

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
FINANCE COMMITTEE
REGULAR MEETING

Join Zoom Meeting

<https://us06web.zoom.us/j/82362457215?pwd=UEpTVWJpVitTdTk2eTRrQXhJdnd5UT09>

Meeting ID: 823 6245 7215

Passcode: t39y2H

Tuesday, May 9th, 2023 - 4:15 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.

AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

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

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

- 1.4. Audience to Address the Committee

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

- 1.5. Agenda Modifications
- 1.6. Approve Minutes from April 11th, 2023

2. FINANCIAL REPORTS

- 2.1. Charter Impact Monthly Report
 - 2.1.1. Attendance and Enrollment
 - 2.1.2. Cash Flow
 - 2.1.3. Balance Sheet Detail
 - 2.1.4. Warrants/Aged Payable
 - 2.1.5. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.2. Point of Sale Transactions/Check Register
- 2.3. Credit Card Statement

3. BUSINESS

- 3.1. Administrative Pay Schedule Update
- 3.2. Contracts
 - 3.2.1. Speech-Language Pathologist, Advantage Therapy Services
 - 3.2.2. School Psychologist, E-Therapy
 - 3.2.3. Behavior Specialist, Family First
- 3.3. Form 990 Return
- 3.4. E-Rate Funding Approved
- 3.5. LCAP
- 3.6. Voluntary Financial Support for Staff Members Proposal
- 3.7. Executive Director's Report

4. NEXT MEETING - Tuesday, June 13th, 2023 at 4:15PM

5. ADJOURNMENT

Blue Oak Charter School
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REGULAR MEETING

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AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

1.1. Call Meeting to Order

- Vicki Wonacott called the meeting to order at 4:17PM.

1.2. Roll Call of Committee Members and Establish Quorum

- Present: Susan Domenighini, Vicki Wonacott, Kate McDonald, and Kellie Machi
- Absent: Chairun Combs

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."

- Susan Domenighini read the school invocation.

1.4. Audience to Address the Committee

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agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- No audience members were present to address the committee.

1.5. Agenda Modifications

- The BOFC removed items 3.1 and item 3.2 as those reports were not ready. They will be presented at the next meeting.

1.6. Approve Minutes from March 20th, 2023

- Kate McDonald made a motion to approve the minutes from the last meeting. Kellie Machi seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Vicki Wonacott	X			
Kate McDonald	X			
Chairun Combs				X
Kellie Machi	X			

- Vote passes.

2. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report

2.1.1. Attendance and Enrollment

2.1.2. Cash Flow

2.1.3. Balance Sheet Detail

2.1.4. Warrants/Aged Payable

2.1.5. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)

2.2. Point of Sale Transactions/Check Register

2.3. Credit Card Statement

- Jim Weber from Charter Impact gave an update on the March financials. The key take away was that Blue Oak got a higher funding formula for SPED funding so revenue is a little higher than last month. Expenses have stayed about the same since the last report. Our cash stabilized this month, which is a relief, and is looking solid through the rest of this year so we no longer need to discuss borrowing options. There is no update on the ADA at this time. Our model for next year is about the same that it has been. We will need to be conscious of how we spend our one-time funds this year and throughout the next couple of years because those funds won't be long-term or sustainable. There were no changes in our expenses outlook and nothing else unusual appearing in March. Some of the cash that we received this month is pre-emptive funding for next year, if we keep a steady budget throughout next year we will not need to worry about cash flow at the end of the year which is great news.

3. BUSINESS

~~3.1. Update Administrative Pay Scale~~

~~3.2. Executive Director's Report~~

4. SUSTAINABLE SCHOOL DESIGN TASK FORCE

4.1. Marketing for Kindergarten

- We do have a waiting list for our regular Kindergarten and TK classes next year but we are putting out another round of our Kindergarten postcards to remind people about our program so they can enroll on the waitlist in hopes to open a 3rd class for next year. In the grades, we have 2 classes with a waiting list for next year. Our overall hope for a sustainable school is to build waiting lists across all of the grades. Jim Weber has mentioned many times this year that our budget would be great at 300 students but we haven't been hitting that number so we would like to work on boosting enrollment. We have plenty of TK-aged students at the moment; we need more Kindergarten-aged students and 1st graders. We could make a 3rd Kindergarten for just TK students but that would not help with moving a full 1st grade class on the next year. We need a balance of TK and Kindergarten-aged students in each class.

5. NEXT MEETING - Tuesday, May 9th, 2023 at 4:15PM

6. ADJOURNMENT

- Vicki Wonacott adjourned the meetings at 4:30PM.

Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

Blue Oak Charter School

Monthly Financial Presentation – April 2023

April Highlights

Highlights

- Forecast P-2 ADA **232.45**, down (2) from last month.
- Expenses forecast **\$4.17 million+**, up slightly from previous month.
- Enrollment 262 recommended for \$3.8-\$3.9 million budget.
- Forecast surplus **\$159K (-\$276K + \$435)**, dependent on allocation of one-time grants.
- Cash ended month **\$660K**.

Compliance and Reporting

- LCAP and Budget approval due in June.
- Arts, Music & Instructional Materials Block Grant plan required before utilizing funding.

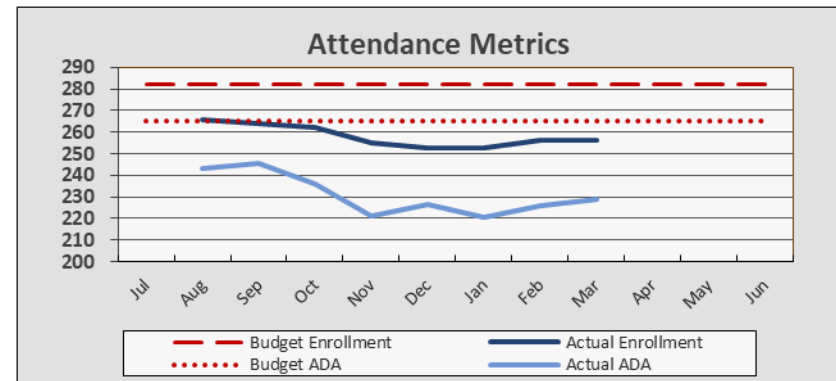
Attendance Data and Metrics



Enrollment and Per Pupil Data

<i>Enrollment & Per Pupil Data</i>			
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>
Average Enrollment	258	258	282
ADA	232	232	265
Attendance Rate	90.1%	90.1%	94.0%
Unduplicated %	57.7%	57.7%	57.5%
Revenue per ADA		\$18,647	\$14,954
Expenses per ADA		\$17,962	\$14,251

Attendance Metrics



Forecast P-2 ADA **232.45**.

Attendance declined between 87%-90% during Oct-Mar.

District UPP exceeded 55% (required for concentration), adding \$11K revenue.

LCFF is calculated at \$10,964 per ADA.

Revenue

- April Updates
 - \$435K 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	\$ 435,092	\$ -	\$ -	\$ -
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	-	-
One-Time Funding plan	\$ 504,636	\$ 1,003,424	\$ 247,717	\$ 121,242	\$ 95,796

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 2,093,734	\$ 2,054,299	\$ 39,435	\$ 2,548,521	\$ 2,819,929	\$ (271,408)
Federal Revenue	420,920	339,276	81,644	481,431	486,368	(4,937)
Other State Revenue	407,855	355,789	52,067	1,235,752	607,675	628,078
Other Local Revenue	42,119	41,667	452	68,732	50,000	18,732
Total Revenue	\$ 2,964,628	\$ 2,791,031	\$ 173,598	\$ 4,334,436	\$ 3,963,972	\$ 370,465



Expenses

- April Updates – expense forecast increased \$15K from prior month
 - Expenses forecast above \$4.17 million, exceeding budget.
 - Staffing increased rates, partially offset by reduced consultants (Subagreement).
 - Increased equipment funded by grant (Supplies).
 - Increased legal expenses (Professional).

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Expenses			
Certificated Salaries	\$ 1,554,565	\$ 1,318,314	\$ (236,250)
Classified Salaries	469,936	425,968	(43,968)
Benefits	571,374	510,744	(60,631)
Books and Supplies	113,361	92,000	(21,361)
Subagreement Services	76,508	202,671	126,163
Operations	149,437	118,336	(31,101)
Facilities	531,005	533,333	2,329
Professional Services	243,530	201,526	(42,004)
Depreciation	1,619	-	(1,619)
Interest	21,492	21,000	(492)
Total Expenses	\$ 3,732,826	\$ 3,423,892	\$ (308,934)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
	\$ 1,626,395	\$ 1,336,173	\$ (290,222)
	542,575	488,851	(53,724)
	632,040	556,068	(75,972)
	129,992	104,600	(25,392)
	116,380	247,264	130,884
	182,138	142,158	(39,980)
	637,013	640,000	2,987
	285,517	241,625	(43,892)
	1,619	-	(1,619)
	21,492	21,000	(492)
	\$ 4,175,159	\$ 3,777,738	\$ (397,421)

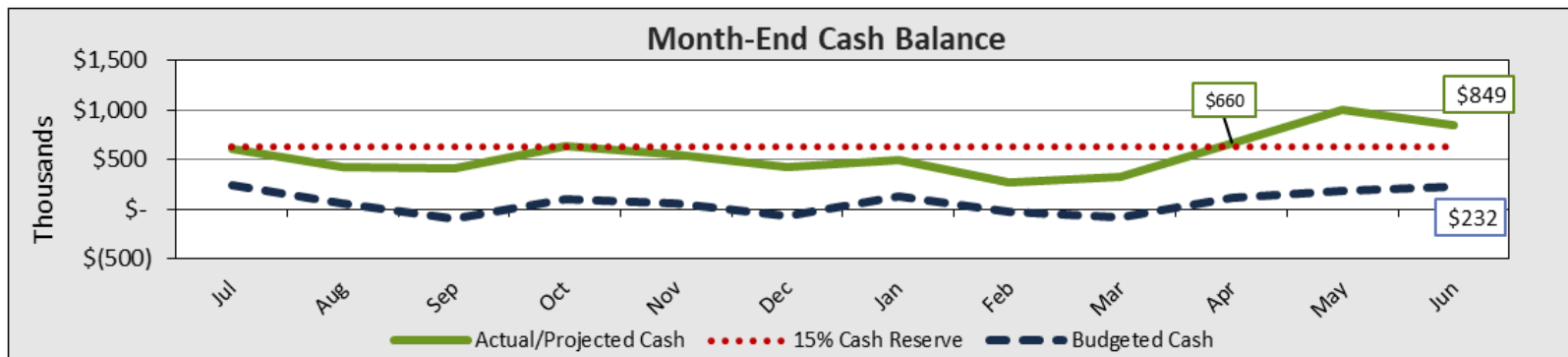
Surplus / (Deficit) & Fund Balance

- Forecast gain **\$159K** includes **\$435K** ADA hold harmless for 2021/22, **net (\$276K) loss**.
- Budget did not include 2021/22 hold harmless revenue.

