

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
Room 24
CHARTER COUNCIL
REGULAR MEETING AGENDA

Join Zoom Meeting
<https://us06web.zoom.us/j/84891676395?pwd=5hJNjhiQgGL71JWpgTVjCbUmILbqkg.1>

Meeting ID: 848 9167 6395
Passcode: g9K9Bh

Monday, March 26, 2024, at 6:00 PM

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

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

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

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 move the agenda items' order.

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

AGENDA

OPEN SESSION - 6:00 PM

1. OPENING

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Council Members to establish a quorum
- 1.3. Invocation - School Verse Read

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

- 1.4. Agenda Modifications

- 1.5. Audience to Address the Council

This is an opportunity for community members to address the council concerning items not on the agenda. Council Members will not respond to comments due to Brown Act expectations concerning agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item.

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

2. CONSENT AGENDA

- 2.1. Approve Special Meeting Minutes from February 20, 2024
- 2.2. Cash Flow
- 2.3. Balance Sheet Detail
- 2.4. Warrants/Aged Payable
- 2.5. Actual to Budget Summary
- 2.6. Point of Sale Transactions/Check Register (Feb. 2024)
- 2.7. Credit Card Statement (Feb. 2024)

3. FACULTY

- 3.1. Faculty Report Nick Meier/Sarah Lee

4. BUSINESS -

- 4.1. IRS Moratorium - new employee retention credit
Information only
- 4.2. 2nd Interim Budget Approval
- 4.3. Audit Contract

5. GOVERNANCE

- 5.1. Parent Council Report Ryan Sanders
- 5.2. Finance Committee Trisha Atehortua
- 5.3. Facilities Report Kristen Woods
- 5.4. Retreat Susan Domenighini
- 5.5. Preschool Plan Susan Domenighini
Reconsider Preschool Plan

6. ADMINISTRATION

- 6.1. Executive Director's Report Susan Domenighini
- 6.1.1. Teacher Assignments 2024-25
- 6.2. Behavior Update Amanda Hurd
- 6.3. Attendance Update Amanda Hurd
- 6.4. Enrollment Update
- 6.5. Community Partnership
Review of Diversity Goals

7. NEXT MEETING - Tuesday, April 16, 2024 at 6:00 PM

8. ADJOURNMENT

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
Room 24
CHARTER COUNCIL
REGULAR MEETING AGENDA

Join Zoom Meeting

<https://us06web.zoom.us/j/84885288120?pwd=3wbc1Lxyy9banbmwEYCZvr2JB53Wjl.1>

Meeting ID: 848 8528 8120

Passcode: k5iMQa

Monday February 20, 2024 at 6:00 PM

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

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

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

AGENDA

OPEN SESSION - 6:00 PM

1. OPENING

- 1.1. Call Meeting to Order at 6:05pm.
- 1.2. Roll Call of Council Members to establish a quorum

Name	Present	Absent
Vicki Wonacott	X	
Kristen Woods	X	
Laurel Hill-Ward	X	
Leanna Glander		X
Ryan Sanders	X	
Donna Kreskey	X	
Trisha Atehortua	X	

1.3. Invocation - School Verse Read

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

1.4. Agenda Modifications - No agenda modifications.

1.5. Audience to Address the Council

This is an opportunity for members of the community to address the council concerning items not on the agenda. Council Members will not respond to comments due to Brown act expectations concerning agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item.

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

2. CONSENT AGENDA

- 2.1.** Approve Special Meeting Minutes from January 22, 2024
- 2.2.** Attendance and Enrollment Annie Gilbert Charter Impact
- 2.3.** Cash Flow
- 2.4.** Balance Sheet Detail
- 2.5.** Warrants/Aged Payable
- 2.6.** Actual to Budget Summary
- 2.7.** Point of Sale Transactions/Check Register (Jan.2024)
- 2.8.** Credit Card Statement (Jan 2024)
- 2.9.** Field Trip Approval Medieval Games (6th grade)
Motion to approve the Consent Agenda - Kristen Woods
Second - Laurel Hill-Ward

Name	Yes	No	Abstain	Absent
Vicki Wonacott	X			
Kristen Woods	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Ryan Sanders	X			
Donna Kreskey	X			
Trisha Atehortua	X			

3. FACULTY

- 3.1.** Faculty Report Nick Meier/Sarah Lee
Nick Meier shares reports for 2nd, 3rd, 5th, 6th, and 8th grades.

4. BUSINESS -

4.1. Audit

Susan Domenighini

The audit is done! Everything was satisfactory. We did have an issue with our independent study. The teachers were not dating the contracts before the work went out; they were instead dating the work afterwards. This was a finding on our audit that put us out of compliance. It will cost us about 32k in funding that will be returned for ADA. That was a processing issue. Our policy states that we are to date the work upon return. This has since been corrected. Motion to approve the audit by Donna Kreskey. Trisha Atehortua seconds the motion. Vote.

Name	Yes	No	Abstain	Absent
Vicki Wonacott	X			
Kristen Woods	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Ryan Sanders	X			
Donna Kreskey	X			
Trisha Atehortua	X			

Approved.

4.2. LCAP mid-year review -

Board reviews last year's LCAP. Everything in the LCAP is presently in process. Goals reviewed. Teacher credentialing for our Handwork Teachers has been an issue. Monterey Waldorf School was able to remedy this by credentialing their Handwork Teachers and Susan is currently working with them on this process for our teachers. We have implemented the Educator's Handbook to improve our student incident reporting. There are items that we are working on for school safety that will also be reported in our LCAP review. We have found a new site that we are hoping to purchase and move to in the future. This information will also be added. We are managing our own lunch program and have voted for healthier school lunches which is another goal that is being worked toward. We started working on the Community School Partnership Grant which Caren Lehe will be talking a little about and how equity, diversity and inclusion is a big part of this work. We are working on professional development. Curriculum has been added. We have added a math assessment for students that has been very helpful to teachers. Grade level team meetings have been implemented with goal setting. We are using four questions; What do we want students to learn? Did they learn? What would we do if they did? What would we do if they didn't? This helps us address both students that are and are not learning.

We are looking at a new math curriculum for 1st through 5th grades. We hope to get a good articulated career tech education process but this does require that we connect with a high school. We have had some discussions with Inspire School of Arts and Sciences but it is a process that will take more time so we do not expect this to be completed this school year. Some of the programs we have do not match with career tech education specifically. So, there is some work to do with this as an LCAP goal. Discussion. Motion to approve the LCAP mid-year review by Trisha Atehortua. Second by Kristin Woods. Vote.

Name	Yes	No	Abstain	Absent
Vicki Wonacott	X			
Kristen Woods	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Ryan Sanders	X			
Donna Kreskey	X			
Trisha Atehortua	X			

Approved.

4.3. BCOE Lan Contract (3yr)

This is a renewal of an ongoing agreement between the Butte County Office of Education and Blue Oak School to support our Local Area Network services. They help us with all things technology. We have not gone out to look for other contracts as we are very happy with their support. Motion to approve the contract by Laurel Hill-Ward. Second by Donna Kreskey. Vote.

Name	Yes	No	Abstain	Absent
Vicki Wonacott	X			
Kristen Woods	X			
Laurel Hill-Ward	X			
Leanna Glander				X
Ryan Sanders	X			
Donna Kreskey	X			
Trisha Atehortua	X			

Approved.

5. GOVERNANCE

5.1 Parent Council Report -

Ryan Sanders

Ryan reports on activity within the Parent Council. There was a “Sharing our Skills” event for adults recently that was hosted by the Parent Council. This was a community building effort. The next event that is planned is called “Sharing our Stories” modeled after TED Talks. The May Fair is scheduled for May 4th. The Annual Spring Concert is scheduled for May 16th. The Oaken Lands Music Festival is scheduled for April 21st at the Chico Women’s Club. This fundraiser is being planned to fund the 7th grade annual trip to Ashland.

5.2 Facilities Report

Kristen Woods

We are moving forward with the process of procuring a new facility. There was a discussion about getting community involvement, inviting more parents to attend Facilities meetings and getting the word out that this is happening. We are in the very beginning of the escrow process. We have presented and approved Measure K funding for the purchase of this property. We are asking the district to purchase this property for us with these funds. This is now being facilitated by the district who will be working with Dan Gonzales. Legal discussions are occurring at this time.

6. ADMINISTRATION

6.1 Executive Director’s Report

Susan Domenighini

Valentine’s Day in the kindergarten was extra special this year as Susan got to sit with a kindergartener during their tea party and this was delightful. Susan is working with BCOE on Differentiated Assistance. They have started meeting regularly to discuss improving processes to support SPED and Hispanic students. Good news to share regarding chronic attendance. In 2022 we had 41.2% chronic attendance. This means that these students had 18 or more days absent. Last year we went down to 34.4% and as of today we are at 27.3% chronic attendance! Hispanic students were at 37.7%. This year we are at 21.4%. SPED students were at 47.4% and this year we are at 27.3% attendance! The Finance Committee was not able to meet and vote last week due to not having a quorum. We have five groups represented but only had three groups represented in attendance. This is a Brown Act Committee that has struggled with membership for quite some time. Looking at ways to reach out and recruit members. Last month the board requested enrollment data however it was connected to the behavior conversation and this was a concern because of student confidentiality. This month there is work being done with our Registrar to collect data to present that will include enrollments and exits as a school wide report instead of by classroom and or grade level. We went to CEI and Caren is here with me tonight to report on this. There are different types of data. Street Data vs. Satellite Data, both are valuable in highlighting the success of students. Two quotes that were impactful, “Marginalized voices are not voices in need but voices of power” and “We should not have to ask for a seat at the table”. A special Thank You to Caren Lehe and Linda Hovey who worked very hard on the grant application and fingers crossed it will come through for us. The grant is a little over 1.248 million dollars over 5 years.

