/</a>
DATA	Feb-24	<b>CALPADS - Fall 2 deadline</b> - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	BOCS	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rotcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rotcalendar.asp</a>
FINANCE	Feb-28	<b>E-Rate FCC Form 470 Due date (FY2023)</b> - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 28, 2023 is the deadline to certify an FY2023 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2023 filing window.	BOCS	No	No	<a href="https://www.usac.org/si/tools/forms/">https://www.usac.org/si/tools/forms/</a>
FINANCE	Mar-01	<b>Every Student Succeeds Act Per-Pupil Expenditure Application</b> - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	<a href="https://www3.cde.ca.gov/essars">https://www3.cde.ca.gov/essars</a>
FINANCE	Mar-15	<b>2nd Interim Financial Report</b> - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	<a href="https://www.cde.ca.gov/sf/fr/calendar19district.asp">https://www.cde.ca.gov/sf/fr/calendar19district.asp</a>
FINANCE	Mar-24	<b>El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education)</b> - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
FINANCE	Mar-28	<b>Federal Stimulus Annual Report</b> - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2021 - June 30, 2022.	Charter Impact with BOCS support	No	No	<a href="https://www.cde.ca.gov/fg/cr/anreporhelp.asp">https://www.cde.ca.gov/fg/cr/anreporhelp.asp</a>

# Appendices

## As of January 31, 2023

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Detailed Month and YTD Budget vs. Actual
- Accounts Payable Aging
- Check Register

# ***Blue Oak Charter School***

**Financial Package**  
**January 31, 2023**

*Presented by:*



Blue Oak Charter School  
Monthly Cash Flow/Forecast FY22-23

Revised 02/14/2023

ADA = 234.60



Revenues

State Aid - Revenue Limit

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
															ADA =	265.08
8011 LCFF State Aid	-	66,397	66,396	119,512	119,512	119,512	119,512	119,512	108,810	108,810	108,810	108,810	88,968	1,254,562	1,450,370	(195,807)
8012 Education Protection Account	-	-	-	161,709	-	-	161,709	-	-	157,493	-	-	149,871	630,783	668,465	(37,683)
8019 State Aid - Prior Year	-	-	-	-	-	60,347	(1)	-	-	-	-	(60,346)	-	-	-	-
8096 In Lieu of Property Taxes	-	45,692	91,673	61,115	60,922	61,308	61,115	60,922	80,788	40,394	40,394	40,394	29,247	673,964	701,094	(27,131)
	-	112,089	158,069	342,336	180,434	241,167	342,335	180,434	189,598	306,698	149,204	88,858	268,087	2,559,309	2,819,929	(260,620)

Federal Revenue

8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	31,875	31,875	34,000	(2,125)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	15,718	-	48,270	-	601	-	-	64,589	68,790	(4,201)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	2,211	-	2,211	-	4,421	8,842	9,453	(611)
8296 Other Federal Revenue	-	-	-	-	-	-	342,500	-	2,500	-	2,500	-	26,625	374,125	374,125	-
	-	-	-	-	-	-	358,218	-	52,981	-	5,312	-	62,921	479,431	486,368	(6,937)

Other State Revenue

8311 State Special Education	9,569	9,569	17,224	17,130	17,130	17,130	17,130	-	33,535	16,767	16,767	13,697	-	185,648	209,825	(24,176)
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	157,934	-	-	-	122,422	280,356	307,529	(27,173)
8550 Mandated Cost	-	-	-	-	-	4,412	-	-	-	-	-	-	-	4,412	4,436	(24)
8560 State Lottery	-	-	-	-	-	-	17,780	-	-	14,254	-	-	23,566	55,600	60,438	(4,838)
8598 Prior Year Revenue	-	-	-	-	-	1,467	13,372	-	-	-	-	-	-	14,839	-	14,839
8599 Other State Revenue	-	1,202	1,083	1,083	1,083	1,083	1,083	1,083	86,272	86,272	86,272	290,479	90,572	647,566	25,446	622,120
	9,569	10,771	18,307	18,213	18,213	24,092	49,365	1,083	277,741	117,293	103,039	304,176	236,560	1,188,421	607,675	580,747

Other Local Revenue

8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	18,732	-	18,732	-	18,732
8699 School Fundraising	155	3,628	5,920	4,206	2,041	6,803	3,534	4,167	4,167	4,167	4,167	7,047	-	50,000	50,000	-
	155	3,628	5,920	4,206	2,041	6,803	3,534	4,167	4,167	4,167	4,167	25,779	-	68,732	50,000	18,732

Total Revenue

	9,724	126,488	182,296	364,755	200,688	272,062	753,452	185,684	524,486	428,157	261,722	418,813	567,568	4,295,893	3,963,972	331,921
--	-------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	-----------	-----------	---------

Expenses

Certificated Salaries

1100 Teachers' Salaries	99,077	126,264	126,564	126,620	124,881	122,982	143,225	129,345	129,345	129,345	18,000	-	-	1,275,648	1,159,245	(116,403)
1170 Teachers' Substitute Hours	-	5,249	5,169	6,779	9,633	5,400	5,148	3,880	3,880	3,880	3,880	-	-	52,900	34,777	(18,123)
1175 Teachers' Extra Duty/Stipends	715	11,241	1,035	835	835	1,090	835	625	625	625	-	15,000	-	33,461	35,000	1,539
1200 Pupil Support Salaries	-	-	10,152	12,002	15,413	12,002	12,168	10,751	10,751	10,751	10,751	-	-	104,742	-	(104,742)
1300 Administrators' Salaries	8,825	8,825	8,825	8,825	8,825	8,825	15,784	15,005	15,005	15,005	15,005	9,194	-	137,947	107,150	(30,796)
	108,617	151,579	151,745	155,061	159,587	150,298	177,161	159,607	159,607	159,607	47,636	24,194	-	1,604,698	1,336,173	(268,526)

Classified Salaries

2100 Instructional Salaries	1,785	14,535	25,421	24,071	19,488	13,949	13,310	16,918	16,918	16,918	16,918	-	-	180,232	159,030	(21,203)
2200 Support Salaries	-	-	116	116	(10)	-	106	-	-	-	-	-	-	327	-	(327)
2400 Clerical and Office Staff Salaries	9,309	15,923	16,824	16,231	15,009	11,400	11,292	16,488	16,488	16,488	16,488	13,435	-	175,377	164,084	(11,293)
2900 Other Classified Salaries	7,550	12,074	16,368	16,192	15,596	13,164	12,860	19,683	19,683	19,683	19,683	6,114	-	178,651	165,737	(12,914)
	18,645	42,532	58,728	56,610	50,083	38,513	37,569	53,090	53,090	53,090	53,090	19,549	-	534,588	488,851	(45,738)

Benefits

3101 STRS	18,732	25,437	25,663	26,093	26,859	25,972	28,335	31,216	31,216	31,216	9,317	4,732	-	284,788	255,209	(29,579)
3202 PERS	6,817	14,736	18,214	17,981	15,173	12,301	12,312	14,207	14,207	14,207	14,207	5,231	-	159,595	124,021	(35,573)
3301 OASDI	1,520	3,610	4,558	4,499	4,126	3,212	3,092	3,472	3,472	3,472	3,472	1,278	-	39,785	30,309	(9,476)
3311 Medicare	1,729	2,697	2,968	2,970	2,941	2,686	3,014	3,182	3,182	3,182	1,507	654	-	30,712	26,463	(4,250)
3401 Health and Welfare	10,086	5,369	9,457	1,604	7,777	8,187	8,464	9,750	9,750	9,750	9,750	9,750	-	99,694	104,000	4,306
3501 State Unemployment	596	930	1,024	1,024	1,014	926	1,039	328	164	82	82	82	-	7,292	1,466	(5,826)
3601 Workers' Compensation	1,059	1,059	1,059	1,059	1,435	1,059	1,275	1,756	1,756	1,756	831	361	-	14,463	14,600	138
3901 Other Benefits	72	87	87	87	87	87	110	-	-	-	-	-	-	616	-	(616)
	40,610	53,925	63,031	55,317	59,413	54,430	57,642	63,911	63,747	63,665	39,166	22,089	-	636,945	556,068	(80,876)

### Monthly Cash Flow/Forecast FY22-23

Revised 02/14/2023

**ADA = 234.60**



ADA = 234.60		Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Materials	1,379	-	-	48	-	-	-	715	715	715	715	715	-	5,000	5,000	-
4200	Books and Reference Materials	995	-	12,557	268	-	2,493	2,361	0	0	0	0	0	-	18,674	18,000	(674)
4302	School Supplies	1,463	15,520	9,795	2,468	1,036	1,930	891	979	979	979	979	979	-	38,000	32,000	(6,000)
4305	Software	3,197	157	200	-	10,877	240	-	1,066	1,066	1,066	1,066	1,066	-	20,000	20,000	-
4310	Office Expense	49	315	93	1,948	1,890	798	693	1,643	1,643	1,643	1,643	1,643	-	14,000	20,000	6,000
4311	Business Meals	-	84	160	-	-	-	-	671	671	671	671	671	-	3,600	3,600	-
4400	Noncapitalized Equipment	-	-	225	2,359	-	4,400	18,733	0	0	0	0	0	-	25,718	6,000	(19,718)
		7,084	16,077	23,030	7,092	13,803	9,861	22,678	5,074	5,074	5,074	5,074	5,074	-	124,992	104,600	(20,392)
Subagreement Services																	
5101	Nursing	-	-	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	-	25,828	24,000	(1,828)
5102	Special Education	-	-	118	3,820	2,269	3,820	11,358	6,400	6,400	6,400	6,400	6,400	-	53,384	220,754	167,370
5105	Security	-	-	524	-	-	524	-	293	293	293	293	293	-	2,510	2,510	-
5106	Other Educational Consultants	-	-	-	-	46	14,560	5,492	3,640	3,640	3,640	3,640	3,640	-	38,298	-	(38,298)
		-	-	3,224	6,402	4,898	21,486	19,433	12,915	12,915	12,915	12,915	12,915	-	120,020	247,264	127,244
Operations and Housekeeping																	
5201	Auto and Travel	-	955	515	102	-	111	-	663	663	663	663	663	-	5,000	5,000	-
5300	Dues & Memberships	4,638	-	-	-	855	2,660	1,030	-	-	-	-	-	-	9,183	5,025	(4,158)
5400	Insurance	4,213	2,141	3,743	3,247	10,151	4,073	2,942	3,663	3,663	3,663	3,663	3,663	-	48,825	42,113	(6,713)
5501	Utilities	6,593	10,312	15,716	15,716	2,495	2,922	5,476	2,154	2,154	2,154	2,154	2,154	-	70,000	70,000	-
5502	Janitorial Services	-	-	1,615	807	828	807	807	1,511	1,511	1,511	1,511	1,511	-	12,420	12,420	-
5900	Communications	438	2,630	2,694	470	183	(10)	342	651	651	651	651	651	-	10,000	6,000	(4,000)
5901	Postage and Shipping	275	18	18	50	114	43	38	209	209	209	209	209	-	1,600	1,600	-
		16,158	16,055	24,300	20,391	14,626	10,607	10,635	8,851	8,851	8,851	8,851	8,851	-	157,028	142,158	(14,870)
Facilities, Repairs and Other Leases																	
5601	Rent	48,867	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	-	615,367	618,000	2,633
5603	Equipment Leases	354	781	1,369	1,498	485	1,716	1,245	1,333	1,333	1,333	1,333	1,333	-	14,115	16,000	1,885
5610	Repairs and Maintenance	-	-	583	600	1,551	-	2,985	56	56	56	56	56	-	6,000	6,000	-
		49,221	52,281	53,452	53,598	53,537	53,216	55,730	52,889	52,889	52,889	52,889	52,889	-	635,482	640,000	4,518
Professional/Consulting Services																	
5801	IT	-	-	5,349	3,993	4,150	1,865	-	249	249	249	249	249	-	16,600	10,000	(6,600)
5802	Audit & Taxes	-	-	-	-	6,405	-	4,200	679	679	679	679	679	-	14,000	14,000	-
5803	Legal	-	-	-	-	5,557	7,781	1,668	999	999	999	999	999	-	20,000	6,000	(14,000)
5804	Professional Development	1,734	521	1,895	-	-	190	6,428	2,936	2,936	2,936	2,936	2,936	-	25,446	25,446	0
5805	General Consulting	-	-	3,640	1,885	31,438	(10,550)	3,520	153	153	153	153	153	-	30,699	28,700	(1,999)
5806	Special Activities/Field Trips	-	-	6,005	528	115	(200)	-	2,710	2,710	2,710	2,710	2,710	-	20,000	20,000	-
5807	Bank Charges	21	5	13	15	15	-	-	31	31	31	31	31	-	226	-	(226)
5809	Other taxes and fees	383	392	1,937	821	53	1,307	632	895	895	895	895	895	-	10,000	10,000	-
5810	Payroll Service Fee	20	361	952	480	658	703	517	862	862	862	862	862	-	8,000	8,000	-
5811	Management Fee	6,607	6,607	6,607	6,607	6,709	6,607	9,303	7,160	7,160	7,160	7,160	8,232	-	85,918	79,279	(6,638)
5812	District Oversight Fee	-	-	1,296	2,685	1,068	1,068	2,685	1,804	1,896	3,067	1,492	889	7,643	25,593	28,199	2,606
5815	Public Relations/Recruitment	4,545	172	233	1,270	4,331	1,511	715	0	0	0	0	0	-	12,777	12,000	(777)
		13,310	8,058	27,926	18,283	60,499	10,281	29,668	18,478	18,570	19,741	18,166	18,634	7,643	269,259	241,625	(27,634)
Depreciation																	
6900	Depreciation Expense	1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619	-	(1,619)
		1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619	-	(1,619)
Interest																	
7438	Interest Expense	13,328	-	-	-	8,164	-	-	-	-	-	-	-	-	21,492	21,000	(492)
		13,328	-	-	-	8,164	-	-	-	-	-	-	-	-	21,492	21,000	(492)
Total Expenses		268,591	340,507	405,435	372,753	424,610	348,693	410,516	374,816	374,743	375,832	237,788	164,195	7,643	4,106,122	3,777,738	(328,384)
Monthly Surplus (Deficit)		(258,867)	(214,019)	(223,139)	(7,998)	(223,922)	(76,631)	342,936	(189,132)	149,743	52,325	23,933	254,618	559,925	189,771	186,233	3,538