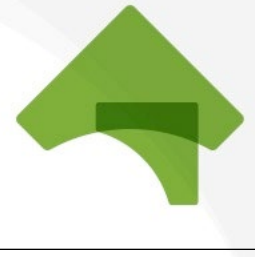
	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (768,198)	\$ (632,861)	\$ (135,336)	\$ 159,277	\$ 186,234	\$ (26,957)
Beginning Fund Balance	<u>623,177</u>	<u>623,177</u>		<u>623,177</u>	<u>623,177</u>	
Ending Fund Balance	<u>\$ (145,021)</u>	<u>\$ (9,684)</u>		<u>\$ 782,454</u>	<u>\$ 809,411</u>	
<i>As a % of Annual Expenses</i>	-3.5%	-0.3%		18.7%	21.4%	

Cash Balance

- Current cash **\$660K**.
- April grant receipts stabilize cash, followed by forecast receipt of hold harmless funding in May.
- Timely receipt of grants would stabilize cash into next year.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	May-08	CALPADS End-of-Year 1, 2, 3 and 4 - The data submission window opens on May 8, 2023 and closes on July 28, 2023. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.	BOCS	No	No	https://www.cde.ca.gov/ds/sp/cl/
FINANCE	May-08	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/sp/ch/csinfo/svy.asp
FINANCE	May-15	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	BOCS/Audit firm	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
DATA	May-31	English Language Proficient Assessment - For public school students in California, English language proficiency (ELP) falls within the scope of state and federal laws. It is required that local educational agencies (LEAs) administer a state test of ELP, which for California is the ELPAC. Furthermore, state and federal laws require the ELPAC in California to be aligned with the state's English language development (ELD) standards. All students with an English Learner status must take the summative assessment.	BOCS	No	No	https://www.elpac.org/
FINANCE	Jun-02	SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2023/24 Online Application opened April 17th. Late applications will NOT be accepted. The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfgp/index.asp
FINANCE	Due Date TBD (Open Mid-May)	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jun-25	Certification of the Second Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Jun-30	Local Control and Accountability Plan - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2023-2024 LCAP year must be posted as one document assembled in the following order: LCFF Budget Overview for Parents Plan Summary Engaging Educational Partners Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Action Tables Instructions The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Jun-30	Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations. The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/sf/tr/calendar22district.asp
FINANCE	Jun-30	Education Protection Account (EPA) spending plan - The governing board is required to approve a spending plan for EPA funds prior to recording allocable expenses for the year. This approval is not required by June 30th but is commonly approved during the annual budget adoption meeting for the upcoming year.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/aa/pa/pafaq.asp
FINANCE	Jun-30	School Nutrition Application Due for Community Eligibility or Provision 2 - School Nutrition Program Provisions 1, 2, 3, and the Community Eligibility Provision are alternative ways for local educational agencies to claim student meals. Provisions are methods for reducing paperwork and other administrative burdens at the local level by simplifying the traditional operating procedures for meal eligibility and meal counting. Schools must apply to participate in Provisions and receive approval from the California Department of Education (CDE) prior to implementation.	BOCS	No	No	https://www.cde.ca.gov/ls/nu/sn/cep.asp https://www.cde.ca.gov/ls/nu/sn/provisions.asp
DATA	Jun-30	Principal Apportionment Data Collection - End-of-Year ADA data must be reconciled and submitted to Charter School authorizers for funding purposes. All attendance data collected from the first day of school to June 30 must be included in this submission. Due dates may vary and are prescribed by the schools' authorizer. The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); Expanded Learning Opportunities Program; and funding for several other programs. The Principal Apportionment is a series of apportionment calculations that adjust the flow of state funds throughout the fiscal year as information becomes known.	BOCS			https://www.cde.ca.gov/fg/aa/pa/index.asp
DATA	Jun-30	English Language Proficiency Assessment - Students must be reclassified as fluent English proficient (RFEP) on or before 6/30/2023 per the school's reclassification criteria. Reclassification is the process whereby a student is reclassified from English learner (EL) status to Fluent English Proficient (RFEP) status. Reclassification can take place at any time during the academic year, immediately upon the student meeting all the criteria. General information on how to setup, monitor and report students' RFEP status can be found at the website within the Notes column.	BOCS	No	No	https://www.cde.ca.gov/sp/el/rd/
OPERATIONS	Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	BOCS	Yes	No	https://www.cde.ca.gov/fg/aa/pa/lcfitfaq.asp
FINANCE	Jun-30	Executive School Leadership Review Evaluation - The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	BOCS	Yes	No	<u>This is an IRS requirement for Executive Director positions.</u> <u>If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.</u>
GOVERNANCE	Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	BOCS	No	No	https://www.cde.ca.gov/sp/hs/cy/strategies.asp
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy; Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	BOCS	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp

Appendices

As of April 30, 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

April 30, 2023

Presented by:



Revised 05/08/2023

Revenues

8011	LCFF State Aid
8012	Education Protection Account
8019	State Aid - Prior Year
8096	In Lieu of Property Taxes

8181	Special Education - Entitlement
8290	Title I, Part A - Basic Low Income
8291	Title II, Part A - Teacher Quality
8296	Other Federal Revenue

8311	State Special Education
8545	School Facilities (SB740)
8550	Mandated Cost
8560	State Lottery
8598	Prior Year Revenue
8599	Other State Revenue

8689 Other Fees and Contracts
8699 School Fundraising

Expenses

1100	Teachers' Salaries
1170	Teachers' Substitute Hours
1175	Teachers' Extra Duty/Stipends
1200	Pupil Support Salaries
1300	Administrators' Salaries

2100	Instructional Salaries
2200	Support Salaries
2400	Clerical and Office Staff Salaries
2900	Other Classified Salaries

3101	STRS
3202	PERS
3301	OASDI
3311	Medicare
3401	Health and Welfare
3501	State Unemployment
3601	Workers' Compensation
3901	Other Benefits



CHARTER
IMPACT

Revised 05/08/2023

Books and Supplies

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
1,379	-	-	48	-	-	-	-	-	80	1,747	1,747	-
995	-	12,557	268	-	2,493	2,361	3,676	-	(202)	263	263	-
1,463	15,520	9,795	2,468	1,036	1,930	891	1,282	407	485	1,361	1,361	-
3,197	157	200	-	10,877	240	-	355	2,747	-	1,113	1,113	-
49	315	93	1,948	1,890	798	693	2,010	1,230	1,242	1,867	1,867	-
-	84	160	-	-	-	-	-	-	-	1,678	1,678	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	225	2,359	-	4,400	18,733	277	150	-	287	287	-
7,084	16,077	23,030	7,092	13,803	9,861	22,678	7,599	4,534	1,604	8,315	8,315	-

5101	Nursing
5102	Special Education
5105	Security
5106	Other Educational Consultants

-	-	2,583	2,583	2,583	2,583	2,583	2,583	3,053	2,583	2,348	2,348	-
-	-	118	3,820	2,269	3,820	11,358	1,378	3,617	48	13,479	13,479	-
-	-	524	-	-	524	-	-	524	-	470	470	-
-	-	-	-	46	14,560	5,492	2,080	5,200	-	3,640	3,640	-
-	-	3,224	6,402	4,898	21,486	19,433	6,040	12,393	2,630	19,936	19,936	-

5201 Auto and Travel
5300 Dues & Memberships
5400 Insurance
5501 Utilities
5502 Janitorial Services
5531 ASB Fundraising Expense
5900 Communications
5901 Postage and Shipping

-	955	515	102	-	111	-	-	-	309	1,504	1,504	-
4,638	-	-	-	855	2,660	1,030	-	60	-	-	-	-
4,213	2,141	3,743	3,247	10,151	4,073	2,942	5,555	4,073	4,073	4,807	4,807	-
6,593	10,312	15,716	15,716	2,495	2,922	5,476	7,519	7,526	3,273	6,226	6,226	-
-	-	1,615	807	828	807	807	807	807	807	2,567	2,567	-
-	-	-	-	-	-	-	-	-	50	-	-	-
438	2,630	2,694	470	183	(10)	342	237	469	973	787	787	-
275	18	18	50	114	43	38	92	-	34	459	459	-
16,158	16,055	24,300	20,391	14,626	10,607	10,635	14,210	12,936	9,519	16,350	16,350	-

5601	Rent
5603	Equipment Leases
5610	Repairs and Maintenance

48,867	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	-
354	781	1,369	1,498	485	1,716	1,245	1,146	1,063	1,322	1,333	1,333	-
-	-	583	600	1,551	-	2,985	885	897	157	171	171	-
49,221	52,281	53,452	53,598	53,537	53,216	55,730	53,532	53,461	52,978	53,004	53,004	-

5801 IT
5802 Audit & Taxes
5803 Legal
5804 Professional Development
5805 General Consulting
5806 Special Activities/Field Trips
5807 Bank Charges
5809 Other taxes and fees
5810 Payroll Service Fee
5811 Management Fee
5812 District Oversight Fee
5815 Public Relations/Recruitment

-	-	5,349	3,993	4,150	1,865	-	-	-	7,900	0	0	-
-	-	-	-	6,405	-	4,200	4,358	-	-	0	0	-
-	-	-	-	5,557	7,781	1,668	1,311	1,020	786	939	939	-
1,734	521	1,895	-	-	190	6,428	-	-	200	7,239	7,239	-
-	-	3,640	1,885	31,438	(10,550)	3,520	-	34	4,217	(4,160)	676	-
-	-	6,005	528	115	(200)	-	9,056	4,337	2,052	0	0	-
21	5	13	15	15	-	-	-	-	101	28	28	-
383	392	1,937	821	53	1,307	632	(3,502)	193	160	3,812	3,812	-
20	361	952	480	658	703	517	973	502	525	1,155	1,155	-
6,607	6,607	6,607	6,607	6,709	6,607	9,303	7,955	7,955	7,955	7,224	6,553	-
-	-	1,296	2,685	1,068	1,068	2,685	6,464	1,895	2,977	1,215	309	3,823
4,545	172	233	1,270	4,331	1,511	715	864	684	4,535	-	-	-
13,310	8,058	27,926	18,283	60,499	10,281	29,668	27,479	16,619	31,407	17,452	20,711	3,823

6900 Depreciation Expense

[illegible]