6.2 Behavior Update -

Susan presents behavior data over two months for minor referrals. There are two categories of referrals: office referrals and minor referrals. Discussion.

6.3 Community Partnership -

Caren Lehe discusses her work as the Community School Partnership Coordinator for Blue Oak School, the CEI Partnership work that is being done and how our Diversity Goals are rooted in this work. .

6.4 Diversity Goals - Discussion combined with 6.3

7. NEXT MEETING - Tuesday, March 26, 2024 at 6:00PM

8. ADJOURNMENT 8:30 pm

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

Business Checking – XXXXX0889

Search transactions

Activity: Date range; Start date: Feb 01, 2024; End date: Feb 29, 2024; Type: Debits

Transactions

Pending Posted

Date	Description	Debit	Credit	Balance
Feb 29, 2024	<u>Check 11985</u>	541.78		
Feb 29, 2024	<u>Check 11983</u>	240.00		
Feb 29, 2024	<u>Check 11978</u>	224.00		
Feb 28, 2024	<u>Check 11974</u>	10,580.57		
Feb 28, 2024	<u>Check 11986</u>	1,411.38		
Feb 28, 2024	<u>Check 1193</u>	500.00		
Feb 27, 2024	<u>Check 11977</u>	471.71		
Feb 27, 2024	ACH Payment IRS USATAXPYMT	27,783.13		
Feb 27, 2024	ACH Payment BENEFIT RESOURCE BRI XFER	780.07		
Feb 26, 2024	<u>Check 11954</u>	4,882.90		
Feb 26, 2024	<u>Check 11958</u>	2,700.00		
Feb 26, 2024	<u>Check 11964</u>	657.14		
Feb 26, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	5,356.21		
Feb 26, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,732.65		
Feb 26, 2024	ACH Payment ASSET FINANCE ACH0226	162.38		
Feb 23, 2024	<u>Check 11956</u>	5,025.65		
Feb 23, 2024	<u>Check 11961</u>	1,168.45		
Feb 23, 2024	<u>Check 11963</u>	850.00		

⊗	Feb 23, 2024	ACH Payment BLUE OAK CHARTER PAYROLL	28,233.24
⊗	Feb 23, 2024	ACH Payment BLUE OAK CHARTER PAYROLL	17,333.63
⊗	Feb 23, 2024	ACH Payment BLUE OAK CHARTER PAYROLL	5,975.00
⊗	Feb 22, 2024	<u>Check 11967</u>	2,764.36
⊗	Feb 22, 2024	<u>Check 11959</u>	2,597.43
⊗	Feb 22, 2024	<u>Check 11953</u>	367.71
⊗	Feb 22, 2024	<u>Check 11955</u>	354.40
⊗	Feb 22, 2024	<u>Check 11966</u>	195.00
⊗	Feb 22, 2024	ACH Payment BLUE OAK CHARTER PAYMENTS	6,738.50
⊗	Feb 21, 2024	<u>Check 11960</u>	3,675.00
⊗	Feb 21, 2024	<u>Check 11971</u>	1,503.92
⊗	Feb 21, 2024	<u>Check 11968</u>	836.53
⊗	Feb 21, 2024	<u>Check 11970</u>	709.93
⊗	Feb 21, 2024	<u>Check 11957</u>	530.50
⊗	Feb 21, 2024	<u>Check 11969</u>	37.00
⊗	Feb 20, 2024	<u>Check 11950</u>	252.18
⊗	Feb 20, 2024	ACH Payment EverBank, N.A. EverBank	298.77
⊗	Feb 15, 2024	<u>Check 11944</u> <i>COPY machine</i>	51.09
⊗	Feb 15, 2024	<u>Check 11939</u>	34.00
⊗	Feb 15, 2024	ACH Payment ASSET FINANCE ACH0215	324.75
⊗	Feb 15, 2024	ACH Payment BENEFIT RESOURCE BRI XFER	122.50
⊗	Feb 14, 2024	<u>Check 11949</u>	1,773.30
⊗	Feb 14, 2024	<u>Check 70200</u>	7.20
⊗	Feb 14, 2024	ACH Payment AMEX EPAYMENT ACH PMT	1,763.27
⊗	Feb 13, 2024	<u>Check 11940</u>	1,960.95
⊗	Feb 13, 2024	<u>Check 11952</u>	1,245.92

• Feb 13, 2024	<u>Check 11951</u>	27.58
• Feb 13, 2024	ACH Payment BENEFIT RESOURCE BRI XFER	186.32
• Feb 12, 2024	<u>Check 70210</u>	1,301.52
• Feb 12, 2024	<u>Check 11945</u>	620.24
• Feb 12, 2024	<u>Check 11932</u>	280.50
• Feb 12, 2024	ACH Payment IRS USATAXPYMT	9,337.15
• Feb 12, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	846.90
• Feb 12, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	651.54
• Feb 12, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	417.82
• Feb 09, 2024	<u>Check 11936</u>	400.00
• Feb 09, 2024	ACH Payment BLUE OAK CHARTER PAYROLL	28,280.15
• Feb 09, 2024	ACH Payment BLUE OAK CHARTER PAYROLL	6,350.07
• Feb 08, 2024	<u>Check 11943</u>	710.00
• Feb 08, 2024	<u>Check 11931</u>	374.21
• Feb 07, 2024	<u>Check 11946</u>	4,683.87
• Feb 07, 2024	<u>Check 11930</u>	3,891.60
• Feb 07, 2024	<u>Check 11941</u>	83.75
• Feb 07, 2024	<u>Check 11935</u>	17.30
• Feb 06, 2024	<u>Check 11948</u>	1,281.23
• Feb 06, 2024	<u>Check 11937</u>	1,164.20
• Feb 06, 2024	<u>Check 11947</u>	1,038.91
• Feb 06, 2024	<u>Check 11938</u>	700.00
• Feb 06, 2024	ACH Payment BLUE OAK CHARTER PAYMENTS	6,937.20
• Feb 06, 2024	ACH Payment IRS USATAXPYMT	764.72
• Feb 06, 2024	ACH Payment BLUE OAK CHARTER PAYMENTS	448.50

Feb 05, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	133.26
Feb 05, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	43.89
Feb 02, 2024	<u>Check 11923</u>	10,066.91
Feb 02, 2024	<u>Check 70209</u>	3,507.38
Feb 02, 2024	<u>Check 11924</u>	413.68
Feb 02, 2024	<u>Check 11926</u>	32.00
Feb 01, 2024	<u>Check 70207</u>	1,421.43
Feb 01, 2024	ACH Payment T-MOBILE PCS SVC 800-937-8997	25.06
Feb 01, 2024	POS Purchase GOOGLE*ADS314564 CC GOOGLE.COM CA #3136	125.57

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH
 SUSAN DOMENIGHINI
 Closing Date 01/19/24 Next Closing Date 02/16/24
 Account Ending 8-42008

p. 1/5

Customer Care: 1-800-521-6121
TTY: Use Relay 711
Website: americanexpress.com

New Balance	\$1,763.27
Minimum Payment Due	\$35.00
Payment Due Date	02/13/24

Membership Rewards[®] Points

Available and Pending as of 12/31/23

100,485For up to date point balance and full program details, visit membershiprewards.com

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 02/13/24, 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%.

Account Summary

Previous Balance	\$4,153.47
Payments/Credits	-\$4,153.47
New Charges	+\$1,763.27
Fees	+\$0.00
Interest Charged	+\$0.00

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:

New Balance	\$1,763.27
Minimum Payment Due	\$35.00

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	7 years	\$3,310
\$69	3 years	\$2,488 (Savings = \$822)

Credit Limit	\$25,000.00
Available Credit	\$23,236.73

Days in Billing Period: 31

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

See page 2 for important information about your account.

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

APPROVED

↓ 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 8-42008

Enter 15 digit account # on all payments.
Make check payable to American Express.

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

Payment Due Date	02/13/24
New Balance	\$1,763.27
Minimum Payment Due	\$35.00

See reverse side for instructions on how to update your address, phone number, or email.