Blue Oak Charter School  
Monthly Cash Flow/Forecast FY22-23

Revised 02/14/2023

ADA = 234.60



Cash Flow Adjustments

Monthly Surplus (Deficit)  
Cash flows from operating activities  
    Depreciation/Amortization  
    Public Funding Receivables  
    Prepaid Expenses  
    Accounts Payable  
    Accrued Expenses  
    Summer Holdback  
    Deferred Revenue  
Cash flows from financing activities  
    Proceeds from Factoring  
    Payments on Factoring

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
(258,867)	(214,019)	(223,139)	(7,998)	(223,922)	(76,631)	342,936	(189,132)	149,743	52,325	23,933	254,618	559,925	189,771		
1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619		
394,921	(66,397)	208,735	100,754	(45,520)	96,280	(263,826)	-	14,819	14,819	14,819	380,781	(567,568)	282,617		
5,906	14,471	(17,736)	(1,961)	(5,811)	(1,143)	(1,620)	1,665	1,665	1,665	1,665	1,665	-	432		
(28,187)	-	-	-	20,265	-	(401)	-	-	(20,265)	-	-	7,643	(20,945)		
53,847	84,115	(64,691)	46,664	(1,126)	(33,472)	(57,624)	(12,761)	(12,761)	(12,761)	(12,761)	(213,205)	-	(236,537)		
-	6,412	6,412	5,329	6,080	6,080	6,080	6,080	6,080	6,080	(27,316)	(27,316)	-	-		
17,275	983	77,931	72,504	115,463	90,904	39,925	19,758	19,758	19,758	19,758	62,826	-	556,843		
263,328	-	-	-	268,164	-	-	-	-	-	-	-	-	-		
-	-	-	-	(212,000)	(205,158)	-	(114,333)	-	-	-	-	-	(531,492)		
449,842	(174,435)	(12,489)	215,293	(78,408)	(123,141)	65,469	(288,723)	179,304	61,621	20,098	459,368				
151,125	600,967	426,531	414,043	629,335	550,928	427,787	493,256	204,533	383,837	445,459	465,557				
600,967	426,531	414,043	629,335	550,928	427,787	493,256	204,533	383,837	445,459	465,557	924,925				

**Blue Oak Charter School**  
**Statement of Financial Position**

January 31, 2023

###	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ (159,010)	\$ 151,125	\$ (310,135)	-205%
Restricted Cash	652,266	-	652,266	0%
Total Cash & Cash Equivalents	493,256	151,125	342,132	226%
Public Funding Receivables	425,238	850,185	(424,947)	-50%
Factored Receivables	(114,333)	-	(114,333)	0%
Prepaid Expenses	81,063	73,169	7,894	11%
<b>Total Current Assets</b>	<b>885,224</b>	<b>1,074,479</b>	<b>(189,255)</b>	<b>-18%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	-	1,619	(1,619)	-100%
Deposits	28,000	28,000	-	0%
<b>Total Long Term Assets</b>	<b>28,000</b>	<b>29,619</b>	<b>(1,619)</b>	<b>-5%</b>
<b>Total Assets</b>	<b>\$ 913,224</b>	<b>\$ 1,104,098</b>	<b>\$ (190,874)</b>	<b>-17%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 19,681	\$ 28,004	\$ (8,323)	-30%
Accrued Liabilities	279,740	220,964	58,776	27%
Deferred Revenue	652,266	231,953	420,314	181%
<b>Total Current Liabilities</b>	<b>951,688</b>	<b>480,921</b>	<b>470,767</b>	<b>98%</b>
<b>Total Liabilities</b>	<b>951,688</b>	<b>480,921</b>	<b>470,767</b>	<b>98%</b>
<b>Total Net Assets</b>	<b>(38,464)</b>	<b>623,177</b>	<b>(661,641)</b>	<b>-106%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 913,224</b>	<b>\$ 1,104,098</b>	<b>\$ (190,874)</b>	<b>-17%</b>

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended January 31, 2023

###

	Month Ended 01/31/23	YTD Ended 01/31/23
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 342,936	\$ (661,641)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	-	1,619
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(263,826)	424,947
Factored Receivables	-	114,333
Prepaid Expenses	(1,620)	(7,894)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(401)	(8,323)
Accrued Expenses	(51,544)	58,776
Deferred Revenue	39,925	420,314
<b>Total Cash Flows from Operating Activities</b>	<b>65,469</b>	<b>342,132</b>
Change in Cash & Cash Equivalents	65,469	342,132
Cash & Cash Equivalents, Beginning of Period	427,787	151,125
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 493,256</b>	<b>\$ 493,256</b>

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 119,512	\$ 119,109	\$ 403	\$ 610,841	\$ 608,779	\$ 2,062	\$ 1,450,370
Education Protection Account	161,709	167,116	(5,407)	323,418	334,233	(10,815)	668,465
State Aid - Prior Year	(1)	-	(1)	60,346	-	60,346	-
In Lieu of Property Taxes	61,115	51,179	9,936	381,825	319,867	61,958	701,094
Total State Aid - Revenue Limit	342,335	337,404	4,931	1,376,430	1,262,878	113,552	2,819,929
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	34,000
Title I, Part A - Basic Low Income	15,718	17,198	(1,480)	15,718	34,395	(18,677)	68,790
Title II, Part A - Teacher Quality	-	2,363	(2,363)	-	4,727	(4,727)	9,453
Other Federal Revenue	342,500	93,531	248,969	342,500	187,063	155,438	374,125
Total Federal Revenue	358,218	113,092	245,126	358,218	226,184	132,034	486,368
Other State Revenue							
State Special Education	17,130	17,231	(101)	104,882	88,072	16,810	209,825
School Facilities (SB740)	-	153,765	(153,765)	-	153,765	(153,765)	307,529
Mandated Cost	-	-	-	4,412	4,436	(24)	4,436
State Lottery	17,780	13,787	3,993	17,780	13,787	3,993	60,438
Prior Year Revenue	13,372	-	13,372	14,839	-	14,839	-
Other State Revenue	1,083	-	1,083	6,617	16,540	(9,923)	25,446
Total Other State Revenue	49,365	184,783	(135,419)	148,530	276,600	(128,070)	607,675
Other Local Revenue							
School Fundraising	3,534	4,167	(633)	26,286	29,167	(2,881)	50,000
Total Other Local Revenue	3,534	4,167	(633)	26,286	29,167	(2,881)	50,000
Total Revenues	753,452	639,446	114,006	1,909,464	1,794,829	114,635	3,963,972
Expenses							
Certificated Salaries							
Teachers' Salaries	143,225	115,924	(27,300)	869,612	811,471	(58,141)	1,159,245
Teachers' Substitute Hours	5,148	3,478	(1,671)	37,379	24,344	(13,035)	34,777
Teachers' Extra Duty/Stipends	835	3,500	2,665	16,586	24,500	7,914	35,000
Pupil Support Salaries	12,168	-	(12,168)	61,737	-	(61,737)	-
Administrators' Salaries	15,784	8,929	(6,855)	68,734	62,504	(6,229)	107,151
Total Certificated Salaries	177,161	131,831	(45,329)	1,054,048	922,819	(131,228)	1,336,173
Classified Salaries							
Instructional Salaries	13,310	15,903	2,593	112,560	95,418	(17,142)	159,030
Support Salaries	106	-	(106)	327	-	(327)	-
Clerical and Office Staff Salaries	11,292	14,110	2,818	95,988	96,152	164	164,084
Other Classified Salaries	12,860	16,040	3,180	93,804	96,240	2,436	165,737
Total Classified Salaries	37,569	46,053	8,484	302,680	287,810	(14,870)	488,851
Benefits							
State Teachers' Retirement System, certificated	28,335	25,180	(3,155)	177,090	176,259	(831)	255,209
Public Employees' Retirement System, classified	12,312	11,684	(629)	97,535	73,017	(24,518)	124,021
OASDI/Medicare/Alternative, certificated	3,092	2,855	(237)	24,619	17,844	(6,774)	30,309
Medicare/Alternative, certificated	3,014	2,579	(435)	19,006	15,772	(3,234)	26,463
Health and Welfare Benefits, certificated	8,464	8,667	202	50,944	60,667	9,723	104,000
State Unemployment Insurance, certificated	1,039	367	(673)	6,554	806	(5,747)	1,466
Workers' Compensation Insurance, certificated	1,275	1,423	148	8,004	8,702	698	14,600
Other Benefits, certificated positions	110	-	(110)	616	-	(616)	-
Total Benefits	57,642	52,754	(4,887)	384,367	353,067	(31,299)	556,068