7438 Interest Expense

13,328	-	-	-	8,164	-	-	-	-	-	-	-	-
13,328	-	-	-	8,164	-	-	-	-	-	-	-	-

268,591	340,507	405,435	372,753	424,610	348,693	410,516	442,604	339,241	379,876	254,534	183,976	3,823
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(258,867)	(214,019)	(223,139)	(7,998)	(223,922)	(76,631)	342,936	(201,855)	85,593	9,705	331,666	98,997	496,812
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Annual Forecast	Original Budget Total	Favorable / (Unfav.)
5,000	5,000	-
22,674	18,000	(4,674)
38,000	32,000	(6,000)
20,000	20,000	-
14,000	20,000	6,000
3,600	3,600	-
-	-	-
26,718	6,000	(20,718)
129,992	104,600	(25,392)
25,828	24,000	(1,828)
53,384	220,754	167,370
2,510	2,510	-
34,658	-	(34,658)
116,380	247,264	130,884
5,000	5,000	-
9,243	5,025	(4,218)
53,825	42,113	(11,713)
90,000	70,000	(20,000)
12,420	12,420	-
50	-	(50)
10,000	6,000	(4,000)
1,600	1,600	-
182,138	142,158	(39,980)
615,367	618,000	2,633
13,646	16,000	2,354
8,000	6,000	(2,000)
637,013	640,000	2,987
23,257	10,000	(13,257)
14,963	14,000	(963)
20,000	6,000	(14,000)
25,446	25,446	0
30,699	28,700	(1,999)
21,893	20,000	(1,893)
226	-	(226)
10,000	10,000	-
8,000	8,000	-
86,689	79,279	(7,409)
25,485	28,199	2,714
18,859	12,000	(6,859)
285,517	241,625	(43,892)
1,619	-	(1,619)
1,619	-	(1,619)
21,492	21,000	(492)
21,492	21,000	(492)
4,175,159	3,777,738	(397,421)
159,277	186,233	(26,957)

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

Revised 05/08/2023

ADA = 232.45



Cash Flow Adjustments

Monthly Surplus (Deficit)
Cash flows from operating activities
 Depreciation/Amortization
 Public Funding Receivables
 Grants and Contributions Rec.
 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.)
Monthly Surplus (Deficit)	(258,867)	(214,019)	(223,139)	(7,998)	(223,922)	(76,631)	342,936	(201,855)	85,593	9,705	331,666	98,997	496,812	159,277		
Cash flows from operating activities																
Depreciation/Amortization	1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619		
Public Funding Receivables	394,921	(66,397)	208,735	100,754	(45,520)	96,280	(263,826)	-	10,435	260,504	21,650	11,086	(500,635)	227,987		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	(30)	-	-	-	(30)		
Prepaid Expenses	5,906	14,471	(17,736)	(1,961)	(5,811)	(1,143)	(1,620)	3,469	(323)	983	1,863	1,863	-	(39)		
Accounts Payable	(28,187)	-	-	-	20,265	-	(401)	12,407	(2,174)	(29,766)	(149)	-	3,823	(24,181)		
Accrued Expenses	53,847	84,115	(64,691)	46,664	(1,126)	(33,472)	(57,624)	55,175	(52,177)	4,078	(12,761)	(222,407)	-	(200,380)		
Summer Holdback	-	6,412	6,412	5,329	6,080	6,080	6,080	1,616	2,511	5,080	(22,800)	(22,800)	-	-		
Deferred Revenue	17,275	983	77,931	72,504	115,463	90,904	39,925	22,258	17,289	76,218	19,789	(17,368)	-	533,171		
Cash flows from financing activities														-		
Proceeds from Factoring	263,328	-	-	-	268,164	-	-	-	-	-	-	-	-	531,492		
Payments on Factoring	-	-	-	-	(212,000)	(205,158)	-	(114,333)	-	-	-	-	-	(531,492)		
Total Change in Cash	449,842	(174,435)	(12,489)	215,293	(78,408)	(123,141)	65,469	(221,263)	61,154	326,773	339,258	(150,630)				
Cash, Beginning of Month	151,125	600,967	426,531	414,043	629,335	550,928	427,787	493,256	271,993	333,148	659,920	999,178				
Cash, End of Month	600,967	426,531	414,043	629,335	550,928	427,787	493,256	271,993	333,148	659,920	999,178	848,548				

Blue Oak Charter School
Statement of Financial Position

April 30, 2023

###	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ (108,112)	\$ 151,125	\$ (259,236)	-172%
Restricted Cash	768,032	-	768,032	0%
Total Cash & Cash Equivalents	659,920	151,125	508,795	337%
Accounts Receivable	30	-	30	0%
Public Funding Receivables	154,299	850,185	(695,886)	-82%
Prepaid Expenses	76,934	73,169	3,765	5%
Total Current Assets	891,183	1,074,479	(183,296)	-17%
Long-Term Assets				
Property & Equipment, Net	-	1,619	(1,619)	-100%
Deposits	28,000	28,000	-	0%
Total Long Term Assets	28,000	29,619	(1,619)	-5%
Total Assets	\$ 919,183	\$ 1,104,098	\$ (184,915)	-17%
Liabilities				
Current Liabilities				
Accounts Payable	\$ 149	\$ 28,004	\$ (27,856)	-99%
Accrued Liabilities	296,023	220,964	75,059	34%
Deferred Revenue	768,032	231,953	536,079	231%
Total Current Liabilities	1,064,204	480,921	583,283	121%
Total Liabilities	1,064,204	480,921	583,283	121%
Total Net Assets	(145,021)	623,177	(768,198)	-123%
Total Liabilities and Net Assets	\$ 919,183	\$ 1,104,098	\$ (184,915)	-17%

Blue Oak Charter School

Statement of Cash Flows

For the period ended April 30, 2023

###

	Month Ended 04/30/23	YTD Ended 04/30/23
Cash Flows from Operating Activities		
Change in Net Assets	\$ 9,705	\$ (768,198)
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	260,504	695,886
Factored Receivables	(30)	(30)
Prepaid Expenses	983	(3,765)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(29,766)	(27,856)
Accrued Expenses	9,158	75,059
Deferred Revenue	76,218	536,079
Total Cash Flows from Operating Activities	326,773	508,795
 Change in Cash & Cash Equivalents	 326,773	 508,795
Cash & Cash Equivalents, Beginning of Period	333,147	151,125
 Cash and Cash Equivalents, End of Period	 \$ 659,920	 \$ 659,920

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 2023

	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	\$ 81,090	\$ 144,496	\$ (63,406)	\$ 892,533	\$ 1,016,880	\$ (124,347)	\$ 1,450,370
Education Protection Account	200,204	167,116	33,088	523,622	501,349	22,273	668,465
State Aid - Prior Year	(5,607)	-	(5,607)	61,249	-	61,249	-
In Lieu of Property Taxes	57,808	55,008	2,800	616,330	536,070	80,260	701,094
Total State Aid - Revenue Limit	333,495	366,621	(33,126)	2,093,734	2,054,299	39,435	2,819,929
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	34,000
Title I, Part A - Basic Low Income	-	17,198	(17,198)	63,988	51,593	12,396	68,790
Title II, Part A - Teacher Quality	-	2,363	(2,363)	6,932	7,090	(158)	9,453
Other Federal Revenue	2,500	93,531	(91,031)	350,000	280,594	69,406	374,125
Total Federal Revenue	2,500	113,092	(110,592)	420,920	339,276	81,644	486,368
Other State Revenue							
State Special Education	25,454	20,904	4,550	181,316	147,112	34,204	209,825
School Facilities (SB740)	-	-	-	157,934	153,765	4,170	307,529
Mandated Cost	-	-	-	4,412	4,436	(24)	4,436
State Lottery	20,492	13,787	6,705	38,273	27,574	10,698	60,438
Prior Year Revenue	-	-	-	14,975	-	14,975	-
Other State Revenue	1,443	6,362	(4,919)	10,946	22,902	(11,956)	25,446
Total Other State Revenue	47,389	41,053	6,336	407,855	355,789	52,067	607,675
Other Local Revenue							
School Fundraising	6,196	4,167	2,029	42,119	41,667	452	50,000
Total Other Local Revenue	6,196	4,167	2,029	42,119	41,667	452	50,000
Total Revenues	389,580	524,933	(135,352)	2,964,628	2,791,031	173,598	3,963,972
Expenses							
Certificated Salaries							
Teachers' Salaries	123,906	115,924	(7,981)	1,244,225	1,159,245	(84,980)	1,159,245
Teachers' Substitute Hours	9,075	3,478	(5,597)	69,982	34,777	(35,205)	34,777
Teachers' Extra Duty/Stipends	710	3,500	2,790	19,124	35,000	15,876	35,000
Pupil Support Salaries	14,777	-	(14,777)	108,064	-	(108,064)	-
Administrators' Salaries	15,159	8,929	(6,230)	113,170	89,292	(23,878)	107,151
Total Certificated Salaries	163,627	131,831	(31,796)	1,554,565	1,318,314	(236,251)	1,336,173
Classified Salaries							
Instructional Salaries	23,178	15,903	(7,275)	183,840	143,127	(40,713)	159,030
Support Salaries	-	-	-	327	-	(327)	-
Clerical and Office Staff Salaries	15,574	14,110	(1,464)	145,142	138,482	(6,660)	164,084
Other Classified Salaries	14,508	16,040	1,532	140,627	144,360	3,733	165,737
Total Classified Salaries	53,260	46,053	(7,207)	469,936	425,969	(43,967)	488,851
Benefits							
State Teachers' Retirement System, certificated	28,196	25,180	(3,017)	262,463	251,798	(10,665)	255,209
Public Employees' Retirement System, classified	16,991	11,684	(5,307)	150,117	108,068	(42,049)	124,021
OASDI/Medicare/Alternative, certificated	4,464	2,855	(1,609)	38,159	26,410	(11,749)	30,309
Medicare/Alternative, certificated	3,071	2,579	(492)	28,409	23,510	(4,899)	26,463
Health and Welfare Benefits, certificated	9,866	8,667	(1,199)	70,197	86,667	16,470	104,000
State Unemployment Insurance, certificated	1,059	73	(986)	9,796	1,320	(8,476)	1,466
Workers' Compensation Insurance, certificated	1,089	1,423	334	11,272	12,971	1,699	14,600
Other Benefits, certificated positions	114	-	(114)	961	-	(961)	-
Total Benefits	64,851	52,461	(12,389)	571,374	510,744	(60,630)	556,068