AMERICAN EXPRESS
 PO BOX 60189
 CITY OF INDUSTRY CA 91716-0189

\$ _____
Amount Enclosed



0000349993059480190 000176327000003500 1.5 4

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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Blue BusinessSM Plus Credit Card

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 01/19/24

Account Ending 8-42008



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

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Online chat at americanexpress.com or use Relay dial 711 and 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

Payments and Credits

Summary

	Total
Payments	-\$4,153.47
Credits	\$0.00
Total Payments and Credits	-\$4,153.47

Detail

*Indicates posting date

Payments	Amount
12/20/23* ONLINE PAYMENT - THANK YOU	-\$4,153.47

New Charges

Summary

	Total
Total New Charges	\$1,763.27

Detail

SUSAN DOMENIGHINI
Card Ending 8-42008

	Amount
12/20/23 AMAZON MARKETPLACE NA PA MERCHANDISE <i>5502-Janitorial</i> AMZN.COM/BILL WA \$43.47	\$43.47
12/22/23 RALEY'S FOOD <i>4302-School Supplies</i> 8009259989 GROCERY STORES CHICO CA \$31.55	\$31.55
12/23/23 AMAZON MARKETPLACE NA PA MERCHANDISE <i>5610-Facilities</i> AMZN.COM/BILL WA \$18.38	\$18.38
12/27/23 STAMPS.COM <i>5901-Postage</i> O506895439 95926 855-889-7867 CA \$19.99	\$19.99
12/29/23 AMAZON MARKETPLACE NA PA MERCHANDISE <i>ELOP 2600</i> AMZN.COM/BILL WA \$181.50	\$181.50
12/31/23 AMAZON MARKETPLACE NA PA MERCHANDISE <i>ELOP 2600</i> AMZN.COM/BILL WA \$164.01	\$164.01
01/02/24 JACKRABBIT TECHNOLOGIES, INC. *JACKRABB EDUCATIONAL SERVICE <i>ELOP-2600</i> HUNTERSVILLE NC \$89.00	\$89.00
01/05/24 AMAZON MARKETPLACE NA PA MERCHANDISE <i>ELOP-2600</i> AMZN.COM/BILL WA \$117.71	\$117.71
01/05/24 AMAZON MARKETPLACE NA PA MERCHANDISE <i>ELOP-2600</i> AMZN.COM/BILL WA \$993.74	\$993.74
01/09/24 AMAZON.COM MERCHANDISE <i>4310-Office</i> AMZN.COM/BILL WA \$27.99	\$27.99

Detail Continued

				Amount
01/18/24	AMAZON MARKETPLACE NA PA MERCHANDISE	4310-Office	AMZN.COM/BILL WA	\$75.93

Fees

				Amount
Total Fees for this Period				\$0.00

Interest Charged

				Amount
Total Interest Charged for this Period				\$0.00

About Trailing Interest

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

2024 Fees and Interest Totals Year-to-Date

		Amount
Total Fees in 2024		\$0.00
Total Interest in 2024		\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.
Variable APRs will not exceed 29.99%.

	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Purchases	29.99% (v)	\$0.00	\$0.00
Total			\$0.00

(v) Variable Rate



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.

Membership Rewards® Program Updates

You can view a summary of updates to the Membership Rewards® program anytime, including information about the availability of redemption options, by visiting americanexpress.com/mrupdates.



Thank you! You've submitted your payment for your Blue Business Plus Card (-42008).

Your confirmation number is W2942. Your account balances and available credit will update shortly.

Bank Account

Golden Valley Bank Business Checking -0889

Amount

\$1,763.27

Statement Balance

Date

Tue. February 13, 2024

SCANNED
to CI 2/13/24
WA



Blue Oak Charter School

Monthly Financial Presentation – February 2024



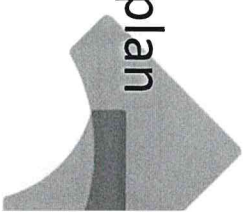
February Highlights



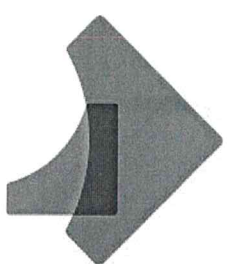
Highlights

- Enrollment forecast 234, down **(28)** from budget.
- Revenue forecast increased by \$70k for Community Engagement Initiative
- Forecast deficit (\$43,545) **with addition of Community Engagement**
- Based on current level of spending, cash is forecast to be \$381K at June 30th, 2024 representing 32 days cash on hand.

Compliance and Reporting

- Second interim included as addendum and due to authorizer March 15, 2024.
 - Arts, Music & Instructional Materials Block Grant Board approved plan required before utilizing funding.
- 

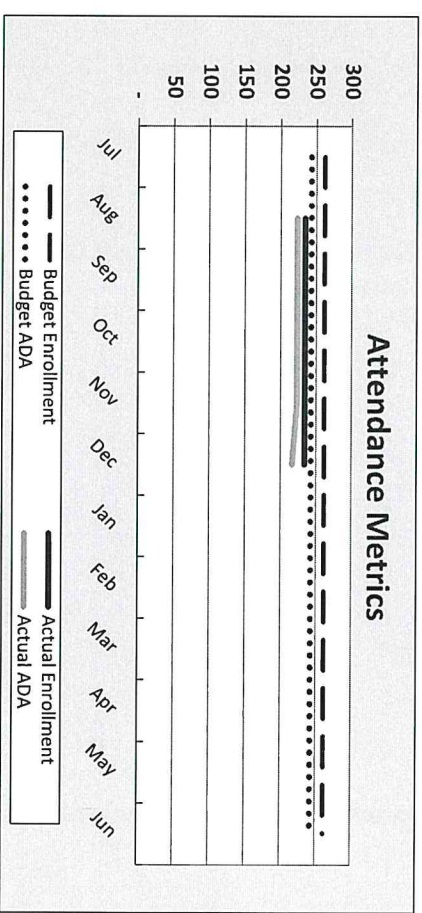
Attendance Data and Metrics



Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	234	234	262
ADA	217	218	244
Attendance Rate	92.6%	93.0%	93.0%
Unduplicated %	60.0%	60.0%	58.4%
Revenue per ADA	\$19,570		\$17,280
Expenses per ADA		\$19,770	\$17,161

Attendance Metrics



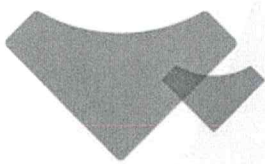
Revenue per ADA slightly lower than Expenses per ADA

Enrollment 234, down from budget 262.

93% ADA forecast (216.7) and rolling UPP 58.41%.

LCFF is calculated at approx. \$12,000 per ADA.

Revenue



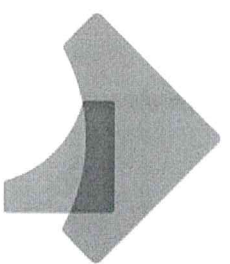
- February Updates
- Reduced ADA cuts (\$311K)+ from budget.
- Additional \$70K Revenue from Community Engagement Initiative included in current year
- Forecast includes additional \$779K one-time funding, declining in future years.

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,447,191	\$ 1,530,350	\$ (83,159)	\$ 2,594,445	\$ 2,908,486	\$ (314,040)
Federal Revenue	40,744	100,243	(59,499)	273,876	244,096	29,780
Other State Revenue	215,728	343,536	(127,808)	1,340,451	997,758	342,693
Other Local Revenue	30,324	40,200	(9,876)	50,124	60,000	(9,876)
Total Revenue	\$ 1,733,987	\$ 2,014,329	\$ (280,342)	\$ 4,258,896	\$ 4,210,340	\$ 48,556

	2021/22	2022/23	2023/24	2024/25	2025/26
Educator Effectiveness Block Grant	\$ -	\$ 30,637	\$ 25,446	\$ 20,257	\$ -
Arts, Music and Instructional Materials	\$ -	\$ -	\$ 51,516	\$ 51,516	\$ 51,516
Learning Recovery	\$ -	\$ -	\$ 142,992	\$ 142,992	\$ -
Extended Learning FY23			\$ 308,103		
Community Schools Planning			\$ 100,000		
MTSS			\$ 49,159		
ESSER III	73,689	388,778	101,822	-	-
One-Time Funding plan	\$ 504,636	\$ 937,472	\$ 779,038	\$ 214,764	\$ 51,516



Expenses



February Updates

- Overall expenses increased from budget by \$121k
- Certificated Salaries increased \$19k and Classified by \$14k from January 2024.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,176,587	\$ 1,236,301	\$ 59,714	\$ 1,559,889	\$ 1,590,901	\$ 31,012
Classified Salaries	458,903	443,302	(15,601)	661,280	643,281	(18,000)
Benefits	504,216	487,970	(16,245)	686,043	666,803	(19,239)
Books and Supplies	114,343	83,133	(31,209)	175,729	106,200	(69,529)
Subagreement Services	85,414	46,667	(38,747)	106,096	72,096	(34,000)
Operations	139,123	113,160	(25,962)	177,350	170,064	(7,286)
Facilities	445,233	446,667	1,434	667,500	670,000	2,500
Professional Services	176,301	177,787	1,485	268,553	262,023	(6,531)
Depreciation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenses	\$ 3,100,120	\$ 3,034,988	\$ (65,132)	\$ 4,302,441	\$ 4,181,368	\$ (121,073)