Blue Oak Charter School

Statement of Activities

For the period ended January 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	1,427	5,000	3,573	5,000
Books and Reference Materials	2,361	-	(2,361)	18,674	18,000	(674)	18,000
School Supplies	891	2,667	1,775	33,105	18,667	(14,438)	32,000
Software	-	1,667	1,667	14,672	11,667	(3,005)	20,000
Office Expense	693	1,667	974	5,785	11,667	5,881	20,000
Business Meals	-	300	300	244	2,100	1,856	3,600
Noncapitalized Equipment	18,733	-	(18,733)	25,717	6,000	(19,717)	6,000
Total Books & Supplies	22,678	6,300	(16,378)	99,624	73,100	(26,524)	104,600
Subagreement Services							
Nursing	2,583	2,000	(583)	12,914	14,000	1,086	24,000
Special Education	11,358	20,069	8,710	21,384	120,411	99,027	220,754
Security	-	228	228	1,047	1,369	322	2,510
Other Educational Consultants	5,492	-	(5,492)	20,098	-	(20,098)	-
Total Subagreement Services	19,433	22,297	2,864	55,443	135,780	80,337	247,264
Operations & Housekeeping							
Auto and Travel	-	455	455	1,683	2,727	1,045	5,000
Dues & Memberships	1,030	419	(611)	9,183	2,931	(6,251)	5,025
Insurance	2,942	3,509	568	30,510	24,566	(5,944)	42,113
Utilities	5,476	5,833	358	59,229	40,833	(18,396)	70,000
Janitorial Services	807	1,035	228	4,864	7,245	2,381	12,420
Communications	342	500	158	6,746	3,500	(3,246)	6,000
Postage and Shipping	38	160	122	557	800	243	1,600
Total Operations & Housekeeping	10,635	11,911	1,276	112,772	82,603	(30,170)	142,158
Facilities, Repairs & Other Leases							
Rent	51,500	51,500	-	357,867	360,500	2,633	618,000
Equipment Leases	1,245	1,333	89	7,448	9,333	1,885	16,000
Repairs and Maintenance	2,985	500	(2,485)	5,720	3,500	(2,220)	6,000
Total Facilities, Repairs & Other Leases	55,730	53,333	(2,397)	371,035	373,333	2,299	640,000
Professional/Consulting Services							
IT	-	833	833	15,357	5,833	(9,523)	10,000
Audit & Taxes	4,200	-	(4,200)	10,605	14,000	3,395	14,000
Legal	1,668	500	(1,168)	15,006	3,500	(11,506)	6,000
Professional Development	6,428	2,545	(3,884)	10,768	12,723	1,955	25,446
General Consulting	3,520	2,870	(650)	29,933	14,350	(15,583)	28,700
Special Activities/Field Trips	-	6,667	6,667	6,448	13,333	6,885	20,000
Bank Charges	-	-	-	69	-	(69)	-
Other Taxes and Fees	632	1,000	368	5,525	5,000	(525)	10,000
Payroll Service Fee	517	667	150	3,690	4,667	977	8,000
Management Fee	9,303	6,607	(2,696)	49,047	46,246	(2,801)	79,279
District Oversight Fee	2,685	3,374	689	8,802	12,629	3,827	28,199
Public Relations/Recruitment	715	1,200	485	12,777	6,000	(6,777)	12,000
Total Professional/Consulting Services	29,668	26,262	(3,406)	168,026	138,282	(29,744)	241,625
Depreciation							
Depreciation Expense	-	-	-	1,619	-	(1,619)	-
Total Depreciation	-	-	-	1,619	-	(1,619)	-
Interest							
Interest Expense	-	-	-	21,492	21,000	(492)	21,000
Total Interest	-	-	-	21,492	21,000	(492)	21,000
Total Expenses	410,516	350,742	(59,774)	2,571,104	2,387,795	(183,310)	3,777,738
Change in Net Assets	342,936	288,704	54,232	(661,641)	(592,965)	(68,675)	186,233
Net Assets, Beginning of Period	(381,400)			623,177			
Net Assets, End of Period	\$ (38,464)			\$ (38,464)			

Blue Oak Charter School

Accounts Payable Aging

January 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Butte County Office Of Education	4323-00005	10/11/2022	4/30/2023	\$ 20,265	\$ -	\$ -	\$ -	\$ -	\$ 20,265
AT&T	2762303303-121522	12/15/2022	1/14/2023	-	(401)	-	-	-	(401)
TIAA, FSB	8857563	4/10/2022	4/30/2022	-	-	-	-	(183)	(183)
Total Outstanding Invoices				<u>\$ 20,265</u>	<u>\$ (401)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (183)</u>	<u>\$ 19,681</u>

## Blue Oak Charter School

### Check Register

For the period ended January 31, 2023

Check Number	Vendor Name	Check Date	Check Amount
11369	Advanced Document Concepts for Business	1/6/2023	\$ 96.53
11370	Blue Shield of California	1/6/2023	237.10
11371	California State University Chico	1/6/2023	3,000.00
11372	California Water Service	1/6/2023	1,055.67
11373	Comcast	1/6/2023	296.43
11374	Employers Preferred Ins. Co	1/6/2023	1,269.40
11375	Erin Lizardo	1/6/2023	30.00
11376	Hoffecker Burgess Consulting	1/6/2023	100.00
11377	Humana Insurance Co	1/6/2023	1,743.46
11378	J C Nelson Supply Co	1/6/2023	128.81
11379	PG&E	1/6/2023	4,654.45
11380	Sherwood Montessori	1/6/2023	3,819.70
11381	Sunbridge Institute	1/6/2023	165.00
11382	Synco/Amazon	1/6/2023	3,038.29
11383	Confidential	1/11/2023	105.91
11384	CliftonLarsonAllen LLP	1/13/2023	4,200.00
11385	Law Offices of Young, Minney & Corr, LLP	1/13/2023	1,668.42
11386	Patricia Wilcox	1/13/2023	32.00
11387	Philadelphia Insurance Companies	1/13/2023	2,408.07
11388	Sherwood Montessori	1/13/2023	3,819.70
11389	Tahoe Pure Water Co	1/13/2023	16.00
11390	The Center for Social Sustainability	1/13/2023	5,300.00
11391	Voya Financial FBO CalSTRS Pension2	1/13/2023	6,700.00
11392	Rachel Ceja	1/17/2023	24.20
11393	Ellie Glusman	1/17/2023	30.79
11394	Riley Murray	1/17/2023	89.14
11395	Emily Smith	1/17/2023	53.36
11396	Emma Todd	1/17/2023	2.49
11397	Advanced Document Concepts for Business	1/20/2023	205.76
11398	Alexandra Archer	1/20/2023	30.00
11399	Amanda Hurd	1/20/2023	30.00
11400	Angela Evans	1/20/2023	43.82
11401	Angie Ernest	1/20/2023	286.47
11402	Butte County Office of Education	1/20/2023	1,201.25
11403	CDW Government	1/20/2023	18,732.68
11404	Chico Country Day School	1/20/2023	2,582.79
11405	Curriculum Associates, LLC	1/20/2023	635.43
11406	Mercurius Art Makes Sense	1/20/2023	245.00
11407	Recology Butte Colusa Counties	1/20/2023	807.38
11408	Riley Murray	1/20/2023	420.00
11409	Susan Whittlesey	1/20/2023	19.64
11410	Confidential	1/25/2023	105.91
11411	Leen-Liberty Park	1/25/2023	51,500.00
11412	Anthem Blue Cross	1/27/2023	11,672.44
11413	California Charter Schools Association	1/27/2023	59.00
11414	California Water Service	1/27/2023	753.28
11415	Cheryl Grant	1/27/2023	379.29

## Blue Oak Charter School

### Check Register

For the period ended January 31, 2023

Check Number	Vendor Name	Check Date	Check Amount
11416	Comcast	1/27/2023	263.46
11417	Emma Todd	1/27/2023	5,460.00
11418	Employers Preferred Ins. Co	1/27/2023	1,269.40
11419	Family First	1/27/2023	2,517.50
11420	Humana Insurance Co	1/27/2023	1,745.96
11421	PG&E	1/27/2023	4,722.52
11422	Pure Water Partners	1/27/2023	260.40
7337	Johnny's Lock & Safe	1/24/2023	2,985.37
ACH	Charter Impact	1/13/2023	7,955.00
ACH	Charter Impact	1/13/2023	496.50
ACH	Charter Impact	1/20/2023	7,955.00
ACH	Charter Impact	1/20/2023	20.00
ACH	Google	1/3/2023	214.91
ACH	CalPERS	1/3/2023	4,003.47
ACH	CalPERS	1/3/2023	16,224.37
ACH	Sprint	1/4/2023	33.14
ACH	Eventbrite	1/5/2023	903.37
ACH	TimeClock Plus, LLC	1/5/2023	1,000.00
ACH	Postal Plus	1/6/2023	38.40
ACH	Employment Development Dept	1/11/2023	47.41
ACH	Employment Development Dept	1/11/2023	79.55
ACH	Internal Revenue Services	1/11/2023	1,578.78
ACH	Benefit Resource, Inc	1/13/2023	100.00
ACH	Benefit Resource, Inc	1/13/2023	134.00
ACH	Employment Development Dept	1/13/2023	3,102.28
ACH	Syncb/Amazon	1/17/2023	299.20
ACH	Macquarie Equipment Capital Inc.	1/17/2023	321.75
ACH	TIAA, FSB	1/18/2023	296.01
ACH	Google	1/20/2023	500.00
ACH	Macquarie Equipment Capital Inc.	1/25/2023	160.88
ACH	Benefit Resource, Inc	1/25/2023	754.00
ACH	CalPERS	1/26/2023	3,754.40
ACH	CalPERS	1/26/2023	12,350.86
ACH	Employment Development Dept	1/27/2023	1,776.23
ACH	Employment Development Dept	1/26/2023	6,230.73
ACH	Internal Revenue Services	1/27/2023	<u>28,209.45</u>

**Total Disbursements Issued in January    \$    251,559.36**

# Business Checking – XXXXX0889

## Search transactions

Activity: Date range; Start date: Jan 01, 2022; End date: Jan 31, 2022; Type: Debits

## Transactions

🕒 Pending ● Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Jan 31, 2022	<u>Check 10870</u>	1,316.60		
● Jan 31, 2022	<u>Check 10877</u>	323.61		
● Jan 28, 2022	ATM RCR Payment STAMPS.COM 855-608-2677 CA #3136 <i>Postage</i>	17.99		
● Jan 28, 2022	ACH Payment CALPERS 3100	3,511.84		
● Jan 28, 2022	ACH Payment CALPERS 3100	11,853.70		
● Jan 27, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	4,656.85		
● Jan 27, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,818.98		
● Jan 27, 2022	ACH Payment IRS USATAXPYMT	23,778.05		
● Jan 27, 2022	POS Purchase USPS STAMPS ENDI 888-434- 0055 DC #3136 <i>Postage</i>	50.00		
● Jan 27, 2022	<u>Check 10867</u>	2,484.84		
● Jan 27, 2022	<u>Check 10876</u>	1,907.72		
● Jan 27, 2022	<u>Check 10866</u>	1,151.88		
● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	16,219.37		
● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS	815.97		
● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	3,751.22		
● Jan 26, 2022	<u>Check 10864</u>	3,530.44		
● Jan 26, 2022	<u>Check 10875</u>	378.07		

● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	80,649.60
● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	3,856.54
● Jan 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	10,675.86
● Jan 25, 2022	POS Purchase YOUNG, MINNEY & WWW.MYCHARTER CA #3136	40.00
	<i>Legal/Training Professional Development</i>	
● Jan 25, 2022	<u>Check 10865</u>	2,165.54
● Jan 25, 2022	<u>Check 10857</u>	14,943.75
● Jan 25, 2022	POS Purchase YOUNG, MINNEY & WWW.MYCHARTER CA #3136	40.00
	<i>Legal/Training Professional Development</i>	
● Jan 25, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS	20.00
● Jan 25, 2022	<u>Check 19874</u>	40.00
● Jan 24, 2022	<u>Check 10851</u>	378.00
● Jan 24, 2022	<u>Check Eff 01/24/2022 10871</u>	48,866.97
● Jan 24, 2022	<u>Check 10843</u>	2,950.00
● Jan 21, 2022	<u>Check 70118</u>	607.34
● Jan 21, 2022	<u>Check 10863</u>	245.50
● Jan 21, 2022	<u>Check 10858</u>	329.40
● Jan 21, 2022	<u>Check 70123</u>	261.43
● Jan 21, 2022	<u>Check 10856</u>	370.48
● Jan 20, 2022	<u>Check 10859</u>	1,500.00
● Jan 20, 2022	<u>Check 10845</u>	958.00
● Jan 19, 2022	<u>Check 10862</u>	1,252.60
● Jan 19, 2022	<u>Check 10835</u>	1,035.69
● Jan 19, 2022	<u>Check 10850</u>	2,107.17
● Jan 18, 2022	<u>Check 10854</u>	2,984.22
● Jan 18, 2022	<u>Check 10855</u>	665.19
● Jan 18, 2022	ACH Payment BENEFIT RESOURCE BRI XFER <i>Medical FSA</i>	116.00

● Jan 18, 2022	POS Purchase SUNBRIDGE INSTIT 845-425-0055 NY #3136 <i>Professional Development -Teacher.</i>	140.08
● Jan 18, 2022	<u>Check 10861</u>	525.00
● Jan 18, 2022	<u>Check 10844</u>	15,196.74
● Jan 18, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS	15,344.00
● Jan 14, 2022	<u>Check 10853</u>	723.45
● Jan 14, 2022	<u>Check 10841</u>	54.12
● Jan 14, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3,073.61
● Jan 14, 2022	<u>Check 10842</u>	585.86
● Jan 13, 2022	<u>Check 10848</u>	32.00
● Jan 13, 2022	<u>Check 10846</u>	651.16
● Jan 12, 2022	<u>Check 10847</u>	253.95
● Jan 11, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	78.69
● Jan 11, 2022	<u>Check 10852</u>	540.00
● Jan 11, 2022	ACH Payment IRS USATAXPYMT	2,057.92
● Jan 11, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	110.43
● Jan 11, 2022	<u>Check 10849</u>	154.01
● Jan 10, 2022	<u>Check 10839</u>	16.31
● Jan 10, 2022	<u>Check 10840</u>	72.00
● Jan 10, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	5,340.02
● Jan 10, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	2,518.86
● Jan 10, 2022	ACH Payment BENEFIT RESOURCE BRI XFER <i>Medical FSA</i>	191.50
● Jan 07, 2022	POS Purchase POSTAL PLUS 530-8911626 CA #3136 <i>Postage</i>	11.15
● Jan 06, 2022	<u>Check 10822</u>	1,992.00

- Jan 04, 2022 ACH Payment SPRINT8006396111 ACHBILLPAY 33.03  
MKZIGKWYQCT7ULXW *School  
Emergency Cell Phone*
- Jan 04, 2022 Check 10834 2,140.55

**Blue Business<sup>SM</sup> Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 01/19/23

Account Ending 8-41000

Next Closing Date 02/16/23

p. 1/5

**RECEIVED**

1/24/23

Customer Care: 1-800-521-6121

TTY: Use Relay 711

Website: americanexpress.com

**New Balance** \$142.08**Minimum Payment Due** \$35.00**Payment Due Date** 02/13/23**Late Payment Warning:** If we do not receive your Minimum Payment Due by the Payment Due Date of 02/13/23, you may have to pay a late fee of up to \$39.00 and your APRs may be increased to the Penalty APR of 29.99%.**Membership Rewards<sup>®</sup> Points**

Available and Pending as of 12/31/22

0

For up to date point balance and full program details, visit [membershiprewards.com](http://membershiprewards.com)**Account Summary**

Previous Balance	\$0.00
Payments/Credits	-\$0.00
New Charges	+\$142.08
Fees	+\$0.00
Interest Charged	+\$0.00

**New Balance** \$142.08**Minimum Payment Due** \$35.00

Credit Limit	\$25,000.00
Available Credit	\$24,857.92

Days in Billing Period: 31

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

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	5 months	\$142

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

→ See page 2 for important information about your account.

→ Please refer to the **IMPORTANT NOTICES** section on page 5.

i Welcome to American Express!

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

**Payment Coupon**

Do not staple or use paper clips

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

1-800-472-9297

**Account Ending 8-41000**Enter 15 digit account # on all payments.  
Make check payable to American Express.

AB 01 012163 46079 H 49 B

SUSAN DOMENIGHINI  
BLUE OAK CHARTER SCH  
BLUE OAK CHARTER SCH  
450 W EAST AVE  
CHICO CA 95926

Payment Due Date

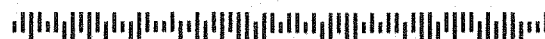
02/13/23

New Balance

\$142.08

Minimum Payment Due

\$35.00

See reverse side for instructions  
on how to update your address,  
phone number, or email.AMERICAN EXPRESS  
PO BOX 60189  
CITY OF INDUSTRY CA 91716-0189\$ \_\_\_\_\_  
Amount Enclosed

0000349993059480190 000014208000003500 15 H

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

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

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

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

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

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

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

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

#### **Billing Dispute Procedures**

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

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

In your letter, give us the following information:

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

You must contact us:

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

##### **What Will Happen After We Receive Your Letter**

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

1. Within 30 days of receiving your letter, we will tell you that we received your letter. We will also tell you if we have already corrected the error.
  2. We will investigate your inquiry and will either correct the error or explain to you why we believe the bill is correct.
- While we investigate whether or not there has been an error:
- We will not try to collect the amount in question.
  - The charge in question may remain on your statement, and we may continue to charge you interest on that amount.
  - While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
  - We can apply any unpaid amount against your credit limit.

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

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

#### **Change of Address, phone number, email**

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

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

#### **Pay Your Bill with AutoPay**

Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

Visit [americanexpress.com/autopay](http://americanexpress.com/autopay) today to enroll.

For information on how we protect your privacy and to set your communication and privacy choices, please visit [www.americanexpress.com/privacy](http://www.americanexpress.com/privacy).

**Blue Business<sup>SM</sup> Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 01/19/23

p. 3/5

Account Ending 8-41000



Customer Care & Billing Inquiries  
International Collect  
Cash Advance at ATMs Inquiries  
Large Print & Braille Statements

1-800-521-6121  
1-623-492-7719  
1-800-CASH-NOW  
1-800-521-6121

Hearing Impaired

Online chat at [americanexpress.com](https://americanexpress.com) or use Relay dial 711 and 1-800-521-6121Website: [americanexpress.com](https://americanexpress.com)

Customer Care  
& Billing Inquiries  
P.O. BOX 981535  
EL PASO, TX  
79998-1535

Payments  
PO BOX 60189  
CITY OF INDUSTRY  
CA  
91716-0189

**New Charges****Summary****Total**

Total New Charges

**\$142.08****Detail**

SUSAN DOMENIGHINI

Card Ending 8-41000

**Amount**

01/06/23	SAVE MART 5303433434	CHICO	CA	Food Service Supplies	\$16.12
01/10/23	ROBERT BROOKE & ASSOCIATE 6500000010802 8006422403	TROY	MI	Hing for Bathroom door Facility Maint. Repairs	\$25.96
01/18/23	USPS STAMPS ENDICIA 9000000002 466148854 20260	888-434-0055	DC	Postage	\$100.00

**Fees****Amount**

Total Fees for this Period

**\$0.00****Interest Charged****Amount**

Total Interest Charged for this Period

**\$0.00****About Trailing Interest**

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

**2023 Fees and Interest Totals Year-to-Date****Amount**

Total Fees in 2023	\$0.00
Total Interest in 2023	\$0.00

**Interest Charge Calculation**

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	<b>Annual Percentage Rate</b>	<b>Balance Subject to Interest Rate</b>	<b>Interest Charge</b>
Purchases	17.49% (v)	\$0.00	\$0.00
Introductory Purchase Rate Expires 12/19/2023 then will go to 17.49% (v)	0.00%	\$0.00	\$0.00
<b>Total</b>			<b>\$0.00</b>
(v) Variable Rate			



BLUE OAK CHARTER SCH  
SUSAN DOMENIGHINI

Closing Date 01/19/23

p. 5/5  
Account Ending 8-41000

## IMPORTANT NOTICES

### EFT Error Resolution Notice

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

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

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

### Your Cardmember Agreement

To access the most up to date version of your Cardmember Agreement, please log in to your Account at [www.americanexpress.com](http://www.americanexpress.com).

-----

**Agenda Item:** Accept Offers of Employment

**Prepared by:** Alexandra Archer

**Charter Council Date:** 02/28/2023

**Background Information:**

Blue Oak would like to accept the following offers of employment:

- Cameron Scott, Substitute Teacher
- Emily Wagner, Paraprofessional

**Agenda Item:** Accept Donations/Thank Yous/Giving Campaign Donations

**Prepared by:** Alexandra Archer

**Charter Council Date:** 02/28/2023

**Background Information:**

Blue Oak would like to accept donations from donors who gave \$500.00 or more, received in the month of December 2022 and January 2023.

- 12/09/22: Victoria Wonacott - Classroom Field Trip Donation - \$1,000.00
- 01/27/23: The Foor Foundation - Classroom Fund - \$3,000.00

***We would like to say thank you to all who have donated to Blue Oak Charter School.***



February 7, 2023

Nels and Jerry Leen  
280 Cohasset Rd. Suite 110  
Chico, CA 95926-2210

E-mail: [us4leens@aol.com](mailto:us4leens@aol.com)  
[jllj@aol.com](mailto:jllj@aol.com)

**RE: Final Letter of Intent to Extend the Lease Agreement at 450 W East Ave. Chico**

Dear Nels & Jerry:

On behalf of our client, Blue Oak Charter School ("Tenant"), we have summarized the term of the lease renewal between Blue Oak Charter School and the Landlord. Upon mutual agreement of these terms, Landlord and Tenant shall negotiate a Lease Amendment.

<b>Project:</b>	450 W East Ave., Chico, CA
<b>Premises:</b>	+/- 48,000 square feet.
<b>Lease Term:</b>	The term of the Lease ("Lease Term") shall be twenty-four (24) months.
<b>Lease Commencement:</b>	August 1, 2023.
<b>Monthly Base Rent:</b>	Starting monthly base rent shall be \$54,000 per month, with a 3% beginning in year two of the lease.
<b>Operating Expenses:</b>	Per existing lease.
<b>Purpose of Use:</b>	The Premises will be used for general office.
<b>Option to Renew:</b>	Tenant requests two (2), two (2) year option to renew the lease at 100 percent of the then fair market value as compared to new leases. Tenant shall give notice of its intention to extend six (6) months prior to lease expiration.
<b>Termination Clause:</b>	<del>Tenant shall have a one time right to terminate the lease on July 31, 2024, by providing landlord with 120 day written notice.</del> Not Available.



**Holdover Clause:** Holdover shall be on a month-to-month basis, equal to last month of base rent for term, at 125%.

**Commission:** Landlord agrees that Cresa Sacramento is the sole representative of the Tenant and agrees to pay a leasing commission to Cresa Sacramento, in the amount of \$20,000. Commission shall be payable upon lease execution. Landlord and Cresa Sacramento shall execute a separate agreement prior to lease execution

**Disclosures:** Attached are the following Disclosure forms:

1. DISCLOSURE REGARDING REAL ESTATE AGENCY RELATIONSHIP
2. REPRESENTATION CONFIRMATION
3. NOTICE, AGREEMENT AND DISCLOSURES OF: SPECIAL EARTHQUAKE STUDIES AND FLOOD ZONES; HAZARDOUS SUBSTANCES, BROKER AGENCY REPRESENTATION; BROKER INVESTIGATION; COMPLIANCE WITH LAWS.