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 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	80	-	(80)	1,507	5,000	3,493	5,000
Books and Reference Materials	(202)	-	202	22,148	18,000	(4,148)	18,000
School Supplies	485	2,667	2,182	35,279	26,667	(8,612)	32,000
Software	-	1,667	1,667	17,774	16,667	(1,107)	20,000
Office Expense	1,242	1,667	425	10,266	16,667	6,401	20,000
Business Meals	-	300	300	244	3,000	2,756	3,600
Noncapitalized Equipment	-	-	-	26,144	6,000	(20,144)	6,000
Total Books & Supplies	1,604	6,300	4,696	113,361	92,000	(21,361)	104,600
Subagreement Services							
Nursing	2,583	2,000	(583)	21,133	20,000	(1,133)	24,000
Special Education	48	20,069	20,021	26,426	180,617	154,191	220,754
Security	-	228	228	1,571	2,054	483	2,510
Other Educational Consultants	-	-	-	27,378	-	(27,378)	-
Total Subagreement Services	2,630	22,297	19,666	76,508	202,671	126,163	247,264
Operations & Housekeeping							
Auto and Travel	309	455	146	1,992	4,091	2,099	5,000
Dues & Memberships	-	419	419	9,243	4,188	(5,055)	5,025
Insurance	4,073	3,509	(564)	44,211	35,094	(9,117)	42,113
Utilities	3,273	5,833	2,561	77,547	58,333	(19,214)	70,000
Janitorial Services	807	1,035	228	7,287	10,350	3,063	12,420
ASB Fundraising Expense	50	-	(50)	50	-	(50)	-
Communications	973	500	(473)	8,425	5,000	(3,425)	6,000
Postage and Shipping	34	160	126	683	1,280	597	1,600
Total Operations & Housekeeping	9,519	11,911	2,392	149,437	118,336	(31,101)	142,158
Facilities, Repairs & Other Leases							
Rent	51,500	51,500	-	512,367	515,000	2,633	618,000
Equipment Leases	1,322	1,333	12	10,979	13,333	2,354	16,000
Repairs and Maintenance	157	500	343	7,659	5,000	(2,659)	6,000
Total Facilities, Repairs & Other Leases	52,978	53,333	355	531,005	533,333	2,329	640,000
Professional/Consulting Services							
IT	7,900	833	(7,067)	23,257	8,333	(14,923)	10,000
Audit & Taxes	-	-	-	14,963	14,000	(962)	14,000
Legal	786	500	(286)	18,123	5,000	(13,123)	6,000
Professional Development	200	2,545	2,345	10,968	20,357	9,389	25,446
General Consulting	4,217	2,870	(1,347)	34,183	22,960	(11,223)	28,700
Special Activities/Field Trips	2,052	-	(2,052)	21,893	20,000	(1,893)	20,000
Bank Charges	101	-	(101)	170	-	(170)	-
Other Taxes and Fees	160	1,000	840	2,376	8,000	5,624	10,000
Payroll Service Fee	525	667	142	5,690	6,667	977	8,000
Management Fee	7,955	6,607	(1,348)	72,912	66,066	(6,846)	79,279
District Oversight Fee	2,977	3,666	689	20,138	20,543	405	28,199
Public Relations/Recruitment	4,535	1,200	(3,335)	18,859	9,600	(9,259)	12,000
Total Professional/Consulting Services	31,407	19,887	(11,519)	243,530	201,526	(42,004)	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	379,876	344,074	(35,802)	3,732,826	3,423,893	(308,933)	3,777,738
Change in Net Assets	9,705	180,859	(171,154)	(768,198)	(632,862)	(135,335)	186,233
Net Assets, Beginning of Period	(154,725)			623,177			
Net Assets, End of Period	\$ (145,021)			\$ (145,021)			

Blue Oak Charter School

Accounts Payable Aging

April 30, 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
AT&T	2762303303-011523	1/15/2023	2/14/2023	\$ -	\$ -	\$ -	\$ (250)	\$ -	\$ (250)
AT&T	2762303303-041523	4/15/2023	5/15/2023	694	-	-	-	-	694
AT&T	2762303303-121522	12/15/2022	1/14/2023	-	-	-	-	(401)	(401)
Butte County Sheriff Office, Civil Division	BUTT042823	4/28/2023	4/28/2023	-	106	-	-	-	106
Total Outstanding Invoices				\$ 694	\$ 106	\$ -	\$ (250)	\$ (401)	\$ 149

Blue Oak Charter School

Check Register

For the period ended April 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
11496	Blue Shield of California	4/3/2023	\$ 272.30
11497	Butte County Office of Education	4/3/2023	1,597.93
11498	Department of Justice	4/3/2023	32.00
11499	Emma Todd	4/3/2023	5,200.00
11500	Employers Preferred Ins. Co	4/3/2023	1,264.40
11501	Live Oak Waldorf School	4/3/2023	1,790.00
11502	NCS Pearson Inc	4/3/2023	135.00
11503	American Express	4/7/2023	610.94
11504	Butte County Office of Education	4/7/2023	25.00
11505	CCSA California Charter Schools Association	4/7/2023	120.00
11506	Emma Todd	4/7/2023	2,080.00
11507	Evergreen Janitorial Supply Inc	4/7/2023	231.70
11508	PG&E	4/7/2023	5,737.48
11509	Susan Domenighini	4/7/2023	309.03
11510	Tahoe Pure Water Co	4/7/2023	22.00
11511	Voya Financial FBO CalSTRS Pension2	4/7/2023	6,700.00
11512	Advanced Document Concepts for Business	4/13/2023	360.35
11513	Angela Evans	4/13/2023	30.00
11514	Buck Ernest	4/13/2023	293.82
11515	Butte County Office Of Education	4/13/2023	20,265.00
11516	Chico Country Day School	4/13/2023	2,582.79
11517	Law Offices of Young, Minney & Corr, LLP	4/13/2023	786.00
11518	MC2 Design Group, Inc.	4/13/2023	3,709.05
11519	Nicole Tonelli	4/13/2023	50.00
11520	Patricia Wilcox	4/13/2023	33.00
11521	Philadelphia Insurance Companies	4/13/2023	2,408.07
11522	Recology Butte Colusa Counties	4/13/2023	807.38
11523	Squyres Fire Protection	4/13/2023	156.55
11524	Susan Whittlesey	4/13/2023	246.65
11525	CONFIDENTIAL	4/17/2023	105.91
11526	Anthem Blue Cross	4/21/2023	15,455.93
11527	Butte County Office of Education	4/21/2023	25.00
11528	Department of Justice	4/21/2023	32.00
11529	Emma Todd	4/21/2023	2,080.00
11530	Family First	4/21/2023	47.50
11531	North State Parent	4/21/2023	295.00
11532	ODP Business Solutions LLC	4/21/2023	406.93
11533	Victoria Diaz Infante	4/21/2023	58.05
11534	Yuba River Charter School Field Fund	4/21/2023	1,870.00
11535	Leen-Liberty Park	4/24/2023	51,500.00
11536	Allyson Welch	4/28/2023	106.91

Blue Oak Charter School

Check Register

For the period ended April 30, 2023

Check Number	Vendor Name	Check Date	Check Amount
11537	Blue Shield of California	4/28/2023	338.90
11538	California Water Service	4/28/2023	711.39
11539	Comcast	4/28/2023	296.00
11540	Humana Insurance Co	4/28/2023	2,218.58
11541	Patricia Wilcox	4/28/2023	23.92
11542	PG&E	4/28/2023	3,583.73
11543	Tahoe Pure Water Co	4/28/2023	49.00
11544	William H Sadlier Inc	4/28/2023	79.63
7338	City of Chico	4/12/2023	110.00
ACH	Charter Impact	4/7/2023	7,955.00
ACH	Charter Impact	4/13/2023	504.75
ACH	Charter Impact	4/21/2023	20.00
ACH	Google	4/3/2023	530.76
ACH	Sprint	4/4/2023	24.12
ACH	Benefit Resource, Inc	4/11/2023	134.00
ACH	Employment Development Dept	4/11/2023	312.93
ACH	Employment Development Dept	4/11/2023	507.02
ACH	Internal Revenue Services	4/11/2023	6,631.01
ACH	California Department of Tax and Fee Administration	4/12/2023	32.00
ACH	Benefit Resource, Inc	4/14/2023	106.50
ACH	Employment Development Dept	4/14/2023	3,130.02
ACH	Macquarie Equipment Capital Inc.	4/17/2023	321.75
ACH	TIAA, FSB	4/18/2023	296.01
ACH	Macquarie Equipment Capital Inc.	4/25/2023	160.88
ACH	Benefit Resource, Inc	4/25/2023	754.00
ACH	Employment Development Dept	4/28/2023	1,527.00
ACH	Employment Development Dept	4/28/2023	4,264.74
ACH	Internal Revenue Services	4/28/2023	<u>22,190.17</u>



Total Disbursements Issued in April \$ 186,653.48

Business Checking – XXXXX0889

Search transactions

Activity: Date range; **Start date:** Apr 01, 2023; **End date:** Apr 30, 2023; **Type:** Debits

Transactions

 Pending  Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Apr 28, 2023	<u>Check 11535</u>	51,500.00		
● Apr 28, 2023	<u>Check 11526</u>	15,455.93		
● Apr 28, 2023	<u>Check 11532</u>	406.93		
● Apr 28, 2023	<u>Check 11505</u>	120.00		
● Apr 28, 2023	ACH Payment IRS USATAXPYMT	22,190.17		
● Apr 28, 2023	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	4,264.74		
● Apr 28, 2023	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,527.00		
● Apr 27, 2023	<u>Check 11529</u>	2,080.00		
● Apr 27, 2023	<u>Check 11528</u>	32.00		
● Apr 27, 2023	<u>Check 11527</u>	25.00		
● Apr 26, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	83,091.08		
● Apr 26, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	17,180.35		
● Apr 26, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	6,577.95		
● Apr 26, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	5,896.85		
● Apr 26, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	3,939.81		
● Apr 25, 2023	<u>Check 11525</u>	105.91		
● Apr 25, 2023	ACH Payment BENEFIT RESOURCE BRI XFER	754.00		
● Apr 25, 2023	ACH Payment ASSET FINANCE ACH0425	160.88		

● Apr 24, 2023	<u>Check 11479</u>	90.00
● Apr 21, 2023	<u>Check 7339</u>	1,044.62
● Apr 21, 2023	<u>Check 11523</u>	156.55
● Apr 21, 2023	<u>Check 11520</u>	33.00
● Apr 20, 2023	<u>Check 11524</u>	246.65
● Apr 20, 2023	<u>Check 11519</u>	50.00
● Apr 19, 2023	<u>Check 11515</u>	20,265.00
● Apr 19, 2023	<u>Check 11516</u>	2,582.79
● Apr 19, 2023	<u>Check 11521</u>	2,408.07
● Apr 19, 2023	<u>Check 11522</u>	807.38
● Apr 19, 2023	<u>Check 11512</u>	360.35
● Apr 19, 2023	<u>Check 11514</u>	293.82
● Apr 18, 2023	<u>Check 11518</u>	3,709.05
● Apr 18, 2023	ACH Payment TIAA, FSB TIAA	296.01
● Apr 17, 2023	<u>Check 11501</u>	1,790.00
● Apr 17, 2023	ACH Payment BLUE OAK CHARTER PAYMENTS	504.75
● Apr 17, 2023	ACH Payment ASSET FINANCE ACH0417	321.75
● Apr 14, 2023	<u>Check 11504</u>	25.00
● Apr 14, 2023	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3,130.02
● Apr 14, 2023	ACH Payment BENEFIT RESOURCE BRI XFER	106.50
● Apr 13, 2023	<u>Check 11511</u>	6,700.00
● Apr 12, 2023	<u>Check 11508</u>	5,737.48
● Apr 12, 2023	<u>Check 11506</u>	2,080.00
● Apr 12, 2023	<u>Check 11497</u>	1,597.93
● Apr 12, 2023	<u>Check 7338</u>	110.00
● Apr 12, 2023	ACH Payment BLUE OAK CHARTER PAYMENTS	7,955.00