Surplus / (Deficit) & Fund Balance

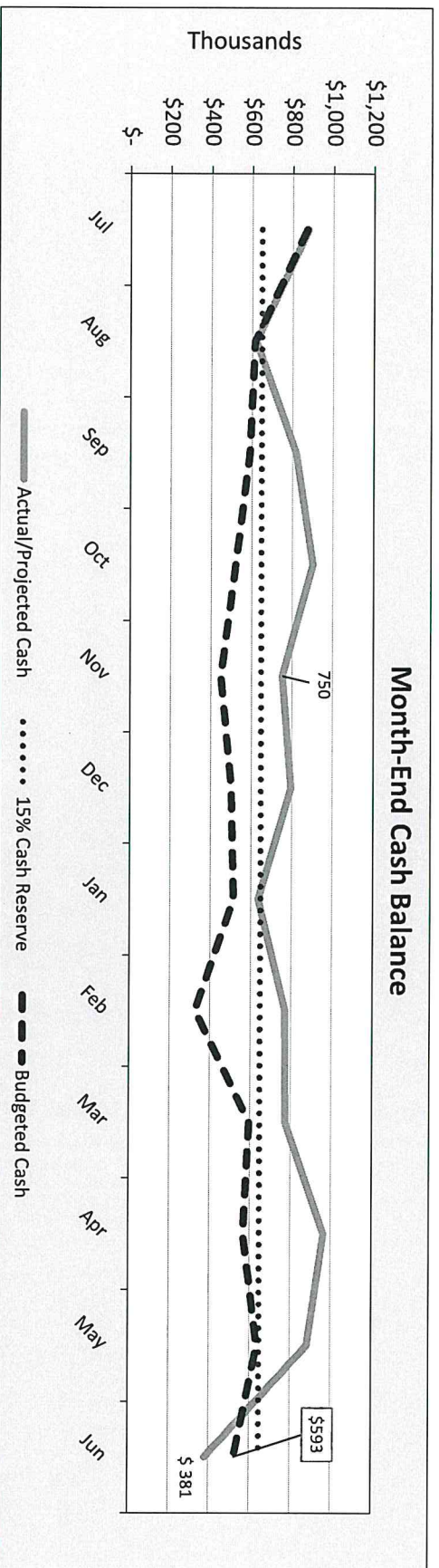
- Forecast deficit (\$43,545).
- Year End Fund balance projected at 15.7%.

	Year-to-Date			Annual//Full Year		
	Actual	Budget	Fav//(Unf)	Forecast	Budget	Fav//(Unf)
Total Surplus(Deficit)	\$ (1,366,133)	\$ (1,020,659)	\$ (345,474)	\$ (43,545)	\$ 28,972	\$ (72,517)
Beginning Fund Balance	719,439	719,439		719,439	719,439	
Ending Fund Balance	\$ (646,694)	\$ (301,220)		\$ 675,894	\$ 748,411	
<i>As a % of Annual Expenses</i>	-15.0%	-7.2%		15.7%	17.9%	



Cash Balance

- Current cash \$770K . Year end projected to be \$381K = 32 days Cash on Hand

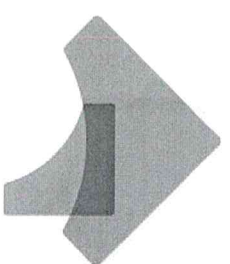


Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar-15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/itli/interim/status.asp
FINANCE	Mar-01	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program.	Client with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Mar-01	Every Student Succeeds Act Per-Pupil Expenditure Application - The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Mar-01	Prop. 39 (facilities) - Deadline for a charter school to respond to a district's preliminary Proposition 39 proposal.	Client	No	Yes	https://www.cde.ca.gov/sp/cs/as/propos/prop39.asp
DATA	Mar-15	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Client	No	No	https://www.cde.ca.gov/os/sv/cl/irc/calendar.asp
DATA	Mar-18	CRDC - 2023-24 Submission Window (Dec 11, 2023-Mar 18, 2024) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Client	No	No	https://crdc.commuhiias.ed.gov/program
FINANCE	Mar-22	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	http://charterseelpa.org/fiscal/
FINANCE	Mar-27	E-Rate FCC Form 471 Due date (FY2024) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible.	Client	No	No	https://www.usac.org/stools/forms/
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	Client with Charter Impact support	Yes	No	https://leginfo.ca.gov/statute.ca.gov/faces/codes.csp?_afSection_xhtml?sectionNum=41020.&lawCode=EDC

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI). The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Client	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-05	Year 4 ESSER and GEER Annual Reporting - The Year 4 ESSER and GEER Annual Reports are applicable to activities and expenditures that occurred July 1, 2022 – June 30, 2023. Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRISA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). Year 4 Annual Reporting is scheduled to open March 6, 2024, and close April 5, 2024.	Charter Impact with Client support	No	No	https://www.cde.ca.gov/fg/er/annreport/help.asp
FINANCE	Apr-12	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRISA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period January 1, 2024- March 31, 2024.	Charter Impact with Client support	No	No	https://www.cde.ca.gov/fg/er/reporting.asp
FINANCE	Apr-17	Special Education Federal Expenditure Report #2 due to SELPA - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterseelpa.org/fiscal/
FINANCE	Apr-19	Special Education ADA/Enrollment Report #3 due to SELPA - Report are due to El Dorado Charter SELPA.	Client	No	No	http://charterseelpa.org/fiscal/
FINANCE	Apr-26	School-Based Med-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Med-Cal program.	Client with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CHMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/ra/cdm/
FINANCE	Apr-30	Public Charter School Grant Program and Dissemination Grant Program - Qtr 3 - The California Public Charter Schools Grant Program (PCSSGP) Quarterly Expenditure Report (QER) is the accountability document that reflects the dollar amount spent towards work plan activities. A QER is due to the California Department of Education's Charter Schools Division within 30 days of each respective quarter.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/cs/fg/dcsgd.asp

Appendices



As of February 28, 2024

- 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



Current	Current	Current	Current	Current	Current	Current
Period Actual	Period Budget	Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
\$ 289,799	\$ 115,113	\$ 174,686	\$ 884,661	\$ 703,466	\$ 181,195	\$ 1,340,711
LCFF State Aid						
State Aid - Revenue Limit						
Education Protection Account						
State Aid - Prior Year						
In Lieu of Property Taxes						
Total State Aid - Revenue Limit	176,661	113,138	1,447,191	1,530,350	(83,159)	2,908,486
Federal Revenue						
Special Education - Entitlement						
Federal Child Nutrition						
Title I, Part A - Basic Low Income						
Title II, Part A - Teacher Quality						
Title III - Limited English						
Other Federal Revenue						
Total Federal Revenue	-	-	40,744	100,243	(59,499)	244,096
Other State Revenue						
State Special Education	19,938	(19,938)	138,325	129,986	8,339	209,737
State Child Nutrition			4,490	-	4,490	-
School Facilities (SB740)						
Mandated Cost			61	4,614	(4,554)	336,551
State Lottery				13,773	(13,773)	4,614
Prior Year Revenue			15,883	-	15,883	-
Other State Revenue	1,096	(1,096)	56,969	195,163	(138,194)	389,108
Total Other State Revenue	21,034	(21,034)	215,728	343,536	(127,808)	997,758
Other Local Revenue						
Other Fees and Contracts			8,750	-	8,750	-
School Fundraising	1,108	(5,492)	21,574	40,200	(18,626)	60,000
Total Other Local Revenue	1,108	(5,492)	30,324	40,200	(9,876)	60,000
Total Revenues	290,907	204,295	1,733,987	2,014,329	(280,342)	4,210,340
Expenses						
Certificated Salaries	133,238	126,404	941,425	1,011,229	69,803	1,264,036
Teachers' Substitute Hours	7,352	3,792	38,131	26,545	(11,586)	37,921
Teachers' Extra Duty/Stipends	2,845	1,500	16,890	10,500	(6,390)	15,000
Pupil Support Salaries	8,204	6,194	49,172	43,361	(5,811)	61,944
Administrators' Salaries	16,371	19,333	130,969	144,667	13,698	212,000
Total Certificated Salaries	168,011	157,223	1,176,587	1,236,301	59,714	1,590,901
Classified Salaries	35,298	17,216	194,724	120,513	(74,211)	172,162
Instructional Salaries	20,438	21,485	145,532	162,108	16,576	238,276
Clerical and Office Staff Salaries	19,572	22,130	118,647	160,681	42,034	232,843
Total Classified Salaries	75,308	60,831	458,903	443,302	(15,601)	643,281
Benefits						
State Teachers' Retirement System, certificated	28,414	30,030	225,113	236,134	11,021	303,862
Public Employees' Retirement System, classified	23,916	16,230	147,763	118,273	(29,490)	171,627
OASDI/Medicare/Alternative, certificated	5,756	3,772	34,716	27,485	(7,231)	39,883
Medicare/Alternative, certificated	3,465	3,162	22,986	24,354	1,368	32,396
Health and Welfare Benefits, certificated	8,680	7,583	61,982	60,667	(1,315)	91,000
State Unemployment Insurance, certificated	119	2,032	784	7,621	6,838	10,162
Workers' Compensation Insurance, certificated	-	1,744	9,982	13,437	3,455	17,874
Other Benefits, certificated positions	131	-	891	-	(891)	-
Total Benefits	70,480	64,553	504,216	487,970	(16,245)	666,804