**Disclosures:** *As per California Civil Code 2079.16, all parties acknowledge that Cresa is exclusively representing the Tenant (or Sublessee) as "Selling Agent" but is also sometimes referred to as the Buyer's agent, and is not representing the Landlord (or Sublessor). "Selling Agent" is a defined term in the law and is not to be confused with Landlord's (or Sublessor's) Listing Agent. Cresa is the exclusive representative of the Tenant (or Sublessee).*

**This Proposal shall not constitute a formal, binding agreement. We expect that the definitive agreement that is negotiated between Landlord and Tenant with respect to this transaction will be generally consistent with the provisions of this letter. This Proposal shall not, however, create any legal rights or obligations between the parties. Tenant and Landlord acknowledge that both have the right to carry on negotiations with other Tenants, Landlords, or Sublessors. It is intended that all legal rights and obligations regarding this transaction will come into existence only when a definitive lease agreement is signed and delivered by all appropriate entities.**

Please respond within one week of date of this proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "J. David Smith". The signature is fluid and cursive, with a large initial "J" and a stylized "S" at the end.

J. David Smith  
Senior Vice President  
DRE #01246923



[dsmith@cresa.com](mailto:dsmith@cresa.com)

CC'd John Roth

## **TRAVEL EXPENSE POLICY**

### **ELIGIBILITY CRITERIA FOR REIMBURSEMENT OF TRAVEL EXPENSES**

All employees may be eligible for reimbursement of receipted lodging and per diem for pre approved business travel. The circumstances of travel will determine eligibility and the rate allowed. Blue Oak Charter School (BOCS) shall determine the necessity for and the mode of travel to be reimbursed. In accordance with the BOCS policy, reimbursement shall be for actual, necessary, and appropriate business and travel expenses incurred fifty (50) miles or more from home and the school site.

### **BUSINESS AND TRAVEL POLICY**

The Blue Oak School Fiscal Policy provides information on reimbursement for approved travel less than 50 miles from home and the school site. Lodging and/or meals including in hotel expenses, conference and registration fees, transportation costs such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Employees who are unable to consume meal(s) provided during training as noted above due to time constraints or other considerations, such as reasonable accommodation, may be reimbursed in accordance with the rates established in policy, provided an alternate meal was purchased. Snacks and continental breakfasts such as rolls, juice, and coffee are not considered to be meals.

When employees are required to obtain lodging due to school business, reimbursement will be for actual receipted lodging plus applicable mandatory taxes and fees, in accordance with policy and the published lodging maximums. Employees shall only use commercial lodging establishments such as hotels, motels, bed and breakfast inns, public campgrounds, or short-term rentals (such as Airbnb) that cater to the general public. Lodging will not be reimbursed without a valid receipt.

Reimbursement of lodging expenses in excess of specified amounts, excluding taxes, requires advance written approval from Blue Oak School Executive Director. The Executive Director may delegate approval authority to departmental Appointing Powers or increase the lodging maximum rate for the geographical area and period of time deemed necessary to meet the needs of the school. Employee may not claim lodging, meal, or incidental expenses within 50 miles of his/her home or headquarters.

## **AIRLINE REWARDS CREDITS**

School employees shall not receive reimbursement for using airline rewards credits (credits, points, etc.) while conducting approved school business. Airline rewards credits do not translate to a cash value to be reimbursed by the school.

## **HOTEL REWARDS CREDITS**

School employees shall not receive reimbursement for using hotel rewards credits (credits, points, etc.) while conducting approved school business. Hotel rewards credits do not translate to a cash value to be reimbursed by the state.

## **ALCOHOLIC BEVERAGES**

School employees shall not receive reimbursement for purchasing alcoholic beverages while conducting approved school business.

## **RECEIPT POLICY**

Reimbursement will be claimed only for pre approved, actual and necessary business, and travel expenses. Regardless of any exceptions to receipt policy, the approving officer may require additional certification and/or explanation from an employee to determine expenses were actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Receipts shall be submitted for every item of expense. Receipts are required to be submitted with a travel expense claim, it is the employee's responsibility to maintain receipts and records of their actual expenses. Receipts must be made available for audit upon request by the business office. Receipts are required for every item of transportation and business expense incurred as a result of conducting school business.

## **REIMBURSEMENTS FOR MEALS, INCIDENTALS, AND LODGING**

Employees on authorized travel status may be reimbursed for receipted lodging and per diem. Reimbursement rates for meals and incidentals are as follows:

Breakfast - up to \$7

Lunch - up to \$11

Dinner - up to \$23

Incidentals - up to \$5

## **TIPS FOR ALLOWABLE MEAL EXPENSES**

Employees may receive reimbursement for tips related to allowable meal expenses incurred while conducting approved school business as follows:

- Up to \$2.00 or 20%, whichever amount is greater.

A meal expense may be an allowable expense if the employee is eligible to claim a meal in accordance with school policy.

School employees submitting claims for tips associated with allowable meal expenses shall only receive reimbursement up to the maximum amount allowed for meal expenses. Expenses in excess of the maximum amount allowed for meal expenses are not reimbursable. For example, if the maximum allowable reimbursement for dinner is \$23.00, then the maximum allowable reimbursement for a \$23.00 dinner plus tip is \$23.00.

## **TIPS ALLOWABLE FOR TRAVEL EXPENSES**

School employees may receive reimbursement for tips related to allowable transportation expenses incurred while conducting approved state business as follows:

- Up to \$2.00 or 20%, whichever amount is greater.
- For example, for an allowable \$20.00 transportation expense, such as a transportation network company (such as Uber or Lyft) or taxi expense, the maximum allowable tip is the greater of \$2.00 or 20% [\$4.00]).

Employees must maintain receipts to substantiate the amounts claimed were not in excess of the amount of the actual expense.

BOCS must comply with current IRS policy. The term “incidentals” includes fees and tips given to porters, baggage carriers, and hotel staff. No other items may be claimed as Incidentals.

## **TRAVEL TIMEFRAMES**

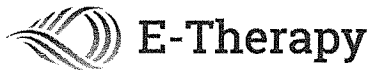
For travel lasting 24 hours or more, employees may claim meals (at the rates noted above), based on the following timeframes:

- First day of travel:
  - Trip begins at or before 6 am - Breakfast may be claimed
  - Trip begins at or before 11 am - Lunch may be claimed
  - Trip begins at or before 5 pm - Dinner may be claimed
- Continuing travel after 24 hours:
  - Trip ends at or after 8 am - Breakfast may be claimed
  - Trip ends at or after 2 pm - Lunch may be claimed
  - Trip ends at or after 7 pm - Dinner may be claimed
- Fractional day travel (trips less than 24 hours):
  - Trip begins at or before 6 am and ends at or after 9 am - Breakfast may be claimed
  - Trip begins at or before 4 pm and ends at or after 7 pm - Dinner may be claimed
  - If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expenses may be claimed or reimbursed more than once on any given date or during any twenty-four (24)-hour period.
  - Employees may not claim lunch or incidentals on one-day trips.
  - When trips are less than 24 hours and there is no overnight stay, meals claimed are taxable.

## SHORT-TERM LODGING REIMBURSEMENT RATES

HR Manual section 2201 – Travel and Relocation Policy provides additional information about short-term lodging and the excess lodging rate request process.

County	Maximum Lodging Reimbursement Rate
All counties except those listed below	\$90
Sacramento, Napa, Riverside	\$95
Marin	\$110
Los Angeles, Orange, Ventura & Edwards AFB, excluding the city of Santa Monica	\$120
San Diego, Monterey	\$125
Alameda, San Mateo, Santa Clara	\$140
City of Santa Monica	\$150
San Francisco	\$250



## AGREEMENT BETWEEN E-THERAPY AND BLUE OAK SCHOOL

January 20, 2023

This AGREEMENT is made between Blue Oak School (here in after referred to as "BOS") at 450 W. East Ave, Chico, CA 95926 and E-Therapy, LLC at P.O. Box 843453, Dallas, TX 75284-3453 (hereinafter referred to as "Provider") and jointly as PARTIES.

### **Provider Responsibilities:**

Provider agrees to:

- Provide direct teletherapy and indirect services which include: speech therapy, counseling, social work, occupational therapy, psychological services, and physical therapy at the rates provided on the rates page (last page).
- Submit invoices for billing
- Ensure services are delivered in accordance with the student's IEP
- Establish new educational therapy goals on an annual basis, or as required
- Provide BOS with access to E-Therapy's STAR system for BOS to refer students; access service session information and documentation; and access billing invoicing and billing history, and other information as applicable.

### **Confidential Information**

- BOS and Provider understand and agree that they will not disclose any information related to the business terms of this AGREEMENT to any third party or publicly in any format, which is not already public knowledge.
- BOS and Provider understand and agree that they will not disclose any information related to each party's operations and technology or intellectual property assets, learned over the course of doing business under this agreement to any third party or publicly in any format, which is not already public knowledge.
- This Confidential Information will continue for a period of 2 years after the termination of this AGREEMENT and will not apply to any Confidential Information that becomes public in the future.
- Confidential Information may be released pursuant to any legal requests, court orders, governmental agency/body requirements, or any other regulatory directives BOS may be required to comply with.

### **Ownership and Intellectual Property**

BOS understands that Provider is providing a proprietary solution and agrees that it will not copy or reproduce Provider's solution, in part or in whole, or in any form whatsoever, including for commercial purposes BOS agrees to keep confidential any materials it receives that relate to Provider's solution, including any code, technology architecture, or any other technical or solution related operating materials.

### **Contractor Status and Applicable Law:**

BOS and Provider understand and agree that the Provider is acting and performing as an independent contractor at all times. Provider and BOS must fully comply with all applicable provisions of law and other rules and regulations of any and all governmental authorities relating to licensure and the regulation of the Provider and BOS.

### **Term:**

This AGREEMENT shall be for an initial term beginning January 20, 2023 to June 30, 2024. The AGREEMENT will automatically renew for successive periods of one year each unless either Party gives written notice of non-renewal at least 60 days before expiration of the then-

current term.

**Written Notices:**

- Written Notices directed to BOS should be sent via Certified Mail to above address
- Written Notices directed to Provider should be sent via Certified Mail to above address

**Non-Solicitation:**

BOS agrees to not directly hire any therapist that is contracted or has been contracted by Provider to serve BOS in order to provide services independently of Provider during the contract and for a period of 1 year after the contract terminates.

**Transfer and Assignment:**

BOS and Provider may assign its rights and obligations hereunder to an affiliate under common corporate control or to a company owned by any of Parties' current shareholders or to a purchaser of all or substantially all of the Parties equity and/or assets. In all other cases of Transfers and/or Assignments, BOS and Provider shall have the right to assign any and all rights and duties acquired by it hereunder, subject to the other Party's consent, which shall not be unreasonably withheld, conditioned or delayed.

**Law of State to Govern:**

The validity, enforceability and interpretation of any of the clauses of this AGREEMENT will be determined and governed by the substantive and procedural laws of the state of Arizona.

**Scope of AGREEMENT:**

This AGREEMENT constitutes the final, complete and entire contract between the parties and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions of the parties, whether written or oral. There are no representations or other agreements included. No supplemental modification or waiver of this AGREEMENT will be binding unless executed in writing by the parties to be bound thereby.

**Amendments:**

This AGREEMENT may be amended at any time by mutual agreement of the parties. However, before any amendment will be operative or valid, it must be in writing and signed by both the Provider and BOS.

**Payment:**

Payment will be made by BOS within thirty (30) days of receipt of Provider's invoice. Payments made be made electronically via ACH or mailed to E-Therapy, LLC at P.O. Box 843453, Dallas, TX 75284-3453. Late payments may be subject to a 2.5% late payment fee.