● Apr 12, 2023	ACH Payment CA DEPT TAX FEE CDTFA EPMT	32.00
● Apr 11, 2023	<u>Check 11499</u>	5,200.00
● Apr 11, 2023	<u>Check 11503</u>	610.94
● Apr 11, 2023	<u>Check 11507</u>	231.70
● Apr 11, 2023	<u>Check 11498</u>	32.00
● Apr 11, 2023	<u>Check 11510</u>	22.00
● Apr 11, 2023	ACH Payment IRS USATAXPYMT	6,631.01
● Apr 11, 2023	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	507.02
● Apr 11, 2023	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	312.93
● Apr 11, 2023	ACH Payment BENEFIT RESOURCE BRI XFER	134.00
● Apr 10, 2023	<u>Check 11496</u>	272.30
● Apr 10, 2023	<u>Check 11502</u>	135.00
● Apr 10, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	19,135.26
● Apr 10, 2023	ACH Payment BLUE OAK CHARTER PAYROLL	7,053.77
● Apr 07, 2023	<u>Check 11500</u>	1,264.40
● Apr 07, 2023	<u>Check 11489</u>	82.14
● Apr 05, 2023	<u>Check 11468</u>	182.77
● Apr 05, 2023	<u>Check 11491</u>	33.50
● Apr 04, 2023	<u>Check 11486</u>	1,965.18
● Apr 04, 2023	ACH Payment SPRINT8006396111 ACHBILLPAY TZHWP5EHYIOMB8L	24.12

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 04/18/23

Account Ending 8-41000

Next Closing Date 05/19/23



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Customer Care: 1-800-521-6121

TTY: Use Relay 711

Website: americanexpress.com

New Balance \$6,795.26**Minimum Payment Due** \$69.00**Payment Due Date** 05/13/23**Late Payment Warning:** If we do not receive your Minimum Payment Due by the Payment Due Date of 05/13/23, 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%.**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	18 years	\$16,454
\$264	3 years	\$9,489 (Savings = \$6,965)

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 7.

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

AB 01 004374 78560 H 19 A

SUSAN DOMENIGHINI
BLUE OAK CHARTER SCH
BLUE OAK CHARTER SCH
450 W EAST AVE
CHICO CA 95926See 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**Membership Rewards[®] Points**

Available and Pending as of 03/31/23

23,386For up to date point balance and full program
details, visit membershiprewards.com**Account Summary**

Previous Balance	\$610.94
Payments/Credits	-\$2,000.00
New Charges	+\$8,183.31
Fees	+\$0.00
Interest Charged	+\$1.01

New Balance \$6,795.26**Minimum Payment Due** \$69.00

Credit Limit \$25,000.00

Available Credit \$18,204.74

Days in Billing Period: 30

0000349993059480190 000679526000006900 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
- 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

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Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

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

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 04/18/23

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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



Website: americanexpress.com

**Customer Care
& Billing Inquiries**

P.O. BOX 981535

EL PASO, TX

79998-1535

Payments

PO BOX 60189

CITY OF INDUSTRY

CA

91716-0189

Hearing ImpairedOnline chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121**Payments and Credits****Summary**

	Total
Payments	-\$610.94
Credits	-\$1,389.06
Total Payments and Credits	-\$2,000.00

Detail *Indicates posting date

Payments	Amount
04/09/23* PAYMENT RECEIVED - THANK YOU	-\$610.94
Credits	Amount
03/23/23 AMAZON MARKETPLACE NA PA (music program) AMZN.COM/BILL WA BOOK STORES credit for returned/not received merchandise	-\$1,153.11
04/04/23 WESTERN PSYCHOLOGICAL SER TORRANCE CA 4242018800 Diagnostic Assessments credit for returned merchandise (sped program)	-\$235.95

New Charges**Summary**

	Total
Total New Charges	\$8,183.31

Detail**SUSAN DOMENIGHINI**

Card Ending 8-41000

	Amount
03/22/23 AMAZON MARKETPLACE NA PA BOOK STORES Music program expense	\$1,153.11
03/22/23 AMAZON MARKETPLACE NA PA BOOK STORES Office Supplies	\$344.30
03/23/23 AMAZON MARKETPLACE NA PA BOOK STORES Greatness Group Supplies	\$142.13
03/23/23 AMAZON MARKETPLACE NA PA BOOK STORES Greatness Group Supplies	\$8.48
03/27/23 STAMPS.COM Postage 0474480373 95926 855-889-7867	\$17.99
03/27/23 SCHOOLSIN 436845557310033 CINCINNATI AR@SCHOOLSIN.COM music program expense	\$1,352.22

Continued on reverse

Detail Continued

				Amount
03/28/23	AMAZON MARKETPLACE NA PA BOOK STORES <i>Mtss Supplies</i>	AMZN.COM/BILL	WA	\$18.11
03/28/23	AMAZON MARKETPLACE NA PA BOOK STORES <i>Games Program Supplies</i>	AMZN.COM/BILL	WA	\$141.58
03/28/23	THE EXPLORATORIUM 0 415-353-0470 <i>8th Gr. Field Trip Expense</i>	SAN FRANCISCO	CA	\$170.00
03/28/23	AMAZON.COM MERCHANDISE <i>Facility Expense</i>	AMZN.COM/BILL	WA	\$1,401.60
03/28/23	AMAZON MARKETPLACE NA PA BOOK STORES <i>Games Program Supplies</i>	AMZN.COM/BILL	WA	\$73.25
03/29/23	SUPER DUPER PUBLICATION 800-227-7587 <i>SPED Program Expense</i>	GREENVILLE	SC	\$47.42
04/03/23	AIRBNB * HMDYBRTJ35 4158005959 <i>8th Gr. Field Trip Expense</i>	SAN FRANCISCO	CA	\$2,747.20
04/04/23	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ <i>Postage</i>	CHICO	CA	\$87.15
04/05/23	NUWAVEOVEN.COM 888-689-2831 <i>Classroom Expense</i>	888-689-2831	IL	\$117.96
04/05/23	BOOKSOURCE 0385 314-647-0600 <i>Classroom Book Sets</i>	SAINT LOUIS	MO	\$71.68
04/05/23	BUTTE ENVIRONMENTAL COUNC 628115006138 530-891-6424 <i>PR Outreach</i>	CHICO	CA	\$35.00
04/10/23	AMAZON.COM MERCHANDISE <i>Classroom Expense</i>	AMZN.COM/BILL	WA	\$63.90
04/11/23	SAVE MART 5303433434 <i>Kitchen/Food Service Expense</i>	CHICO	CA	\$14.08
04/11/23	AMAZON MARKETPLACE NA PA BOOK STORES <i>Office Expense</i>	AMZN.COM/BILL	WA	\$108.20
04/12/23	AMAZON MARKETPLACE NA PA BOOK STORES <i>Office Expense</i>	AMZN.COM/BILL	WA	\$67.95

Fees

	Amount
Total Fees for this Period	\$0.00

Interest Charged

	Amount
04/18/23 Interest Charge on Purchases	\$0.06
04/18/23 Interest Charge on Promotional Balances	\$0.95
Total Interest Charged for this Period	\$1.01

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.



Blue BusinessSM Plus Credit Card
BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/18/23



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Account Ending 8-41000

2023 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2023	\$35.00
Total Interest in 2023	\$119.59

Interest Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Purchases	29.99% (v)	\$2.40	\$0.06
Introductory Purchase Rate Expires 12/19/2023 then will go to 17.99% (v)	29.99% (v)	\$38.34	\$0.95
Total			\$1.01

(v) Variable Rate





BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI

Closing Date 04/18/23

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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 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.

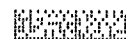
Your Cardmember Agreement

To access the most up to date version of your Cardmember Agreement, please log in to your Account at www.americanexpress.com.



Blue BusinessSM Plus Credit Card

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/18/23



Account Ending 8-41000



50 | Technology Fast 50
2022 CANADA WINNER
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At Freight Club, we help you simplify your shipping process by effortlessly managing everything from quoting, booking, and tracking to complete claims management and secondary insurance protection - all on one platform with zero subscription fees.

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Leverage B2B and B2C shipping solutions on one dashboard. Access competitive rates from some of the top carriers with up to 7 levels of delivery services.

Freight Analytics

Our analytics dashboard gives you access to in-depth data on your carriers' performance. Filter your data to track carrier performance and choose your best options.

Personalized Services and Support

We offer personalized support for managing your shipments and claims. Our customer service team handles the hassle of dealing with carriers for you.

Enterprise Rates

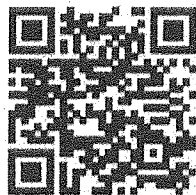
Access enterprise rates from reputable carriers with no volume requirements to reduce your shipping costs and damage rates.

Diverse Network of Carriers

We continue to expand our diverse network of trusted carriers in the U.S. furniture industry to give you more options to choose from for shipping your products.

Freight Club API Suite

Our simple and easy-to-implement API is designed to integrate with your existing systems, so you can fulfill all your orders automatically.



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530-774-2261

Speech-Language Pathologist School Contract

Advantage Therapy Services Inc. "Company" and _____ ("School") (each a "Party" and both the "Parties") mutually agree as follows:

1. A licensed speech-language pathologist, associated with Company, will continue to provide speech-language services to the School on a full-time basis beginning ____/____/____ and continuing until further notice (the "Term").
2. Speech-Language Services
 - 2.1. Speech-language pathologists work to prevent, assess, diagnose, and treat speech, language, social communication, cognitive-communication, and swallowing disorders in children and adults.
 - 2.2. Speech-language services include any, all, or some of the following:
 - 2.2.1. Screening of speech-language, cognitive, pragmatic, and dysphagia disorders.
 - 2.2.2. Diagnosis of speech-language, cognitive, pragmatic, and dysphagia disorders.
 - 2.2.3. Treatment of speech-language, cognitive, pragmatic, and dysphagia disorders.
 - 2.2.4. Preparation of materials necessary for such treatment.
 - 2.2.5. Record keeping and documentation.
 - 2.2.6. Report writing.
 - 2.2.7. Writing complete speech-language IEPs.
 - 2.2.8. Consultation with school officials and families.
 - 2.2.9. Attendance at IEP and other meetings as necessary.
 - 2.2.10 Supervision of speech-language assistants.
3. Compensation
 - 3.1. Company shall be compensated \$115 per hour for all Speech-Language Services due bi-weekly each month.
 - 3.2. All amounts payable under this Agreement shall be paid directly to Company.
 - 3.3. The School shall receive an invoice of the hours worked by the speech-language pathologist provided by the Company.
4. Company Responsibilities and Requirements
 - 4.1. Company shall provide Speech-Language Services to a standard of quality typical of professionals in the speech-language industry.
 - 4.2. Company shall perform its duties and responsibilities under this Agreement with commercially reasonable best efforts.
 - 4.3. Company shall carry professional liability insurance with a minimum policy limit of 1,000,000.
 - 4.4. Any employee (e.g. speech-language pathologist, speech-language pathology assistant, etc.) of Company will not be permitted by the Company or School to provide services as a School employee within 12 months of working for Company.