	Current	Current	Current	Current	Current	Current
	Period Actual	Period Budget	Variance	Current Year	YTD Budget	YTD Budget
				Actual	Budget	Budget
						Variance
						Total Budget
Books & Supplies	-	-	-	9,382	5,000	(4,382)
Textbooks and Core Materials	(419)	-	419	2,429	22,000	19,571
Books and Reference Materials	-	-	-	22,991	24,000	1,009
School Supplies	322	3,000	2,678	22,991	24,000	1,009
Software	322	3,000	2,678	22,991	24,000	1,009
Office Expense	2,632	1,500	(1,132)	9,749	12,000	2,251
Office Expense	1,893	1,167	(726)	9,195	9,333	139
Business Meals	244	100	(144)	1,042	800	(242)
School Fundraising Expense	244	100	(144)	1,042	800	(242)
School Fundraising Expense	-	-	-	162	-	(162)
Noncapitalized Equipment	994	-	(994)	10,481	10,000	(481)
Food Services	6,581	-	(6,581)	48,913	-	(48,913)
Total Books & Supplies	12,247	5,767	(6,480)	114,343	83,133	(31,209)
Subagreement Services	2,597	2,167	(431)	18,330	17,333	(996)
Nursing	2,597	2,167	(431)	18,330	17,333	(996)
Special Education	12,532	4,000	(8,532)	65,537	28,000	(37,537)
Security	100	191	91	1,547	1,334	(213)
Total Subagreement Services	15,229	6,357	(8,872)	85,414	46,667	(38,747)
Operations & Housekeeping	541	327	(214)	6,960	2,291	(4,669)
Auto and Travel	541	327	(214)	6,960	2,291	(4,669)
Dues & Memberships	-	750	750	8,388	6,000	(2,388)
Insurance	2,764	4,348	1,584	44,732	34,787	(9,946)
Utilities	472	7,000	6,528	63,928	56,000	(7,928)
Janitorial Services	837	807	(30)	6,706	6,456	(250)
Communications	387	833	446	7,608	6,667	(941)
Postage and Shipping	20	160	140	800	960	160
Total Operations & Housekeeping	5,021	14,226	9,205	139,123	113,160	(25,962)
Facilities, Repairs & Other Leases	54,000	54,000	-	429,500	432,000	2,500
Rent	54,000	54,000	-	429,500	432,000	2,500
Equipment Leases	1,394	1,167	(227)	10,597	9,333	(1,263)
Repairs and Maintenance	578	667	88	5,136	5,333	197
Total Facilities, Repairs & Other Leases	55,972	55,833	(139)	445,233	446,667	1,434
IT	-	1,383	1,383	10,149	11,067	918
Audit & Taxes	3,675	-	(3,675)	13,650	16,000	2,350
Legal	195	1,333	1,138	5,663	10,667	5,004
Professional Development	1,600	2,545	945	14,891	15,268	377
General Consulting	-	2,885	2,885	30,995	17,307	(13,688)
Special Activities/Field Trips	1,330	6,667	5,337	14,140	20,000	5,860
Bank Charges	50	24	(26)	315	144	(171)
Printing	-	200	200	-	1,200	1,200
Other Taxes and Fees	334	360	26	4,566	2,160	(2,406)
Payroll Service Fee	585	667	82	4,908	5,333	425
Management Fee	6,154	7,017	863	53,507	56,138	2,631
District Oversight Fee	-	1,767	1,767	9,602	15,304	5,702
SPED Encroachment	-	-	-	1,600	-	(1,600)
Public Relations/Recruitment	126	1,200	1,074	12,316	7,200	(5,116)
Total Professional/Consulting Services	14,048	26,047	11,999	176,301	177,787	1,485
Total Expenses	416,315	390,837	(25,478)	3,100,120	3,034,988	(65,132)
Change in Net Assets	(125,408)	(186,542)	61,134	(1,366,133)	(1,020,659)	(345,474)
Net Assets, Beginning of Period	(521,286)	(719,439)				
Net Assets, End of Period	\$ (646,694)	\$ (646,694)				

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 770,125	\$ 1,026,453	(256,328)	-25%
Total Cash & Cash Equivalents	770,125	1,026,453	(256,328)	-25%
Accounts Receivable	28,543	54,554	(26,011)	-48%
Public Funding Receivables	177,631	875,943	(698,312)	-80%
Prepaid Expenses	64,581	77,540	(12,960)	-17%
Total Current Assets	1,040,880	2,034,490	(993,611)	-49%
Long-Term Assets				
Deposits	28,000	28,000	-	0%
Leased Asset	3,428,153	3,428,153	-	0%
Accumulated Amortization Lease Assets	-	-	-	0%
Total Long Term Assets	3,456,153	3,456,153	-	0%
Total Assets	\$ 4,497,033	\$ 5,490,643	\$ (993,611)	-18%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 31,152	(31,152)	-100%
Accrued Liabilities	296,073	419,836	(123,763)	-29%
Deferred Revenue	1,360,138	832,700	527,438	63%
Other Current Liabilities	441,612	441,612	-	0%
Total Current Liabilities	2,097,823	1,725,300	372,522	22%
Long-Term Liabilities				
Other Long-Term Liabilities	3,045,904	3,045,904	-	0%
Total Long-Term Liabilities	3,045,904	3,045,904	-	0%
Total Liabilities	5,143,727	4,771,204	372,522	8%
Total Net Assets	(646,694)	719,439	(1,366,133)	-190%
Total Liabilities and Net Assets	\$ 4,497,033	\$ 5,490,643	\$ (993,611)	-18%

Blue Oak Charter School

Statement of Cash Flows

For the period ended February 29, 2024

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Month Ended 02/29/24	YTD Ended 02/29/24
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Cash Flows from Operating Activities

\$ (125,408) \$ (1,366,133)

Change in Net Assets

Adjustments to reconcile change in net assets to net cash flows

from operating activities:

Decrease/(Increase) in Operating Assets:

Public Funding Receivables

Grants, Contributions & Pledges Receivable

Prepaid Expenses

(Decrease)/Increase in Operating Liabilities:

Accounts Payable

Accrued Expenses

Deferred Revenue

Total Cash Flows from Operating Activities

135,756 (256,328)