THE PARTIES execute this AGREEMENT:

By:

Printed Name:  
Title:  
Blue Oak School  
Date:

Name: Harris Larney  
Title: Chief Executive Officer  
E-Therapy  
Date: January 20, 2023

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Signature

### Therapy Rates

Hourly rates for Provider teletherapy services:

• Direct Therapy Services:	\$90.00 Per Hour
• Direct Group Therapy Services:	
• Groups of 2 Students:	\$120.00 Per Hour
• Groups of 3 Students:	\$160.00 Per Hour
• Indirect Therapy Services, Includes: • Case Management; consults; review of records; any other requested/required meetings and/or paperwork; and/or specific billing protocols (i.e. Medicaid if applicable)	\$90.00 Per Hour
• IEP Meeting Attendance and Writing Of The IEP, as appropriate:	\$90.00 Per Hour
• Progress Reports:	\$21.25 Flat Fee
• Student Evaluations (Report included):	\$350.00 Flat Fee
• FBA (Functional Behavior Assessment):	\$95.00 Per Hour
• Mental Health Screenings:	\$90.00 Per Hour
• Psychological Services:	\$90.00 Per Hour
• Psych Ed Assessments (Report(s) Included):	\$1500.00 Flat Fee
• No-Shows:	\$90.00 Per Hour
• Cancellations less than 24 hours notice:	\$90.00 Per Hour
• An additional \$10.00 per hour for Bilingual Therapy Services and \$350.00 Flat Fee for Bilingual Evaluations (Report Included)	
• Webcams and Headphones (if requested): (\$40.00 Per Webcam / \$25.00 Headset if purchased individually)	\$65.00 Per Set





# BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

## CLASSIFIED HOURLY RATE SCHEDULE

Effective August 1, 2022

Steps	1	2	3	4	5	6-10	11-12	13-15	16-19	20
-------	---	---	---	---	---	------	-------	-------	-------	----

### Ranges

3	15.50	16.28	17.09	17.94	18.84	20.77	21.81	22.90	24.05	25.25
4	16.28	17.09	17.94	18.84	19.78	21.60	22.68	23.82	25.01	26.26
5	17.09	17.94	18.84	19.78	20.77	22.36	23.47	24.65	25.88	27.17
6	17.94	18.84	19.78	20.77	21.81	23.47	24.65	25.88	27.17	28.53
7	18.84	19.78	20.77	21.81	22.90	24.65	25.88	27.17	28.53	29.96
8	19.78	20.77	21.81	22.90	24.05	25.88	27.17	28.53	29.96	31.46
9	20.77	21.81	22.90	24.05	25.25	27.17	28.53	29.96	31.46	33.03
10	21.81	22.90	24.05	25.25	26.51	28.53	29.96	31.46	33.03	34.68
11	22.90	24.05	25.25	26.51	27.84	29.96	31.46	33.03	34.68	36.41
12	24.05	25.25	26.51	27.84	29.23	31.46	33.03	34.68	36.41	38.24
13	25.25	26.51	27.84	29.23	30.69	33.03	34.68	36.41	38.24	40.15
14	26.51	27.84	29.23	30.69	32.22	34.68	36.41	38.24	40.15	42.15
15	27.84	29.23	30.69	32.22	33.83	36.41	38.24	40.15	42.15	44.26
16	29.23	30.69	32.22	33.83	35.53	38.24	40.15	42.15	44.26	46.48
17	30.69	32.22	33.83	35.53	37.30	40.15	42.15	44.26	46.48	48.80
18	32.22	33.83	35.53	37.30	39.17	42.15	44.26	46.48	48.80	51.24
19	49.95	52.44	55.07	57.82	60.71	65.34	68.61	72.04	75.64	79.42

*Up to three (3) years of credit on the salary schedule may be granted for previous experience .  
After longevity step 20 an increase of 1.5% will be added for each ongoing year.*

RANGE	CLASSIFICATION
3	Instructional Aide/Classified Support/Maintenance/Custodial/Cafeteria/Translator
4	Health Aide/Paraprofessional
6	Parent Community/Liaison/Attendance Clerk/Festival Support
7	Registrar/Business Office Assistant
10	Wellness Coordinator
11	Executive Assistant/HR Coordinator
17	Specialty Presenter
19	School Nurse/Counselor

**Board Approved:**

Blue Oak Charter School Calendar

2023-2024

July 2023						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

<p><b><u>Observed Holidays:</u></b></p> <p>September 4<sup>th</sup> – Labor Day</p> <p>October 9<sup>th</sup> – Indigenous Peoples’ Day</p> <p>November 10<sup>th</sup> – Veterans Day</p> <p>November 20<sup>th</sup> to 24<sup>th</sup> – Fall Break</p> <p>December 25<sup>th</sup> to January 5<sup>th</sup> – Winter Break</p> <p>January 15<sup>th</sup> – Martin Luther King Jr. Day</p> <p>February 16<sup>th</sup> to 19<sup>th</sup> – President’s Day Weekend</p> <p>March 18<sup>th</sup> to March 22<sup>nd</sup> – Spring Break</p> <p>March 29<sup>th</sup> to April 1<sup>st</sup> – Spring Travel Days</p> <p>May 27<sup>th</sup> – Memorial Day</p>	<div><div></div> School Closed/Holidays</div> <div><div></div> Half Day</div> <div><div></div> Teacher In-Service Day (No School for Students)</div> <div><div></div> First and Last Day of School</div> <div><div></div> Parent-Teacher Conferences</div>
---	--

**BLUE OAK CHARTER SCHOOL  
CHARTER SCHOOL NUMBER: 0415**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://CLAconnect.com)

**BLUE OAK CHARTER SCHOOL  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>4</b>
<b>STATEMENT OF ACTIVITIES</b>	<b>5</b>
<b>STATEMENT OF FUNCTIONAL EXPENSES</b>	<b>6</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>7</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>8</b>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE</b>	<b>15</b>
<b>SCHEDULE OF INSTRUCTIONAL TIME</b>	<b>16</b>
<b>SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)</b>	<b>17</b>
<b>RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED     FINANCIAL STATEMENTS</b>	<b>18</b>
<b>NOTES TO SUPPLEMENTARY INFORMATION</b>	<b>19</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>20</b>
<b>INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE</b>	<b>22</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>25</b>
<b>SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS</b>	<b>26</b>



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Blue Oak Charter School  
Chico, California

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of Blue Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibility for the Audit of the Financial Statements***

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

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

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

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

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Glendora, California  
January 30, 2023

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2022**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 151,124
Accounts Receivable - Federal and State	850,185
Prepaid Expenses and Other Assets	<u>73,169</u>
Total Current Assets	<u>1,074,478</u>

**LONG-TERM ASSETS**

Deposits	28,000
Property, Plant, and Equipment, Net	<u>1,619</u>
Total Long-Term Assets	<u>29,619</u>

Total Assets	<u><u>\$ 1,104,097</u></u>
--------------	----------------------------

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	\$ 248,967
Deferred Revenue	<u>231,953</u>
Total Liabilities	<u>480,920</u>

**NET ASSETS WITH DONOR RESTRICTIONS**

	<u>623,177</u>
Total Liabilities and Net Assets	<u><u>\$ 1,104,097</u></u>

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

**REVENUES, WITHOUT DONOR RESTRICTIONS**

State Revenue:	
State Aid	\$ 1,740,521
Other State Revenue	661,305
Federal Revenue:	
Grants and Entitlements	626,199
Local Revenue:	
In-Lieu Property Tax Revenue	636,546
Contributions	43,222
Forgiveness of Note Payable	529,920
Other Revenue	1,017
Total Revenues	<u>4,238,730</u>

**EXPENSES**

Program Services	3,690,614
Management and General	544,985
Total Expenses	<u>4,235,599</u>

**CHANGE IN NET ASSETS**

3,131

Net Assets Without Donor Restrictions - Beginning of Year

620,046

**NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR**

\$ 623,177

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 1,933,815	\$ 193,561	\$ 2,127,376
Pension Expense	349,174	42,635	391,809
Other Employee Benefits	127,830	11,483	139,313
Payroll Taxes	72,378	7,245	79,623
Management Fees	-	108,037	108,037
Legal Expenses	-	5,982	5,982
Accounting Expenses	-	15,855	15,855
Instructional Materials	100,291	-	100,291
Other Fees for Services	251,592	53,047	304,639
Advertising and Promotion Expenses	-	72,354	72,354
Office Expenses	51,416	534	51,950
Information Technology Expenses	34,840	1,452	36,292
Occupancy Expenses	671,620	6,815	678,435
Travel Expenses	11,737	-	11,737
Conferences, Conventions, and Meetings	12,094	1,211	13,305
Depreciation Expense	17,659	1,768	19,427
Insurance Expense	41,454	4,149	45,603
Other Expenses	14,714	18,857	33,571
	<u>\$ 3,690,614</u>	<u>\$ 544,985</u>	<u>\$ 4,235,599</u>
Total			

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ 3,131
Depreciation	19,427
Forgiveness of Note Payable	(529,920)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities and Liabilities:	
Accounts Receivable - Federal and State	41,835
Accounts Receivable - Other	11,223
Prepaid Expenses and Other Assets	4,409
Deferred Revenue	73,329
Accounts Payable and Accrued Liabilities	165,939
Net Cash Used by Operating Activities	<u>(210,627)</u>

**NET CHANGE IN CASH AND CASH EQUIVALENTS** (210,627)

Cash and Cash Equivalents - Beginning of Year 361,751

**CASH AND CASH EQUIVALENTS - END OF YEAR** \$ 151,124

**SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES**

    Forgiveness of Note Payable \$ 529,920

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Blue Oak Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School is funded principally through state of California public education monies received through the California Department of Education.

The charter may be revoked by the Chico Unified School District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

**Basis of Accounting**

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

**Basis of Presentation**

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

**Use of Estimates**

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

**Functional Allocation of Expenses**

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

**Cash and Cash Equivalents**

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Asset Classes**

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

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

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

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

Property, plant, and equipment are stated at cost if purchased or at estimated fair value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset.

**Compensated Absences**

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2022.

**Revenue Recognition**

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions**

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

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of \$747,530 of which \$231,953 is recognized as deferred revenue in the statement of financial position.

**Property Taxes**

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

**Income Taxes**

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through January 30, 2023, the date these financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grant receivables for the total amount of \$1,001,309.

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

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The School maintains an interest bearing cash account with a financial institution. The account at this institution is insured by the Federal Deposit Insurance Corporation (FDIC). At times, cash in this account exceeds the maximum insured amount. The School has not experienced any losses regarding this account and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense for the year ended June 30, 2022 was \$19,427.

The components of property, plant, and equipment as of June 30, 2022 are as follows:

Building	\$ 1,192,117
Equipment, Furniture, and Fixtures	41,592
Total	1,233,709
Less: Accumulated Amortization	(1,232,090)
Total Property, Plant, and Equipment	<u>\$ 1,619</u>

**BLUE OAK CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 5    NOTES PAYABLE LIABILITY**

On April 21, 2020 the School received a loan from Golden Valley Bank in the amount of \$529,920 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP Loan). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration (SBA). Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within ten months after the covered period, then payment of principal and interest shall begin on that date.

In July 2021, the SBA processed the School's PPP Loan forgiveness application and notified Golden Valley Bank the PPP Loan qualified for full forgiveness. Loan proceeds were received by the bank from the SBA on this date.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

**NOTE 6    EMPLOYEE RETIREMENT**

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and [www.calstrs.com](http://www.calstrs.com).