5. School Responsibilities and Requirements

- 5.1. School will use commercially reasonable efforts to assist Company in providing Speech-Language Services.
- 5.2. School will provide a clean, quiet and private treatment space as well as any materials or support services required by Company.
- 5.3. School will provide all necessary training and onboarding services to the speech-language pathologist during their first week of work for the School.
- 5.4. The school shall not require the speech-language pathologist to exceed 55 cases for speech-language services, per California Code, Education Code - EDC § 56363.3

6. General Terms.

- 6.1. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which taken together shall constitute one signed agreement between the Parties. Signatures may be transmitted by facsimile or a scanned copy and shall be deemed original.
- 6.2. This Agreement, including all schedules and exhibits that are incorporated herein by reference, contains the entire agreement of the Parties regarding the subject matter described herein, and all other promises, representations, understandings, arrangements, and prior agreements related thereto are merged herein and superseded hereby. The provisions of this Agreement may not be amended, except by an agreement in writing signed by authorized representatives of both Parties.
- 6.3. Company is an independent contractor of School and not an employee, agent, partners, representative or broker of School.
- 6.4. Each Party shall at all times comply with all applicable laws and government rules, regulations, and guidelines pertaining to its business, products or services, employment obligations, and the subject matter of this Agreement. This Agreement shall be governed by and construed under the laws of the State of California without giving effect to its choice of law rules.

If services vary due to illness, professional meetings, inclement weather, school closing, or additional hours approved by the Director of Special Education, appropriate adjustment will be reflected in the invoices provided by the Company.

Authorized Signature for the School/District

Date

Haley Willis, Advantage Therapy Services

Date

CLIFTONLARSONALLEN LLP
2210 EAST ROUTE 66
GLENORA, CA 91740

BLUE OAK CHARTER SCHOOL INC
450 W. EAST AVENUE
CHICO, CA 95926

|||||

CLIENT'S COPY

DRAFT



April 28, 2023

BLUE OAK CHARTER SCHOOL INC
450 W. EAST AVENUE
CHICO, CA 95926

BLUE OAK CHARTER SCHOOL INC:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2023 the filing deadline.

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

CALIFORNIA FORM 199 RETURN:

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

No payment is required.

A few final reminders relating to your tax return filings:

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

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

Sincerely,

CliftonLarsonAllen LLP

DRAFT



CliftonLarsonAllen LLP
CLAconnect.com

BLUE OAK CHARTER SCHOOL INC
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED JUNE 30, 2022

DRAFT

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form **8879-TE**For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022**2021**Department of the Treasury
Internal Revenue Service

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

Name of filer

BLUE OAK CHARTER SCHOOL INC

EIN or SSN

02-0702969

Name and title of officer or person subject to tax

**SUSAN DOMENIGHINI
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

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

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>4,238,730.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	▶ <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	▶ <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	▶ <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **CLIFTONLARSONALLEN LLP** to enter my PIN **22100**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ ***** THIS IS NOT A FILEABLE COPY *****

Date ▶

Part III Certification and Authentication

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

95405291740

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **MEI-LI HUANG**Date ▶ **04/28/23****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2021Open to Public
Inspection**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**BLUE OAK CHARTER SCHOOL INC**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

450 W. EAST AVENUE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

CHICO, CA 95926**F** Name and address of principal officer: **SUSAN DOMENIGHINI**
SAME AS C ABOVE**D** Employer identification number**02-0702969****E** Telephone number**530-879-7483****G** Gross receipts \$**4,238,730.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **HTTP://BLUEOAKCHARTERSCHOOL.ORG/****K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other ▶**L** Year of formation: **2004****M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF THEIR POTENTIAL.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 7
	4	Number of independent voting members of the governing body (Part VI, line 1b) 7
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a) 63
	6	Total number of volunteers (estimate if necessary) 155
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 3,633,657.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 7,500.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,641,157.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,238,730.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,172,891.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 6,500.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,379,549.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,552,440.
19	Revenue less expenses. Subtract line 18 from line 12 88,717.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 1,391,618.
	21	Total liabilities (Part X, line 26) 771,572.
	22	Net assets or fund balances. Subtract line 21 from line 20 620,046.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	SUSAN DOMENIGHINI, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MEI-LI HUANG	Preparer's signature MEI-LI HUANG	Date 04/28/23	Check if self-employed <input type="checkbox"/>	PTIN P02383735
	Firm's name ▶ CLIFTONLARSONALLEN LLP	Firm's EIN ▶ 41-0746749	Phone no. (626) 857-7300		
Firm's address ▶ 2210 EAST ROUTE 66 GLEN DORA, CA 91740					

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF EACH CHILD'S POTENTIAL, USING THE WALDORF METHOD OF TEACHING.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **3,666,506.** including grants of \$) (Revenue \$ **1,017.**)**OPERATED A CLASSROOM-BASED PROGRAM FOR STUDENTS IN KINDERGARTEN THROUGH GRADE EIGHT. THE SCHOOL SERVED APPROXIMATELY 270 STUDENTS IN GRADES K-8 OVER 177 OPERATING DAYS IN 2021-22. ALL 177 OF THOSE WERE TRADITIONAL CALENDAR DAYS.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **3,666,506.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	11
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	63
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.		

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

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

☒**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **JIM WEBER - 9257508090**
8500 BALBOA BLVD, STE. 140, NORTHRIDGE, CA 91325

1b Subtotal	89,072.	0.	24,694.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	89,072.	0.	24,694.

3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

Form **990** (2021)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,194,491.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	43,222.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f				4,237,713.		
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a OTHER LOCAL REVENUE		611600	1,017.			1,017.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			1,017.			
12 Total revenue. See instructions				4,238,730.	0.	0.	1,017.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	128,174.	104,066.	17,608.	6,500.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,023,310.	1,829,749.	193,561.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	374,201.	331,566.	42,635.	
9 Other employee benefits	132,813.	121,330.	11,483.	
10 Payroll taxes	79,623.	72,378.	7,245.	
11 Fees for services (nonemployees):				
a Management	108,037.		108,037.	
b Legal	5,982.		5,982.	
c Accounting	15,855.		15,855.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	304,639.	251,592.	53,047.	
12 Advertising and promotion	72,354.		72,354.	
13 Office expenses	51,950.	51,416.	534.	
14 Information technology	36,292.	34,840.	1,452.	
15 Royalties				
16 Occupancy	678,435.	671,620.	6,815.	
17 Travel	11,737.	11,737.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	13,305.	12,094.	1,211.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,427.	17,659.	1,768.	
23 Insurance	45,603.	41,454.	4,149.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>INSTRUCTIONAL MATERIALS</u>	100,291.	100,291.		
b <u>OTHER EXPENSES</u>	33,571.	14,714.	18,857.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,235,599.	3,666,506.	562,593.	6,500.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	361,751.	1	151,124.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	892,020.	3	850,185.
	4 Accounts receivable, net	11,223.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	77,578.	9	73,169.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,233,709.		
	b Less: accumulated depreciation	10b 1,232,090.	10c	1,619.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	28,000.	15	28,000.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,391,618.	16	1,104,097.	
Liabilities	17 Accounts payable and accrued expenses	83,028.	17	248,967.
	18 Grants payable		18	
	19 Deferred revenue	158,624.	19	231,953.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	529,920.	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	771,572.	26	480,920.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	620,046.	27	623,177.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	620,046.	32	623,177.
	33 Total liabilities and net assets/fund balances	1,391,618.	33	1,104,097.

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,238,730.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,235,599.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,131.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	620,046.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	623,177.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2021)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number

02-0702969

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- ☐ 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- ☒ 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- ☐ 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- ☐ 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- ☐ 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- ☐ 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- ☐ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- ☐ 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- ☐ 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- ☐ 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- ☐ 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - ☐ a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - ☐ b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - ☐ c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - ☐ d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - ☐ e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990) 2021

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

Part VI

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number

02-0702969

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

Schedule D (Form 990) 2021

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,192,117.	1,190,498.	1,619.
c Leasehold improvements				
d Equipment		41,592.	41,592.	0.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,619.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	4,238,730.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	4,238,730.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	4,238,730.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	4,235,599.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	4,235,599.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	4,235,599.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE SCHOOL IS A NONPROFIT 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.

Part XIII Supplemental Information *(continued)*

DRAFT

SCHEDULE E
(Form 990)

Department of the Treasury
Internal Revenue Service

Schools

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

► **Attach to Form 990 or Form 990-EZ.**

► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number

02-0702969

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- BLUE OAK CHARTER SCHOOL IS A CALIFORNIA PUBLIC SCHOOL AND IS THEREFORE EXEMPT FROM PROC 75-50, 1975-2 C B 587. HOWEVER, THE POLICY IS PART OF OUR CHARTER DOCUMENT WHICH IS POSTED ON OUR WEBSITE.**

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR FINANCIAL ASSISTANCE.**

- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3		X
4a	X	
4b		X
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990) 2021

Part II

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION BLUE OAK
CHARTER SCHOOL RECEIVES FUNDING FROM THE CALIFORNIA DEPARTMENT OF
EDUCATION AND BUTTE COUNTY OFFICE OF EDUCATION.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number
02-0702969

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE ADVISORY COMMITTEES WHICH REVIEW AND PROPOSE ACTION TO THE BOARD.
FOR 21-22, THEY WOULD BE THE FINANCE COMMITTEE, THE SAFETY COMMITTEE, THE
CHARTER ELECTION COMMITTEE, THE FACILITIES COMMITTEE, AND THE CHARTER
REVIEW COMMITTEE. THESE ADVISORY COMMITTEES DO NOT HAVE AUTHORITY TO ACT ON
BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

ORGANIZATION'S PROCESS TO REVIEW FORM 990 A COPY OF THE FORM 990 IS
PRESENTED TO THE BOARD FOR COMMENTS AND APPROVAL PRIOR TO FILING THE FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DESIGNATED EMPLOYEE, INCLUDING GOVERNING BOARD MEMBERS AND CANDIDATES,
FILE A STATEMENT OF ECONOMIC INTEREST FORM 700 ("STATEMENT") DISCLOSING
REPORTABLE INVESTMENTS, INTERESTS IN REAL PROPERTY, BUSINESS POSITIONS, AND
INCOME SUBJECT TO CONFLICT OF INTEREST. ALL FORMS ARE FILED WITH THE
CHARTER SCHOOL AND FORWARDED TO THE COUNTY BOARD OF SUPERVISORS. WHEN A
DESIGNATED EMPLOYEE SHOULD NOT MAKE A DECISION BECAUSE OF THE DISQUALIFYING
INTEREST, THEY SUBMIT A WRITTEN DISCLOSURE OF THE DISQUALIFYING INTEREST TO
THEIR IMMEDIATE SUPERVISOR. THE SUPERVISOR THEN IMMEDIATELY REASSIGNS THE
MATTER TO ANOTHER EMPLOYEE AND FORWARDS HE DISCLOSURE NOTICE TO THE CHARTER
SCHOOL DIRECTOR, WHO RECORDS EMPLOYEE'S DISQUALIFICATION. GOVERNING BODY
MEMBERS DISCLOSE A DISQUALIFYING INTEREST AT THE MEETING DURING WHICH
CONSIDERATION OF THE DECISION TAKES PLACE AND DISCLOSURE IS MADE PART OF
THE BOARD'S OFFICIAL RECORD AND THE MEMBER REFRAINS FROM PARTICIPATING IN
THE DECISION IN ANY WAY.