Change in Cash & Cash Equivalents

Cash & Cash Equivalents, Beginning of Period

Cash and Cash Equivalents, End of Period

\$ 770,125 \$ 770,125

135,756 634,369

(256,328) 1,026,453

Blue Oak Charter School

Accounts Payable Aging

February 29, 2024

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
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outstanding Invoices				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
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11930	Advantage Therapy Services Inc	Sped Svcs - 01/10/23 - 01/19/23	2/1/2024	\$ 3,891.60
11931	Amanda Hurd	Reimb. - 12/26/23 - 01/09/24	2/1/2024	374.21
11932	AT&T	Communication Svcs - 01/15/24 - 02/14/24	2/1/2024	280.50
11933	VOID	VOID	2/1/2024	VOID
11934	California School Based Health Alliance	Professional Development - 04/29/24 - 04/30/24	2/1/2024	500.00
11935	Caren Lehe	Reimb - 01/05/24	2/1/2024	17.30
11936	Certified/Forress Security & Fire Systems	Security Svcs - 12/23 - 01/24	2/1/2024	400.00
11937	Employers Preferred Ins. Co.	Workers Comp Ins. - Installation #8	2/1/2024	1,164.20
11938	Group Sales Oregon Shakespeare Festival	Event Deposit - 05/23/24	2/1/2024	700.00
11939	Hannah Crawford	Reimb - 01/18/24	2/1/2024	34.00
11940	Humana Insurance Co	Health Ins. - 02/24	2/1/2024	1,960.95
11941	J C Nelson Supply Co	Janitorial Supplies	2/1/2024	83.75
11942	Kathleen Machek	Reimb - 09/20/23	2/1/2024	140.00
11943	Metro Marketing Inc.	Advertising Svcs	2/1/2024	710.00
11944	Nicole Tonelli	Reimb. - 12/19/23	2/1/2024	51.09
11945	ODP Business Solutions LLC	Office Supplies	2/1/2024	620.24
11946	PG&E	Utility Svcs - 12/11/23 - 01/09/24	2/1/2024	4,683.87
11947	The Danielson Company	Food Svcs	2/1/2024	1,038.91
11948	US Foods, Inc.	Food Svcs - 01/18/24	2/1/2024	1,281.23
11949	Advantage Therapy Services Inc	Sped Svcs - 11/13/23 - 11/17/23	2/8/2024	1,773.30
11950	Buck Ernest	Reimb - 12/13/23 - 01/25/24	2/8/2024	252.18
11951	Caren Lehe	Reimb - 01/30/24	2/8/2024	27.58
11952	US Foods, Inc.	Food Svcs - 01/25/24	2/8/2024	1,245.92
11953	Advanced Document Concepts for Business	Copier Lease - 01/24	2/16/2024	367.71
11954	Advantage Therapy Services Inc	Sped Svcs - 01/22/24 - 02/02/24	2/16/2024	4,882.90
11955	Blue Shield of California	Health Ins. - 02/24	2/16/2024	354.40
11956	Butte County Office of Education	Sped Svcs	2/16/2024	5,025.65
11957	Caren Lehe	Reimb - 01/31/24 - 02/05/24	2/16/2024	530.50
11958	CDW Government	License - 1 YR	2/16/2024	2,700.00
11959	Chico Country Day School	Nursing Costs - 02/24	2/16/2024	2,597.43
11960	CliftonLarsonAllen LLP	Audit Svcs - 06/30/23	2/16/2024	3,675.00
11961	Cornell Distributing	Food Svcs - 01/05/24 - 01/30/24	2/16/2024	1,168.45
11962	CPM Educational Program	Textbooks (12)	2/16/2024	567.22
11963	Family First	Sped Svcs - 01/05/24 - 01/31/24	2/16/2024	850.00
11964	J C Nelson Supply Co	Janitorial Supplies	2/16/2024	657.14
11965	Katharine Lehman	Prof. Development - 11/30/23 - 02/01/24	2/16/2024	1,600.00
11966	Law Offices of Young, Minney & Corr, LLP	Legal Svcs - 01/08/24 - 01/09/24	2/16/2024	195.00
11967	Philadelphia Insurance Companies	Specialty & Training - 07/31/23 - 06/30/24	2/16/2024	2,764.36
11968	Recology Butte Colusa Counties	Janitorial Svcs - 01/24	2/16/2024	836.53
11969	Tahoe Pure Water Co	Office Water	2/16/2024	37.00
11970	The Danielson Company	Food Svcs	2/16/2024	709.93
11971	US Foods, Inc.	Food Svcs - 02/01/24	2/16/2024	1,503.92
11972	Zoom Video Communications Inc	License - 02/01/24 - 02/07/24	2/16/2024	2.26
11973	Amy Hilequest	Reimb - 01/18/24	2/23/2024	34.00
11974	Anthem Blue Cross	Health Ins. - 03/01/24 - 04/01/24	2/23/2024	10,580.57
11975	Butte County Office of Education	IT Svcs - 10/01/23 - 12/31/23	2/23/2024	3,251.25
11976	Cheryl Grant	Reimb. - 12/10/23	2/23/2024	22.13
11977	City of Chico	Sewer Svcs - 12/29/23 - 01/28/24	2/23/2024	471.71
11978	Department of Justice	Fingerprinting - 01/24	2/23/2024	224.00
11979	Katharine Lehman	Reimb - 11/29/23 - 02/01/24	2/23/2024	278.72
11980	Leen-Liberty Park	Rent 03/24	2/23/2024	54,000.00
11981	Mason Pangman	Reimb - 01/22/24	2/23/2024	45.00
11982	ODP Business Solutions LLC	Office Supplies	2/23/2024	345.45
11983	Quench USA, Inc.	Equipment Lease - 02/10/24 - 05/09/24	2/23/2024	240.00
11984	Squires Fire Protection	Maintenance Svcs - 11/09/23	2/23/2024	767.58
11985	The Danielson Company	Food Svcs	2/23/2024	541.78
11986	US Foods, Inc.	Food Svcs - 02/08/24	2/23/2024	1,411.38

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
11987	Live Oak Waldorf School	Field Trip	2/29/2024	1,330.00
70210	Shawn Von Rotz	Employee: 144; Pay Date: 2/9/2024	2/9/2024	1,301.52
ACH	Zoom Video Communications Inc	Zoom Communications	2/1/2024	2.26
ACH	Google	Google	2/1/2024	125.57
ACH	T-Mobile	Communication Svcs - 12/10/23 - 01/09/24	2/1/2024	25.06
ACH	Employment Development Dept	State Tax Payment SDI PPE0131245	2/5/2024	43.89
ACH	Employment Development Dept	State Tax Pmt CA PIT PPE0131245	2/5/2024	133.26
ACH	Internal Revenue Services	Federal Tax Pmt PPE0131245	2/6/2024	764.72
ACH	Zoom Video Communications Inc	Zoom Communications	2/8/2024	10.00
ACH	Employment Development Dept	State Tax Payment SDI PPE020924	2/9/2024	417.82
ACH	Employment Development Dept	State Tax Pmt CA PIT PPE020924	2/12/2024	651.54
ACH	Employment Development Dept	State Tax Payment Benefit Charge 0212224	2/12/2024	846.90
ACH	Internal Revenue Services	Federal Tax Pmt PPE020924	2/9/2024	9,337.15
ACH	Benefit Resource, Inc	Benefit Resource	2/13/2024	186.32
ACH	American Express	CC Payment - 12/20/23 - 01/19/24	2/14/2024	1,763.27
ACH	Benefit Resource, Inc	Benefit Resource	2/15/2024	122.50
ACH	Macquarie Equipment Capital Inc.	Copier Lease - 01/16/24 - 02/15/24	2/15/2024	324.75
ACH	Ring LLC	ARN RCR Ring Protect	2/20/2024	100.00
ACH	Everbank	Copier Lease	2/20/2024	298.77
ACH	Macquarie Equipment Capital Inc.	Copier Lease - 01/26/24 - 02/25/24	2/26/2024	162.38
ACH	Employment Development Dept	State Tax Payment SDI PPE052622	2/26/2024	1,732.65
ACH	Employment Development Dept	State Tax Pmt CA PIT PPE022324	2/26/2024	5,356.21
ACH	Benefit Resource, Inc	Benefit Resource	2/27/2024	780.07
ACH	Internal Revenue Services	Federal Tax Pmt PPE022324	2/27/2024	27,783.13
ACH	Golden Valley Bank	Bank Charges	2/29/2024	50.00

Total Disbursements Issued in February \$ 178,119.54



To protect taxpayers from scams, IRS orders immediate stop to new Employee Retention Credit processing amid surge of questionable claims; concerns from tax pros

Aggressive marketing to ineligible applicants highlights unacceptable risk to businesses and the tax system

IR-2023-169, Sept. 14, 2023

Moratorium on processing of new claims through year's end will allow IRS to add more safeguards to prevent future abuse, protect businesses from predatory tactics; IRS working with Justice Department to pursue fraud fueled by aggressive marketing

WASHINGTON — Amid rising concerns about a flood of improper Employee Retention Credit claims, the Internal Revenue Service today announced an immediate moratorium through at least the end of the year on processing new claims for the pandemic-era relief program to protect honest small business owners from scams.

IRS Commissioner Danny Werfel ordered the immediate moratorium, beginning today, to run through at least Dec. 31 following growing concerns inside the tax agency, from tax professionals as well as media reports that a substantial share of new claims from the aging program are ineligible and increasingly putting businesses at financial risk by being pressured and scammed by aggressive promoters and marketing.

The IRS continues to work previously filed Employee Retention Credit (ERC) claims received prior to the moratorium but renewed a reminder that increased fraud concerns means processing times will be longer. On July 26, the agency announced it was increasingly shifting its focus to review these claims for compliance

concerns, including intensifying audit work and criminal investigations on promoters and businesses filing dubious claims. The IRS announced today that hundreds of criminal cases are being worked, and thousands of ERC claims have been referred for audit.

The IRS emphasizes that payouts for these claims will continue during the moratorium period but at a slower pace due to the detailed compliance reviews. With the stricter compliance reviews in place during this period, existing ERC claims will go from a standard processing goal of 90 days to 180 days – and much longer if the claim faces further review or audit. The IRS may also seek additional documentation from the taxpayer to ensure it is a legitimate claim.

This enhanced compliance review of existing claims submitted before the moratorium is critical to protect against fraud but also to protect the businesses from facing penalties or interest payments stemming from bad claims pushed by promoters, Werfel said.

"The IRS is increasingly alarmed about honest small business owners being scammed by unscrupulous actors, and we could no longer tolerate growing evidence of questionable claims pouring in," Werfel said. "The further we get from the pandemic, the further we see the good intentions of this important program abused. The continued aggressive marketing of these schemes is harming well-meaning businesses and delaying the payment of legitimate claims, which makes it harder to run the rest of the tax system. This harms all taxpayers, not just ERC applicants."

"For those people being pressured by promoters to apply for the Employee Retention Credit, I urge them to immediately pause and review their situation while we look to add new protections and safeguards to stop bad claims from ever coming in," Werfel said. "In the meantime, businesses should seek out a trusted tax professional who actually understands the complex ERC rules, not a promoter or marketer hustling to get a hefty contingency fee. Businesses that receive ERC payments improperly face the daunting prospect of paying those back, so we urge the utmost caution. The moratorium will help protect taxpayers by adding a new safety net onto this program to focus on fraudulent claims and scammers taking advantage of honest taxpayers."

Taxpayers are encouraged to review IRS guidance and tools for helping determine ERC eligibility, including frequently asked questions and a new question and answer guide released today to help businesses understand if they are actually eligible for the credit.

The IRS is developing new initiatives to help businesses who found themselves victims of aggressive promoters. This includes a settlement program for repayments for those who received an improper ERC payment; more details will be available this fall.

In addition, the IRS is finalizing details that will be available soon for a special withdrawal option for those who have filed an ERC claim but the claim has not been processed. This option – which can be used by taxpayers whose claim hasn't yet been paid – will allow the taxpayers, many of them small businesses who were misled by promoters, to avoid possible repayment issues and paying promoters contingency fees. Filers of these more than

600,000 claims awaiting processing will have this option available. Those who have willfully filed fraudulent claims or conspired to do so should be aware, however, that withdrawing a fraudulent claim will not exempt them from potential criminal investigation and prosecution.