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)**

**State Teachers' Retirement System (STRS) (Continued)**

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 221,801	100%
2021	197,483	100%
2022	245,619	100%

**Public Employees' Retirement System (PERS)**

**Plan Description**

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Funding Policy**

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 7.0%. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

**BLUE OAK CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)**

**Public Employees' Retirement System (PERS) (Continued)**

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 108,037	100%
2021	92,722	100%
2022	146,190	100%

**NOTE 7 OPERATING LEASES**

The School amended its existing lease which extended the lease until July 2023. Lease expense under the amended agreement for the year ended June 30, 2022 was \$586,404.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	<u>\$ 615,300</u>

**NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES**

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

**NOTE 9 SUBSEQUENT EVENT**

In November 2022, the School entered into a factored receivable agreement with Charter Asset Management in the amount of \$260,000.

## **SUPPLEMENTARY INFORMATION**

**BLUE OAK CHARTER SCHOOL**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**  
**UNAUDITED**

Blue Oak Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School is funded principally through state of California public education monies received through the California Department of Education. The School is sponsored by the Chico Unified School District (the Sponsor).

Charter School number authorized by the state: 0415

The board of directors and the administrators as of the year ended June 30, 2022 were as follows:

**BOARD OF DIRECTORS**

<u>Member</u>	<u>Office</u>	<u>Term End (Length)</u>
Chelsea Parker	Chair	June 2023 (3 years)
Vicki Wonacott	Co-Chair	June 2022 (2 years)
Amber Brown	CFO	June 2024 (3 years)
Trisha Atehortua	Secretary	June 2022 (2 years)
Kristen Woods	Member	June 2025 (3 years)
Leanna Glander	Member	June 2024 (3 years)
Laurel Hill-Ward	Member	June 2023 (3 years)

**ADMINISTRATORS**

Susan Domenghini	Executive Director
------------------	--------------------

**BLUE OAK CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
Kindergarten	36,000	58,440	177	In compliance
Grades 1-3	50,400	54,125	177	In compliance
Grades 4-6	54,000	54,800	177	In compliance
Grades 7-8	54,000	55,945	177	In compliance

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

**BLUE OAK CHARTER SCHOOL  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	99.55	103.22	101.43	104.92
Grades 4-6	80.79	81.90	80.53	81.72
Grades 7-8	54.79	55.83	54.50	55.64
ADA Totals	<u>235.13</u>	<u>240.95</u>	<u>236.46</u>	<u>242.28</u>

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

**BLUE OAK CHARTER SCHOOL  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022**

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

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

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

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

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

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

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



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

Board of Directors  
Blue Oak Charter School  
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Blue Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated January 30, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

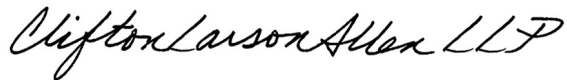
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Glendora, California  
January 30, 2023



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Blue Oak Charter School  
Chico, California

### Opinion on State Compliance

We have audited Blue Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's state compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

### Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

### **Auditors' Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

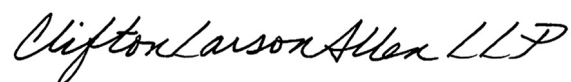
### **Compliance Requirements Tested**

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Glendora, California  
January 30, 2023

**BLUE OAK CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**BLUE OAK CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

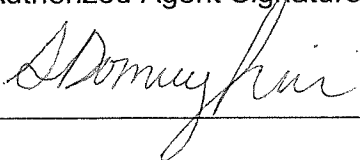
**Cover Page**

**Mail completed applications to:**

California Department of Education  
Expanded Learning Division  
1430 N Street, Suite 3400  
Sacramento, CA 95814-5901

Agency Name	Blue Oak Charter School
County-District Code/Federal Employer Identification Number	02-0702969
County Name	Butte
Agency Type	NonLEA
Authorized Agent Name	Susan Domenighini
Authorized Agent Professional Title	Executive Director
Authorized Agent Address	450 W East Ave
Authorized Agent City, State, Zip Code	Chico, CA 95926
Authorized Agent Telephone Number	530-879-7483 Ext. 2003
Authorized Agent Email Address	sdomenighini@blueoakcharterschool.org
Program Contact Name	Susan Domenighini
Program Contact Professional Title	Executive Director
Program Contact Address	450 W East Ave
Program Contact City, State, Zip Code	Chico, CA 95926
Program Contact Telephone Number	530-879-7483 Ext. 2003
Program Contact Email Address	sdomenighini@blueoakcharterschool.org
ASES Core Amount Requested	\$64,846.60

I hereby certify that I have read, acknowledge, and agree to the terms as stated on the Certified Assurances, as well as on all forms contained herein not requiring individual signature. I also certify (if applicable) that I will share equal decision-making and grant compliance with the signing Co-applicant(s), including all assurances and fiscal reporting requirements.

Authorized Agent Signature: 	Date: 2/10/23
--	------------------

# After School Education and Safety Program Universal Application 2023–24

Application ID: 23-02-04-23-ASES-260

## Co-Applicant Information Form

*If you are applying with a Co-applicant please fill out this form. If you are applying with more than one Co-applicant, each Co-applicant must have the information completed and sign below:*

Co-Applicant Information	
Co-Applicant Agency Name	
Co-Applicant Name	
Co-Applicant Professional Title	
Co-Applicant Address	
Co-Applicant City, State, Zip Code	
Co-Applicant Telephone Number	
Co-Applicant Email Address	
<p>I hereby certify that I have read, acknowledge, and agree to the terms as stated on the Certified Assurances, as well as on all forms contained herein not requiring individual signature. I also certify (if applicable) that I will share equal decision- making and grant compliance with the signing co-applicant(s), including all assurances and fiscal reporting requirements.</p>	
Authorized Agent Signature:	Date:
Co-Applicant Signature:	Date:

**After School Education and Safety Program  
Universal Grant Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**Authorized Designee**

An **Authorized Signature (if applicable)** refers to a person who is eligible to authorize and sign on behalf of an agency or organization in recognition that a grant application has been submitted. In the absence of the Authorized Signature, a Designee is able to sign the After School Education and Safety (ASES) Universal grant application. **An original “wet” signature from a Designee will only be accepted in blue ink along with a copy of a recent governing board resolution or minutes specifically authorizing the designee to accept and sign as a proxy for financial statements and legally binding documents.**

Signature authority is the permission to execute transactions up to limits established by relevant applicant agency’s policies and permission to approve transactions for execution. This approval attests to the appropriateness of the transaction within the applicant’s program objectives and budgetary authorizations.

Individuals who receive delegated authority shall have active involvement with the activity being conducted; and have sufficient know ledge of the applicant agency’s policies, rules, law s, regulations, and procedures to ensure compliance.

Agency Name:	
Designee Name:	
Designee Title:	
Designee Signature:	
Signature Date:	


**After School Education and Safety Program  
Universal Grant Application 2023-24**

Application ID: 23-02-04-23-ASES-260

**Signatures and Approvals**

**School Principal or Executive Director Approval**

The school principal or executive director of a direct-funded charter school of each school to be served by the proposed program must approve this program application.

County-District-School Code	School Name	Name of School Principal or Executive Director	Signature of School Principal or Executive Director
04614246119523	Blue Oak Charter	Susan Domenighini, Interim Executive Director	

The local educational agency (LEA) superintendent must be in agreement with the intent of this application. The LEA superintendent assures that all schools in this application meet eligibility requirements for funding pursuant to the terms and conditions described in the request for application.

*If the LEA superintendent is already a signatory on the cover page of this application, the signature below is not required.*

Direct funded charter schools applying for grant funding are not required to obtain the superintendent's signature for approval.

County-District-School Code	School District Name	Name of Superintendent	Signature of Superintendent
04614240000000	Chico Unified	Kelly Staley, Superintendent	Not available for signature

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 1**

These Certified Assurances, per California *Education Code* (EC), are required as part of the After School Education and Safety Universal and Renewal grant application.

Note: All grantees are required to retain on file a copy of the General Assurances for their records and for audit purposes. Please download the General Assurances on the California Department of Education's (CDE) Funding Forms web page at <https://www.cde.ca.gov/fg/fo/fm/ff.asp>. Grantees should not submit General Assurances to the CDE.

On behalf of the applicant agency, the Authorized Signature or Designee and all co-applicants (if applicable) hereby agree to, and certify the following:

1. The program will include an educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science (EC Section 8482.3[c][1][A], 8482.3[f][6], and 8483.3[c][1]).
2. The program will have an educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities (EC sections 8482.3[c][1][B], 8482.3[f][6], and 8483.3[c][2]). Such activities might involve Science, Technology, Engineering, and Mathematics, The arts, music, physical activity, health promotion, general recreation, technology, career awareness, and activities to support positive youth development.
3. The program will agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with EC Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2. The program will agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (EC sections 8482.3[d][1], 8482.3[d][2], and 8483.3[c][8]).
4. Each partner in the application agrees to share responsibility for the quality of the program (EC Section 8482.3[f][3]).
5. The program agrees to follow all fiscal reporting and auditing standards required by the CDE (EC Section 8482.3[f][5]).

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 2**

6. Program agrees to provide information to the department for the purpose of program evaluation and will certify that program evaluations will be based upon any requirements recommended by the Advisory Committee on Before and After School Programs and adopted by the state board, including the annual outcome-based data for evaluation (*EC* sections 8482.3[f][7], 8482.3[f][8], 8483.3[c][11], and 8484[a])
7. The program will provide attendance data on participating pupils in the expanded learning program and the continuous quality improvement process to the CDE on an annual basis (*EC* sections 8482.3[f][10][A] and 8484[a][1][A]).
8. As required by the CDE, programs will submit program attendance on a semiannual basis (*EC* sections 8482.3[f][10][B] and 8484[a][1][B]).
9. The program will review their after school program plans every three years. The review is to include, but not limited to program goals (a program may specify any new program goals that will apply to the following three years during the grant renewal process), program content, outcome measures that the program will use for the next three years, and any other information requested by the CDE. If the program goals or outcome measures change as a result of this review, the program shall notify the CDE. The grantee shall maintain documentation of the after school program plan for a minimum of five years (*EC* sections 8482.3[g][1][A] and 8482.3[g][1][F]).
10. The program acknowledges that the CDE shall monitor this review as part of its onsite monitoring process (*EC* Section 8482.3[g][2]).
11. Every program established pursuant to this article shall be planned through a collaborative process that includes parents, youth, and representatives of participating public schools, governmental agencies, such as city and county parks and recreation departments, local law enforcement, community organizations, and the private sector (*EC* Section 8482.5[b]).
12. Every pupil attending a school operating a program is eligible to participate in the program, subject to program capacity (*EC* Section 8482.6).
13. A program is not required to charge family fees or conduct individual eligibility determination based on need or income (*EC* Section 8482.6).

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 3**

14. Offsite programs shall align the educational and literacy component of the program with participating pupils' regular school programs (*EC* sections 8482.8[a][2] and 8484.6[a]). Offsite programs will ensure communication among teachers in the regular school program, after school staff and parents of students. Offsite programs will ensure communication among teachers in the regular school program, staff in the before school and after school components of the program, and parents of pupils (*EC* Section 8482.8[a][2]).
15. A program that requests approval to operate an offsite program shall describe the manner in which the applicant intends to provide safe, supervised transportation between school sites; ensure communication among teachers in the regular school program, staff in the before school and after school components of the program, and parents of pupils; and coordinate the educational and literacy component of the before and after school components of the program with the regular school programs of participating pupils. (*EC* Section 8482.8[a][2]). No program located off school grounds shall be approved unless safe transportation is provided to the pupils enrolled in the program (*EC* Section 8484.6[a]).
16. The program will commence immediately upon the conclusion of the regular school day. (Note: A regular school day is any day that students attend and instruction takes place.) (*EC* Section 8483[a][1]).
17. The program will operate for a minimum of 15 hours per week (*EC* Section 8483[a][1]).
18. The program will operate until at least 6 p.m., on every regular school day (*EC* Section 8483[a][1]).
19. The program will establish a policy regarding reasonable early daily release of pupils from the program (*EC* Section 8483[a][1]).
20. Elementary school and middle school or junior high pupils should participate in the full day of the program every day during which pupils participate (*EC* Section 8483[a][2]).
21. For middle school or junior high school, programs may implement a flexible attendance schedule for those pupils (*EC* Section 8483[a][3]).