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number

02-0702969

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD REVIEWS THE COMPENSATION OF THE ADMINISTRATOR ON ANNUAL BASIS AND
USES COMPARABLE AGENCIES' SALARY SCHEDULES TO DETERMINE THAT COMPENSATION
IS APPROPRIATE AND COMPETITIVE.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE READILY AVAILABLE TO THE PUBLIC UPON REQUEST. THE SCHOOL
CHARTER AND BYLAWS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

2021

California Exempt Organization Annual Information Return

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07/01/2021, and ending (mm/dd/yyyy) 06/30/2022

Corporation/Organization name

BLUE OAK CHARTER SCHOOL INC

California corporation number

2547528

Additional information. See instructions.

FEIN

02-0702969

Street address (suite or room)

450 W. EAST AVENUE

PMB no.

City

CHICO

State

CA

ZIP code

95926

Foreign country name

Foreign province/state/county

Foreign postal code

<p>A First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B Amended return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>D Final information return?</p> <p>• <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized</p> <p>Enter date: (mm/dd/yyyy) • _____</p> <p>E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p>F Federal return filed? (1) • <input type="checkbox"/> 990T (2) • <input type="checkbox"/> 990PF (3) • <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series</p> <p>G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____</p>	<p>I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____</p> <p>L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
--	---

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	1,017	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	4,237,713	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	4,238,730	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	4,238,730	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	4,235,599	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	3,131	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title EXECUTIVE DIRE	Date	• Telephone 530-879-7483	
Paid Preparer's Use Only	Preparer's signature	MEI-LI HUANG	Date 04/28/23	Check if self-employed <input type="checkbox"/>	• PTIN P02383735
	Firm's name (or yours, if self-employed) and address	CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLEN DORA, CA 91740			• Firm's FEIN 41-0746749
					• Telephone (626) 857-7300
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

128951 01-19-22

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income	•	7	1,017	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	1,017	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
Expenses and Disbursements	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	128,174	00
	12	Other salaries and wages	•	12	2,023,310	00
	13	Interest	•	13		00
	14	Taxes	•	14	79,623	00
	15	Rents	•	15	678,435	00
	16	Depreciation and depletion (See instructions)	•	16	19,427	00
	17	Other expenses and disbursements	•	17	1,306,630	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	4,235,599	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		361,751		• 151,124
2 Net accounts receivable		11,223		•
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets	1,233,709		1,233,709	
b Less accumulated depreciation	(1,212,663)	21,046	(1,232,090)	1,619
11 Land				•
12 Other assets	STMT 4	997,598		• 951,354
13 Total assets		1,391,618		1,104,097
Liabilities and net worth				
14 Accounts payable		83,028		• 248,967
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities	STMT 5	688,544		231,953
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		620,046		• 623,177
22 Total liabilities and net worth		1,391,618		1,104,097

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

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

1 Net income per books	• 3,131	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year.	
3 Excess of capital losses over capital gains	•	Attach schedule	•
4 Income not recorded on books this year. Attach schedule	•	9 Total. Add line 7 and line 8	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•	10 Net income per return.	
6 Total. Add line 1 through line 5	3,131	Subtract line 9 from line 6	3,131

CA 199

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

OTHER LOCAL REVENUE

1,017.

TOTAL TO FORM 199, PART II, LINE 7

1,017.

DRAFT

CA 199

COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES

STATEMENT 2

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
SUSAN DOMENIGHINI 450 W. EAST AVENUE CHICO, CA 95926	EXECUTIVE DIRECTOR 40.00	128,174.
CHELSEA PARKER 450 W. EAST AVENUE CHICO, CA 95926	BOARD CHAIR 2.00	0.
VICKI WONACOTT 450 W. EAST AVENUE CHICO, CA 95926	CO-CHAIR 2.00	0.
AMBER BROWN 450 W. EAST AVENUE CHICO, CA 95926	CFO 2.00	0.
TRISHA ATEHORTUA 450 W. EAST AVENUE CHICO, CA 95926	SECRETARY 2.00	0.
KRISTEN WOODS 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 2.00	0.
LEANNA GLANDER 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 2.00	0.
LAUREL HILL-WARD 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 2.00	0.

TOTAL TO FORM 199, PART II, LINE 11

128,174.

CA 199	OTHER EXPENSES	STATEMENT 3
DESCRIPTION		AMOUNT
INSTRUCTIONAL MATERIALS		100,291.
OTHER EXPENSES		33,571.
PENSION PLAN CONTRIBUTIONS		374,201.
OTHER EMPLOYEE BENEFITS		132,813.
MANAGEMENT FEES		108,037.
LEGAL FEES		5,982.
ACCOUNTING FEES		15,855.
OTHER PROFESSIONAL FEES		304,639.
ADVERTISING AND PROMOTION		72,354.
OFFICE EXPENSES		51,950.
INFORMATION TECHNOLOGY		36,292.
TRAVEL		11,737.
CONFERENCES AND CONVENTIONS		13,305.
INSURANCE		45,603.
TOTAL TO FORM 199, PART II, LINE 17		1,306,630.

CA 199	OTHER ASSETS	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	892,020.	850,185.
PREPAID EXPENSES AND DEFERRED CHARGES	77,578.	73,169.
DEPOSITS	28,000.	28,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	997,598.	951,354.

CA 199	OTHER LIABILITIES	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	158,624.	231,953.
UNSECURED NOTES AND LOANS PAYABLE	529,920.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	688,544.	231,953.

CA 199

FUND BALANCES

STATEMENT 6

DESCRIPTIONBEG. OF YEAREND OF YEAR

NET ASSETS WITHOUT DONOR RESTRICTIONS

620,046.

623,177.

TOTAL TO FORM 199, SCHEDULE L, LINE 21

620,046.

623,177.

DRAFT

TAXABLE YEAR
2021**California e-file Return Authorization for
Exempt Organizations**FORM
8453-EO

Exempt Organization name

Identifying number

BLUE OAK CHARTER SCHOOL INC**02-0702969****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	4,238,730
2	Total gross income (Form 199, line 8)	2	4,238,730
3	Total expenses and disbursements (Form 199, line 9)	3	4,235,599

Part II Settle Your Account Electronically for Taxable Year 2021

4	<input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
----------	--	------------------	--

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

5	Routing number	
6	Account number	
7	Type of account:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign
Here**

Signature of officer

Date

EXECUTIVE DIRECTOR

Title

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	MEI-LI HUANG	Date		Check if also paid preparer	<input checked="" type="checkbox"/>	Check if self-employed	<input type="checkbox"/>	ERO's PTIN	P02383735
Must Sign	Firm's name (or yours if self-employed) and address	CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLENORA, CA					Firm's FEIN	41-0746749		
							ZIP code	91740		

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

Paid Preparer	Paid preparer's signature		Date		Check if self-employed	<input type="checkbox"/>	Paid preparer's PTIN	
Must Sign	Firm's name (or yours if self-employed) and address						Firm's FEIN	
							ZIP code	

FTB 8453-EO 2021

Funding Commitment Decision Letter

Funding Year 2023

Contact Information:

Heather Baker
Blue Oak Charter School Inc
450 W EAST AVE
CHICO, CA 95926
heather@erateadvisors.com

FCC Form 471: 231002492**BEN:** 16073851**Wave:** 1**Application Nickname:** Blue Oak CS FY23 CI

Totals

Total Committed	\$14,664.99
------------------------	--------------------

What is in this letter?

Thank you for submitting your application for Funding Year 2023 Schools and Libraries Program (E-rate) funding. Attached to this letter, you will find the funding statuses for the FCC Form(s) 471, Services Ordered and Certification Form, that you submitted and referenced above.

The Universal Service Administrative Company (USAC) is sending this information to both the associated applicant(s) and the service provider(s) so that you can work together to complete the funding process.

Next Steps

1. Work with your service provider(s) to determine if your bills will be discounted or if you will request reimbursement from USAC after paying the full cost for the services you receive.
2. Review the [Children's Internet Protection Act \(CIPA\)](#) requirements and file the [FCC Form 486](#) (Service Confirmation and CIPA Certification Form). **The deadline to submit this form is 120 days from the date of this letter or from the service start date (whichever is later).**
3. Invoice USAC

- **If you (the applicant) are invoicing USAC:** You must pay your service provider(s) the full cost for the services you receive and file the [FCC Form 472](#), the Billed Entity Applicant Reimbursement (BEAR) Form, to invoice USAC for reimbursement of the discounted amount.
- **If your service provider(s) is invoicing USAC:** The service provider(s) must provide services, bill the applicant for the non-discounted share, and file the [FCC Form 474](#), the Service Provider Invoice (SPI) form, to invoice USAC for reimbursement for the discounted portion of costs. Every funding year, service providers must file an [FCC Form 473](#), the Service Provider Annual Certification Form, to be able to submit invoices and to receive disbursements.
- **To receive an invoice deadline extension, the applicant or service provider must request an extension on or before the last date to invoice. If you anticipate, for any reason, that invoices cannot be filed on time,** USAC will grant a one-time, 120-day invoice deadline extension if timely requested.

How to Appeal or Request a Waiver of a Decision

You can appeal or request a waiver of a decision in this letter **within 60 calendar days** of the date of this letter. Failure to meet this deadline will result in an automatic dismissal of your appeal or waiver request.