As part of the wider compliance effort, the IRS is working with the Justice Department to address fraud in the ERC program as well as promoters who have been ignoring the rules and pushing businesses to apply.

The IRS has trained auditors examining ERC claims posing the greatest risk, and the IRS Criminal Investigation division is actively working to identify fraud and promoters of fraudulent claims for potential referral for prosecution to the Justice Department.

IRS Criminal Investigation (IRS-CI) investigates a variety of COVID fraud allegations ranging from fraudulently obtained employee refund tax credits to falsified Paycheck Protection Program loans. To date, IRS-CI has uncovered suspected pandemic fraud totaling more than \$8 billion. As of July 31, 2023, IRS-CI has initiated 252 investigations involving over \$2.8 billion of potentially fraudulent Employee Retention Credit claims. Of those, fifteen of the 252 investigations have resulted in federal charges. Of the 15 federally charged cases, so far six matters have resulted in convictions, four of those cases have reached the sentencing phase with the average sentence being 21 months.

Criminal Investigation's work is in addition to ERC audits that have started. The IRS has already referred thousands of ERC cases for audit.

ERC: A complex credit designed to help during the pandemic; taxpayer risk growing amid aggressive marketing and potential to have to repay improper claims

When properly claimed, the ERC – also referred to as the Employee Retention Tax Credit or ERTC -- is a refundable tax credit designed for businesses that continued paying employees during the COVID-19 pandemic while their business operations were fully or partially suspended due to a government order or they had a significant decline in gross receipts during the eligibility periods. The credit is not available to individuals.

The ERC is a complex claim with precise requirements to help businesses during the pandemic, and the IRS has received approximately 3.6 million of these claims over the course of the program.

"As we move nearly two years beyond the 2021 eligibility date for the program and beyond the end of the pandemic, the reality that we're seeing and hearing from tax professionals and others is that many of the affected businesses have already come in," Werfel said. "This means we must increase our safeguards to protect against fraud and revenue loss."

Although promoters advertise that ERC submissions are "risk free," there are significant risks facing businesses as the IRS increases its audit and criminal investigation work.

The IRS reminds anyone who improperly claims the ERC that they must pay it back, possibly with penalties and interest. A business or tax-exempt group could find itself in a much worse financial position if it has to pay back the credit than if the credit was never claimed in the first place. This underscores the importance of taxpayers

taking precautionary steps to independently verify their eligibility to receive the credit before applying through a promoter. Taxpayers should take particular precautions because a promoter can collect a contingency fee of up to 25% of the ERC refund.

Advice for taxpayers: What to do as IRS works to help businesses facing questionable ERC claims

As the IRS continues working additional details on ERC, there are several steps that the agency recommends for businesses, depending on where they are in the process:

- **For those currently awaiting an ERC claim.** For those who currently have an ERC claim on file, the IRS will continue processing these claims during the moratorium period but at a greatly reduced speed due to the complex nature of these filings and the need to protect businesses from being improperly paid. Normal processing times could easily stretch to 180 days or longer. The IRS cautions that many applications will be facing additional compliance scrutiny, which means the payments could take even longer to be processed. While the IRS works on compliance measures during this period, the agency cautions businesses to expect extended wait times due to the large volume of claims and the complexity of the applications.

Due to the large volumes and the need for compliance checks to protect against fraud, the IRS is unable to expedite individual claims. The IRS believes many of the applications currently filed are likely ineligible, and tax professionals note anecdotally that they are seeing instances where 95 percent or more of claims coming in recent months are ineligible as promoters continue to aggressively push people to apply regardless of the rules.

For those currently with a pending application at the IRS, they should review the options below to see if any of those could help with their current situation.

- **For those who haven't filed a claim yet, consider reviewing the guidelines and waiting to file:** For those considering filing a claim, the IRS urges businesses to carefully review the ERC guidelines during the processing moratorium period. The IRS urges businesses to talk to a trusted tax professional – not a tax promoter or marketing firm looking to make money generating applications that takes a big chunk out of the ERC claim. The new question and answer guide can also help. A careful review of the rules will show that many of these businesses do not qualify for the ERC, and avoiding a bad claim will avoid complications with the IRS.
- **Withdraw an existing claim for businesses that have already filed:** For those who have filed and have a pending claim, they should carefully review the program guidelines with a trusted tax professional and check the new question and answer guide. For example, the IRS is seeing repeated instances of people improperly citing supply chain issues as a basis for an ERC claim when a business with those issues will very rarely meet the eligibility criteria. Under any scenario, if a business claimed the ERC earlier and the claim has not been processed or paid by the IRS, they can withdraw the claim if they now believe it was submitted improperly – even if their case is already under audit or awaiting audit. More details will be available shortly.
- **Wait for the IRS ERC settlement program to be finalized:** If a business has already received an ERC that they now believe is in error, the IRS will be providing additional details on the settlement program in the fall

that will allow businesses to repay ERC claims. The settlement program will allow the businesses to avoid penalties and future compliance action. The IRS is continuing to assess options on how to deal with businesses that had a promoter contingency fee paid for out of the ERC payment.

Warning flags to watch out for; help for properly claiming the ERC

The IRS has a list of red flags to watch out for aggressive marketing and questionable ERC claims.

The ERC is an incredibly complex credit, and there are very specific eligibility requirements for claiming the ERC. Employers can claim the ERC on an original or amended employment tax return for qualified wages paid between March 13, 2020, and Dec. 31, 2021. However, to be eligible, employers must have:

- Sustained a full or partial suspension of operations due to orders from an appropriate governmental authority limiting commerce, travel or group meetings because of COVID-19 during 2020 or the first three quarters of 2021,
- Experienced a significant decline in gross receipts during 2020 or a decline in gross receipts during the first three quarters of 2021, or
- Qualified as a recovery startup business for the third or fourth quarters of 2021.

More information is available on [IRS.gov/erc](https://www.irs.gov/erc).

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 46 14261 119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 0415
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 22-23			Totals for 24-25	Totals for 25-26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,161,184.00	0.00	1,161,184.00	1,241,934.00	1,313,603.00
Education Protection Account State Aid - Current Year	8012	729,926.00	0.00	729,926.00	758,685.00	783,646.00
State Aid - Prior Years	8019	2,739.00	0.00	2,739.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	700,596.00	0.00	700,596.00	701,495.00	701,495.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,594,445.00	0.00	2,594,445.00	2,702,114.00	2,798,744.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	73,701.00	73,701.00	73,701.00	73,701.00
Special Education - Federal	8181, 8182	0.00	34,190.00	34,190.00	28,165.00	28,165.00
Child Nutrition - Federal	8220	0.00	64,163.00	64,163.00	64,163.00	64,163.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	101,822.00	101,822.00	0.00	0.00
Total, Federal Revenues		0.00	273,876.00	273,876.00	166,029.00	166,029.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	187,323.00	187,323.00	186,488.00	186,488.00
All Other State Revenues	StateRevAO	54,424.46	1,098,703.54	1,153,128.00	944,770.00	701,669.00
Total, Other State Revenues		54,424.46	1,286,026.54	1,340,451.00	1,131,258.00	888,157.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	55,616.00	0.00	55,616.00	55,616.00	55,616.00
Total, Local Revenues		55,616.00	0.00	55,616.00	55,616.00	55,616.00
5. TOTAL REVENUES						
		2,704,485.46	1,559,902.54	4,264,388.00	4,055,017.00	3,908,546.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	656,639.22	623,618.78	1,280,258.00	1,074,664.00	914,664.00
Certificated Pupil Support Salaries	1200	65,745.00	0.00	65,745.00	61,944.00	61,944.00
Certificated Supervisors' and Administrators' Salaries	1300	178,844.96	15,773.04	194,618.00	195,203.00	195,203.00
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		901,229.18	639,391.82	1,540,621.00	1,331,811.00	1,171,811.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	120,393.91	110,580.09	230,974.00	178,869.00	178,869.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	220,581.71	5,226.29	225,808.00	245,691.00	245,691.00
Other Non-certificated Salaries	2900	160,320.00	30,379.00	190,699.00	226,229.00	226,229.00
Total, Non-certificated Salaries		501,295.62	146,185.38	647,481.00	650,789.00	650,789.00

Description	Object Code	FY 22-23			Totals for 24-25	Totals for 25-26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	173,205.43	122,883.57	296,089.00	254,376.00	223,816.00
PERS	3201-3202	150,673.37	43,938.63	194,612.00	180,269.00	184,173.00
OASDI / Medicare / Alternative	3301-3302	54,960.52	21,345.48	76,306.00	69,097.00	66,777.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 46 14261 119523 _____
Charter Approving Entity: Chico Unified School District _____
County: Butte _____
Charter #: 0415 _____
Fiscal Year: 2023/24 _____