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 4**

22. First priority for enrollment of pupils in an after school program shall be given to homeless youth, pupils identified by the program as being in foster care, and to pupils eligible for free or reduced Priced meals (*EC* Section 8483[c][1][a]) and second priority shall be given to middle school and junior high pupils who attend program daily (*EC* Section 8483(c)[1][b]) After School Education and Safety Program Universal 2019–20.
23. The program will provide a safe physical and emotional environment, opportunities for relationship building, and promote active pupil engagement (*EC* Section 8483.3[c][3]).
24. The program will provide staff training and development (*EC* Section 8483.3[c][4]).
25. The program will integrate with the regular school day and other expanded learning opportunities (*EC* Section 8483.3[c][5]).
26. The program will engage in community collaboration, including, but not limited to, demonstrated support of the school site principal and staff (*EC* Section 8483.3[c][6]).
27. The program will provide opportunities for physical activity (*EC* Section 8483.3[c][7]).
28. The program will assume fiscal accountability (*EC* Section 8483.3[c][9]).
29. The program will meet all of the evaluation requirements (*EC* Section 8483.3[c][11]) and any such data required by the CDE.
30. The program will engage in the collection and use of pupil social, behavioral, or skill development data collection to support quality program improvement processes (*EC* Section 8483.3[c][12]).
31. The program will ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1 (*EC* Section 8483.4).
32. The program will establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district (*EC* Section 8483.4).

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 5**

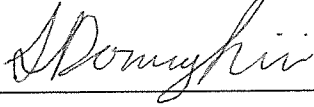
33. Selection of the program site supervisors shall be subject to the approval of the school site principal (*EC* Section 8483.4).
34. All program staff and volunteers will be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district (*EC* Section 8483.4).
35. All funds expended will supplement, but not supplant, existing funding for after school programs. State categorical funds for remedial education activities shall not be used to make the required contribution of local funds for those after school programs (*EC* sections 8483.5[e] and 8483.7[b]).
36. The program may provide three days of staff development during regular program hours using funds from the total grant award (*EC* Section 8483.7[a][4]).
37. The program will provide an amount of cash or in-kind local funds equal to not less than one-third of the total grant from the school district, governmental agencies, community organizations, or the private sector. Facilities or space usage may fulfill not more than 25 percent of the required local contribution (*EC* Section 8483.7[a][7]).
38. The program acknowledges that State categorical funds for remedial education activities shall not be used to make the required contribution of local funds for those after school programs (*EC* Section 8483.7[b]).
39. A program may expend on indirect costs no more than the lesser the school district's indirect cost rate, as approved by the CDE for the appropriate fiscal year or five percent of the state program funding received (*EC* Section 8483.9[a]).
40. The program may expend no more than 15 percent of that funding on administrative costs, which include indirect costs (*EC* Section 8483.9[b]).
41. A program will ensure that no less than 85 percent of that funding is allocated to school sites for direct services to pupils. The cost of a program site supervisor may be included as direct services, provided that at least 85 percent of the site supervisor's time is spent at the program site (*EC* Section 8483.9[c]).

**After School Education and Safety Program  
Universal Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**California *Education Code* Certified Assurances  
Page 6**

42. The program shall submit evidence of a data-driven program quality improvement process that is based on CDE's guidance on program quality standards (*EC* Section 8484[a][2]).
43. Programs may be conducted upon the grounds of a community park, recreational facility, or other site as approved by the State Department of Education in the grant application process (*EC* Section 8484.6[a]).
44. An offsite program shall comply with all statutory and regulatory requirements that are applicable to similar programs conducted on the school site (*EC* Section 8484.6[b]).
45. If 15 percent or more of the pupils enrolled in a public school that provides instruction in kindergarten or any of grades 1 to 12, inclusive, speak a single primary language other than English, as determined from the census data submitted to the CDE in the preceding year, all notices, reports, statements, or records sent to the parent or guardian of any such pupil by the school or school district shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language (*EC* Section 48985[a]).

I acknowledge understanding of and agreement with California <i>Education Code</i> Certified Assurances 1–45.	
Authorized Agent Signature: 	Date: 2/10/23

**After School Education and Safety Program  
Universal Grant Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**Disqualifications**

The following conditions must be met for an application to be considered for ASES funding. If an Applicant does not comply with the following items, either individual schools or the entire application **will be disqualified** from funding consideration.

a. Individual School Disqualification

- An individual school that is not in Good Standing at the time the application is reviewed **will be disqualified**.

b. Application Disqualification

- A New application without a Program Narrative **will be disqualified**. The Applicant **must** submit, as an attachment, a Program Narrative that describes the two ASES required program elements (see Description of Required Program Narrative section).
- An application without an original “wet” signature, **using blue ink** signature (LEA Authorized Signature on the Cover Page) **will be disqualified**. Signatures submitted after the application deadline will not be accepted. If an application is submitted by more than one Applicant, all co-applicants must sign the application. If a co-applicant fails to sign the form, the co-applicant will be dropped from the application. However, at least one LEA must always sign the Cover Page of the application.
- A Cover Page without an original Authorized Signature or without a Designee Signature submitted with a copy of a recent governing board resolution or minutes—clearly authorizing the Designee to accept and sign as a proxy for financial statements and legally binding documents—**will be disqualified**.
- The ASSIST-generated application forms (see Application Checklist in this RFA) that are submitted to the CDE after **February 10, 2023, will be disqualified**.

Authorized Agent Signature: 	Date: SD 2/10/23
--	---------------------

**After School Education and Safety Program  
Universal Grant Application 2023-24**  
Application ID: 23-02-04-23-ASES-260  
**Award Calculator**

County-District-School Code	School Name	School Type (E/M)	Program Type	Days of Operation	Students Served	Amount Requested
04614246119523	Blue Oak Charter	M	After School Base	182	35	\$64,846.60
<b>Total</b>						<b>\$64,846.60</b>

Reimbursement Rates: \$10.18 for After School Base.

**After School Education and Safety Program  
Universal Grant Application 2023–24**

Application ID: 23-02-04-23-ASES-260

**Off-site Program Information**

The After School Education and Safety, 21st Century Community Learning Centers, and After School Safety and Enrichment for Teens grant recipients proposing to operate an after school program at a site other than that of the regular school day activity must complete this form. Please identify each off-campus program site below and indicate from which schools the pupils will be drawn.

The program site is the physical location where the after school program activities and services will be provided. One program site may serve students from more than one school. The program site must be a safe and easily accessible facility.

Mail or scan completed form to:  
Expanded Learning Division  
California Department of Education  
1430 N Street, Suite 3400  
Sacramento, CA 95814  
[expandedlearning@cde.ca.gov](mailto:expandedlearning@cde.ca.gov)

Application ID: 23-02-04-23-ASES-260		Proposed Effective Date	
Program Site Name		Proposed End Date	
Program Site Address			
City		State CA	ZIP Code
Phone			
Program Site Contact Person			
County-District- School Code	School Name	Number of pupils attending this offsite program	

Offsite Program Name		
Offsite Program Site Address		
City	State CA	ZIP Code
Phone		
Program Site Contact Person		
County-District-School Code	School Name	Number of pupils attending this offsite program
Please provide a justification for the proposed program location change. How is the offsite location safe and easily accessible? How far is the offsite location from the funded school site?		
Please describe how the program will provide safe transportation.		
Name of Program Director		
Signature of Program Director		Date

For California Department of Education Use Only

<input type="checkbox"/> Approve <input type="checkbox"/> Deny	
Consultant Review (review, approval and grantee/ System of Support for Expanded Learning notification)	Date
Analyst Review (file)	Date

**After-School Education and Safety Application**  
**Blue Oak Charter School**  
**Chico, Butte County, California**  
**04 61424 6119523**

The Blue Oak School ("Blue Oak") is a Waldorf method public charter school located in Chico, Butte County. Blue Oak is a TK-8th school serving approximately 270 students annually.

Blue Oak brings a formerly private-sector developmental model of educational pedagogy into the public sphere with integrity, purpose, and vision. Engagement of the child is foremost; one of the tenets of Waldorf-inspired education is that it is the teacher's job, and the school's lifeblood, to awaken and engage the will of a child. Children at Blue Oak model citizenry, compassion, and excellence in academic and social endeavors while embracing standards-based curriculum, instruction, and assessment. The curriculum is developmentally appropriate, neurologically sound, integrative, and imaginative and aligned with California state standards, including the Common Core State Standards ("CCSS"), Next Generation Science Standards ("NGSS"), English Language Development ("ELD") Standards, and any other applicable state content standards (hereinafter, collectively "State Standards"), with an emphasis on practical skills that work together to build the whole child. Blue Oak serves a diverse socioeconomic population with 58% of students who qualify for Free and Reduced Price Meals (FRPM). The pedagogy and student population support our learning community to experience a landscape of richness with respect to cultural backgrounds.

Blue Oak is committed to diversity, equity, and inclusion. A community task force has been established to work on reviewing educational opportunities, professional development, and curriculum to support equitable representation and understanding.

Parents engage in our programs supporting Harvest Festival, May Faire, concerts, and student activities such as middle school dances and field trips. Many families regularly log as many as one to two hundred hours a year for parent service because they are highly dedicated to this model of education in our community.

Chico and the Butte County community have endured a string of tragedies in the past five years. The evacuation of the city of Oroville due to damage to the dam, the Camp Fire 2018 which burned down the city of Paradise, and the pandemic have left a community with high rates of trauma and struggling families. Previous to this Butte County was already known to have the highest rate of Adverse Childhood Experiences.

**After-School Program**

Increases in afterschool activities have been consistently requested by the community over the past five years. Currently, offerings are primarily served by community volunteers and need to be more consistent to fully support student needs. The proposed after school program will allow

Blue Oak to formalize the homework club option currently available part-time with volunteers and allow us to improve and expand on the current offering. Homework club will take place after school daily. It will address areas in which the students are struggling or in need of additional time to complete work. This includes but is not limited to Mathematics, Science, Social Studies, English, and where appropriate computer technology. The Waldorf curriculum integrates these subjects through block scheduling. Projects supported in homework clubs often cover a combination of these subjects and teachers. Blue Oak will continue to offer enrichment through other sources. These include handwork, mindfulness, chess, and sports. Grant funding will allow us to serve students each school day at a more complete level.

**After School Education and Safety Program  
Universal Application**

Application ID: 23-02-04-23-ASES-260

**Checklist**

Must be received on, or before **February 10, 2023**, to the California Department of Education,  
Expanded Learning Division. Postmarks will be honored.

**Mail completed applications to:**  
California Department of Education  
Expanded Learning Division  
1430 N Street, Suite 3400  
Sacramento, CA 95814-5901

**Please submit these forms in the following order:**

- ☒ Cover Page
- ☐ NA Co-Applicant Information (if applicable)
- ☐ NA Designee Form (if applicable)
- ☒ Signatures and Approvals
- ☒ Assurances Pages 1-6 signed and returned (one set for the applicant and one set for the co-applicant)
- ☒ Disqualifications
- ☒ Award Calculator
- ☐ NA Offsite Program Information (if applicable)
- ☒ Program Narrative (NEW Grantees Only)
- ☒ Checklist