Note: The Federal Communications Commission (FCC) will not accept appeals of USAC decisions that have not first been appealed to USAC. However, if you are seeking a waiver of E-rate program rules, you must submit your request to the FCC and not to USAC. USAC is not able to waive the E-rate program rules.

- **To submit your appeal to USAC,** visit the Appeals section in the [E-rate Productivity Center \(EPC\)](#) and provide the required information. USAC will reply to your appeal submissions to confirm receipt. Visit USAC's [website](#) for additional information on submitting an appeal to USAC, including step-by-step instructions.
- **To request a waiver of the FCC's rules,** please submit it to the FCC in proceeding number CC Docket No. 02-6 using the [Electronic Comment Filing System](#) (ECFS). Include your contact information, a statement that your filing is a waiver request, identifying information, the FCC rule(s) for which you are seeking a waiver, a full description of the relevant facts that you believe support your waiver request and any related relief, and any supporting documentation.

For appeals to USAC or to the FCC, be sure to keep a copy of your entire appeal, including any correspondence and documentation, and provide a copy to the affected service provider(s).

Obligation to Pay Non-Discount Portion

Applicants are required to pay the non-discount portion of the cost of the eligible products and/or services to their service providers. Service providers are required to bill applicants for the non-discount portion of costs for the eligible products and/or services. The FCC stated that requiring applicants to pay the non-discounted share of costs ensures efficiency and accountability in the program. If using the BEAR invoicing method, the applicant must pay the service provider in full (the non-discount plus discount portion) **before** seeking reimbursement from USAC. If using the SPI invoicing method, the service provider must first bill the applicant **before** invoicing USAC.

Notice on Rules and Funds Availability

The applicants' receipt of funding commitments is contingent on their compliance with all statutory, regulatory, and procedural requirements of the Schools and Libraries Program and the FCC's rules. Applicants who have received funding commitments continue to be subject to audits and other reviews that USAC and/or the FCC may undertake to assure that committed funds are being used in accordance with such requirements. USAC may be required to reduce or cancel funding commitments that were not issued in accordance with such requirements, whether due to action or inaction of USAC, the applicant, or the service provider. USAC, and other appropriate authorities (including but not limited to the FCC), may pursue enforcement actions and other means of recourse to collect improperly disbursed funds.

Funding Commitment Decision Overview

Funding Year 2023

Application Comments for FCC Form 471: #231002492

The applicant did not submit any RAL corrections.

Funding Commitment Decision Overview

Funding Request Number (FRN)	Service Provider Name	Amount Requested	Amount Committed	Status
2399001729	Butte County Office of Education	\$6,320.00	\$6,320.00	Funded
2399001987	Pacific Bell Telephone Company	\$8,862.05	\$8,344.99	Funded

BEN Name: Blue Oak Charter School Inc
BEN: 16073851

FCC Form 471: 231002492
Wave: 1

FRN 2399001729	Service Type Data Transmission and/or Internet Access	Status Funded
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Dollars Committed			
Monthly Cost		One-time Cost	
Months of Service	12		
Total Eligible Recurring Charges	\$0.00	Total Eligible One Time Charges	\$7,900.00
Total Pre-discount Charges		\$7,900.00	
Discount Rate		80.00%	
Committed Amount		\$6,320.00	

Dates	
Service Start Date	7/1/2023
Contract Expiration Date	6/30/2024
Contract Award Date	2/19/2019
Service Delivery Deadline	9/30/2024
Expiration Date (All Extensions)	6/30/2024

Service Provider and Contract Information	
Service Provider	Butte County Office of Education
SPIN (498ID)	143011860
Contract Number	BCOE-ISP-BOS
Account Number	N/A
Establishing FCC Form 470	190015309

Consultant Information	
Consultant Name	Heather Baker
Consultant's Employer	E-Rate Advisors Inc.
CRN	16079893

Funding Commitment Decision Comments

MR1: Approved as submitted.

FRN 2399001987	Service Type Data Transmission and/or Internet Access	Status Funded
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Dollars Committed			
Monthly Cost		One-time Cost	
Months of Service	12		
Total Eligible Recurring Charges	\$10,431.24	Total Eligible One Time Charges	\$0.00
Total Pre-discount Charges		\$10,431.24	
Discount Rate		80.00%	
Committed Amount		\$8,344.99	

Dates	
Service Start Date	7/1/2023
Contract Expiration Date	6/30/2025
Contract Award Date	3/11/2022
Service Delivery Deadline	6/30/2024
Expiration Date (All Extensions)	6/30/2027

Service Provider and Contract Information	
Service Provider	Pacific Bell Telephone Company
SPIN (498ID)	143002665
Contract Number	AT&T WAN (exp 6.30.25)
Account Number	New
Establishing FCC Form 470	220008100

Consultant Information	
Consultant Name	Heather Baker
Consultant's Employer	E-Rate Advisors Inc.
CRN	16079893

Funding Commitment Decision Comments

MR1: Based on the applicant's request, the Monthly Recurring Eligible Cost of the FRN's Product and Service Detail was changed from \$267.57 monthly to \$213.71 monthly.



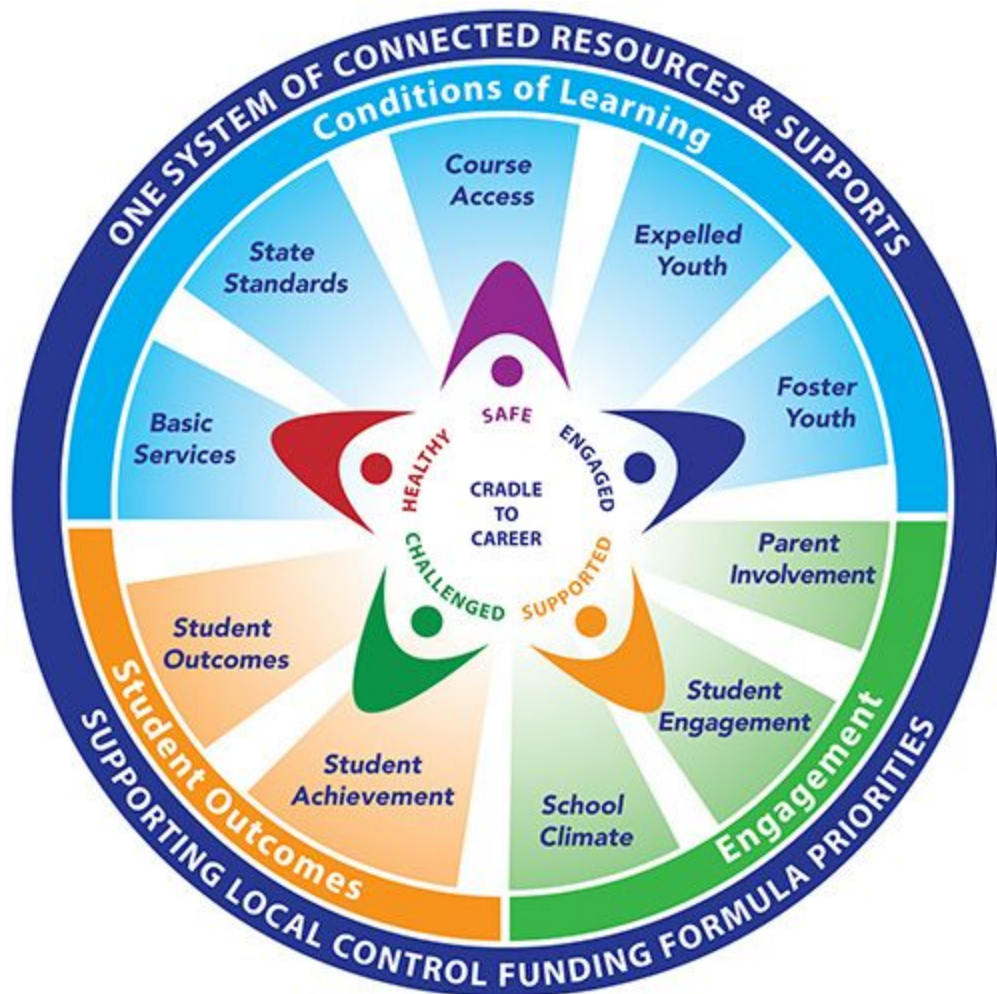
BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

LCAP 2023

Blue Oak Charter School
Town Hall Meeting

April 25th, 2023



Blue Oak Goals

1. Provide a safe, healthy, equity based environment focused on meeting the needs of the whole child with well trained staff and a Common Core inclusive curriculum through a Waldorf inspired pedagogy
2. Provide an educational program that fully engages the whole child and family, supporting emotionally healthy individuals and community
3. Provide a strong academic program designed to meet the needs of the whole child.

Community Input Agenda

Why is this important?

Where are we?

What have we done well?

What can we do to better support?

Questions for Survey

Goal 1 Action Items 1, 2, 3

Goal 1 Action 1

Teacher credentialing

- Difficulties due to teacher shortage.
- Spanish biggest concern.
- Handwork Specialties need to be credentialed by next year.

Goal 1 Action 2

Physically safe environment -

- New site update,
- Increase in security for current site

Goal 1 Action 3

Healthier lunches, research stage **Parent Council strongly requests work on this**

Goal 1 Action Items 4, 5,

Goal 1 Action 4

Social Justice Parent Expressed this as an important Priority

Standards included in Block Plans

- Curriculum at a Glance and book sets continued work
- Festivals & Assemblies focus for this year

Goal 1 Action 5

Professional Development Plan

- Increased PD during the year
- Based on Input received from Faculty

Goal 1 Action Item 6, 7

Goal 1 Action 6

SPED Integration

- Increased classroom staff and support
- Add Science support to Specialist positions
- Review lower grades math curriculum

Goal 1 Action 7

Continue to offer specialties. Music / Games / Handwork / Spanish

- The loss of the Spanish teacher and the inability to hire a credentialed teacher this year

Goal 2 Action Item 1,2,3

Goal 2 Action 1

Parent Engagement

- Class meetings, Parent Square, Festivals, Acorn, Teacher communications
- Parent volunteers
- Parent Nights

Parent Council input: Less Parent Square more in person, parent enrichment nights, class parent meetings, progress letters, re-establish classroom parent position

Goal 2 Action 2

Student Engagement

- Universal Design for Learning

Goal 2 Action 3

- School Climate
 - Community Schools Implementation Grant
 - Social Emotional Support, Trauma informed practices, student leadership, restorative practices
 - Reduce Chronic Absences and behavior
 - Employee Assistance & Support

Goal 3 Action Item 1, 2

Goal 3 Action 1

Student Achievement Assessments

- ELA improved and Math stood strong in the face of the pandemic
 - Request to review lower grade math
 - ELA implementation holding
 - Expanded learning grant
 - SPED Reorganization

Goal 3 Action 2

Other Student Outcomes

- Civic Engagement/Critical Thinking/Problem Solving
- Experiential learning
 - Field trips
 - Garden