Health and Welfare Benefits	3401-3402	58,468.70	32,749.30	91,218.00	91,000.00	91,000.00
Unemployment Insurance	3501-3502	3,295.91	1,846.09	5,142.00	4,702.00	(98.00)
Workers' Compensation Insurance	3601-3602	10,422.30	5,837.70	16,260.00	15,861.00	14,581.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	487.79	273.21	761.00	0.00	0.00
Total, Employee Benefits		451,514.02	228,873.98	680,388.00	615,305.00	580,249.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	9,382.00	0.00	9,382.00	9,642.00	9,882.00
Books and Other Reference Materials	4200	17,618.00	0.00	17,618.00	18,106.00	18,587.00
Materials and Supplies	4300	52,421.75	16,941.25	69,363.00	71,283.00	73,058.00
Noncapitalized Equipment	4400	10,000.00	0.00	10,000.00	10,277.00	10,533.00
Food	4700	0.00	69,604.00	69,604.00	71,532.00	73,313.00
Total, Books and Supplies		89,421.75	86,545.25	175,967.00	180,840.00	185,343.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	(27,506.43)	133,602.43	106,096.00	109,035.00	111,750.00
Travel and Conferences	5200	7,200.00	0.00	7,200.00	7,399.00	7,584.00
Dues and Memberships	5300	9,000.00	0.00	9,000.00	9,249.00	9,480.00
Insurance	5400	55,866.00	0.00	55,866.00	57,413.00	58,843.00
Operations and Housekeeping Services	5500	93,684.00	0.00	93,684.00	96,279.00	98,676.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	366,916.00	300,584.00	667,500.00	690,649.00	711,254.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	234,517.00	34,146.00	268,663.00	274,819.00	281,955.00
Communications	5900	11,568.00	32.00	11,600.00	11,921.00	12,218.00
Total, Services and Other Operating Expenditures		751,244.57	468,364.43	1,219,609.00	1,256,764.00	1,291,760.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,694,705.14	1,569,360.86	4,264,066.00	4,035,509.00	3,879,952.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		9,780.32	(9,458.32)	322.00	19,508.00	28,594.00

Description	Object Code	FY 22-23			Totals for 24-25	Totals for 25-26
		Unrestricted	Restricted	Total		

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Blue Oak Charter School
 (continued) _____
 CDS #: 46 14261 119523
 Charter Approving Entity: Chico Unified School District
 County: Butte
 Charter #: 0415
 Fiscal Year: 2023/24

D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(9,458.32)	9,458.32	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(9,458.32)	9,458.32	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		322.00	(0.00)	322.00	19,508.00	28,594.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	778,802.53	0.00	778,802.53	719,761.00	739,269.00
b. Adjustments to Beginning Balance	9793, 9795	(59,363.53)	0.00	(59,363.53)		
c. Adjusted Beginning Balance		719,439.00	0.00	719,439.00	719,761.00	739,269.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		719,761.00	(0.00)	719,761.00	739,269.00	767,863.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	213,203.30	0.00	213,203.30	201,775.45	193,997.60
Unassigned/Unappropriated Amount	9790	506,557.70	(0.00)	506,557.70	537,493.55	573,865.40

INDEPENDENT AUDITOR SELECTION FORM

Butte County Office of Education

Butte County, California

Pease complete the following:

Charter Name: _____

Audit Firm: _____

Address: _____

City and Zip Code: _____

Audit Fee per year: _____

Please email a copy of the Audit Contract to the County Office for any multiple year information.

Authorized Charter School Representative (Print Name)

Signature

Date

Email the Independent Auditor Selection Form and Contract by **April 1, 2024** to:

Financial Reports
finrep@bcoe.org

BUTTE COUNTY OFFICE OF EDUCATION
POTENTIAL AUDIT FIRMS
Updated as of 10/24/2023

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Attn: James A. Rotherham
3655 Nobel Drive, Suite 300
San Diego, CA 92122
(858) 597-4100
www.bakertilly.com

Christy White, A Professional Accountancy Corp.
Attn: Christy White, CPA
348 Olive Street
San Diego, CA 92103
(619) 270-8222
www.christywhite.com

Clifton Larson Allen LLP
Attn: Derick DeBruyn
2210 East Route 66
Glendora, CA 91740
(626) 857-7300
www.claconnect.com

Crowe LLP
Attn: Jeff Jensen
400 Capitol Mall, Suite 1400
Sacramento, CA 95814
(916) 441-1000
www.crowe.com

Eide Bailly LLP
Attn: Marilyn Brindle or Ahmad Gharaibeh
2151 River Plaza Drive, Ste. 308
Sacramento, CA 95833
(650) 223-6103
(909) 755-2825
www.eidebailly.com

Gilbert Associates, Inc.
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Sacramento, CA 95833
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HM&S - Horton, McNulty, & Saeteurn LLP
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Rancho Cucamonga, CA 91739
(909) 689-8219
rtdennis@dennis-cpa.com

SingletonAuman PC
Attn: Clay Singleton
1740 Main Street, Suite A
Susanville, CA 96130
(530) 257-1040
www.sa-cpas.com

Stephen Roatch Accountancy Corp.
Attn: Steven Roatch, CPA
P.O. Box 2196
Folsom, CA 95763
(916) 966-3883

**These are the Auditors that have a close proximity to Butte County or that have been utilized by one of our districts or charters in the past. If you wish to go to the state website to see the entire list, please click the link:*
<https://cpads.sco.ca.gov/CPAList.aspx>

**If you have any questions about any of the firms listed, feel free to email Blair at bhendry@bcoe.org*

Report To BO Charter Council Concerning Establishing a Preschool March 2024

During previous sustainability plan development Blue Oak Charter Council included the development of a preschool program.

After program review and research, the administrative recommendation is that Blue Oak does not pursue this option further.

1. The original intent included the importance of serving four-year-old children. Transitional Kindergarten will be allowed to serve all four-year-old children by the beginning of the 2025-26 school year. No desire was expressed to serve three-year-old children.
2. The state funding for preschool will not cover costs of staff costs. The credentials required for the teacher have the same requirements for TK-3. Therefore, The preschool would be unable to sustain itself and continue equitable pay for staff.



BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

Executive Director's Report

Charter Council

Susan Domenighini

March 2024



Favorite Moments

One of my first grade boys got new shoes and he was zooming around like he couldn't stop... "My new Nikes are really fast! Guess I gotta put the brakes on!" This is the same student who rushed out to recess yesterday yelling "Time is money...let's go, let's go!" The first grade boys are sooo imaginative and enthusiastic. It reminds me of when my son was this age 🍷

I went out to 4-5th recess and 4th graders were playing with their shadows: one was standing, another was crouched to fit in that person's shadow, and they were singing some Michael Jackson song with 'ooo...that is not my son', and then the one crouching in the shadow rolled out like a baby.

Guess it was his son.

I shared with a second-grade student that Friday was my birthday. They immediately asked if I was taking the day off, to which I replied that, unfortunately, I was not. Their brows immediately lowered and their voice dropped an octave as they said in all seriousness, "You will take the day off." Hilarious.

Presentations

Catalyst, Stonewall, BCOE tobacco/drugs presentations are happening in middle school this month. We are so pleased to bring this quality information to the children and are grateful to these organizations for the work that they do in this community.

The Book Faire

It is such a great pleasure to see the children so joyful and excited about reading! If you didn't see the doors, pictures were linked in the last Acorn. This is a favorite activity for the students, they get so excited.

Waldorf Mentoring

Kari Madera has started her Waldorf Mentor training this month. She also attended Cyber Safety training and will be bringing that to staff and families.

Differentiated Assistance

We will begin the Differentiated Assistance work in earnest. We are grateful for the amazing BCOE team.

Attendance Data as of 3.2.24

Grades	2022-2023	2023-2024
TK/K	88.5%	90%
1st	92%	94.3%
2nd	92%	94%
3rd	93%	93%
4th	91%	94.4%
5th	94%	93%
6th	93%	92.4%
7th	90%	90.3%
8th	90%	87%
School Average	91.6%	92%

February's attendance percentage for 2024 was 91%. Last year in 2023, our attendance percentage was 89%.

February Behavior Data

February's top behaviors

- Classroom disruptions
- Defiance
- Eloping Clarifications
 - Unapproved break: When a student is in class and they have the inability to ask for a break, they leave class and go to their designated safe spot without communicating with adults
 - Eloping: When a student is in class and they leave without permission
 - Skipping: When a student is supposed to be in a class, but never shows up

Eloping has been a concern so we have clarified what eloping means in hopes to have better data to determine where the behaviors are coming from and why they are occurring.

- 59 office referrals written in February 2024
- 134 minor referrals written in February 2024

ELOP Updates

- We had on average 30 students participating each day over our Spring Break camps
- Roughly 50 spots for our summer camp - Camp Invention, were filled in a record breaking 8 hours
 - Camp Invention is a science based camp and is available to our students free of charge.
- Our Blue Oak Pantry is actively impacting 20 families a week. It includes both our students and staff at Blue Oak.
 - We are always looking for donations and new partnerships.

Enrollment Report for BO Charter Council
March 2024

	Current	August 2023
TK	10	Not separated
Kindergarten	27	37
1-5	120	124
6-8	75	79
Totals	232	240

New Enrollment ends April 1st.

Additional Data on in/out will be included in future reports