

**Blue Oak Charter School  
450 W. East Avenue, Chico, CA 95926  
Meeting Room 24**

**FINANCE COMMITTEE  
REGULAR MEETING AGENDA**

**Join Zoom Meeting**

**<https://us06web.zoom.us/j/84359772769?pwd=J1YzMTZVWz8Wf7V2tEBiSICKMo6kbRb.1>**

**Meeting ID: 843 5977 2769**

**Passcode: cArTu0**

**Tuesday March 12, 2024 - 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.*

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**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**

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**1.5. Agenda Modifications**

**1.6. Approve Minutes - January 16, 2024 & February 13, 2024**

**2. FINANCIAL REPORTS**

- 2.1. Charter Impact Monthly Report (December/January) Annie Gilbert-Charter Impact
- 2.2. Attendance and Enrollment
  - 2.2.1. Cash Flow
  - 2.2.2. Balance Sheet Detail
  - 2.2.3. Warrants/Aged Payable
  - 2.2.4. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.3. Point of Sale Transactions/Check Register (Feb 2024)
- 2.4. Credit Card Statement (Feb 2024)

**3. BUSINESS**

- 3.4 Executive Directors Report Susan Domenighini
- 3.5 IRS Moratorium - new employee retention claims
- 3.7 Teacher Remuneration -
- 3.8 Admin Payscale -
- 3.9 Audit Contact

**4. NEXT MEETING - Tuesday April 9, 2024**

**5. ADJOURNMENT**

Minutes Taken By: Maggie Buckley

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

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**Room 24**  
**FINANCE COMMITTEE**  
**REGULAR MEETING DRAFT MINUTES**

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<https://us06web.zoom.us/j/86072739901?pwd=vox4uve09oujd03zBrnYqKPBAFNtTW.1>

**Meeting ID: 860 7273 9901**

**Passcode: 6xXAP1**

**Tuesday, January 16, 2024 - 4:15 PM**

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**AGENDA**

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**1.5. Agenda Modifications**

**1.6. Approve Minutes - November 14, 2023**

**2. FINANCIAL REPORTS**

- 2.1. Charter Impact Monthly Report (Review Dec/Jan2023 reports) Annie Gilbert
- 2.2. Attendance and Enrollment
  - 2.2.1. Cash Flow
  - 2.2.2. Balance Sheet Detail
  - 2.2.3. Warrants/Aged Payable
  - 2.2.4. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.3. Point of Sale Transactions/Check Register (Nov./Dec.2023)
- 2.4. Credit Card Statement (Nov./Dec.2023)

Discussion/questions/review of check numbers, with no descriptions. Trisha reminds the committee of Jim’s explanation from the November meeting. The check register report that comes from Charter Impact vs. the Point of Sale transactions report from Golden Valley Bank that is provided to the Finance Committee by our Business Office. There are different transaction numbers for both reports and they differ depending on whether checks have cleared. The Point of Sale transaction report is generated for the purpose of reviewing ACH debits only and not the checks. The report unfortunately includes some checks.

Elizabeth asks a clarifying question. Are we approving and reporting to the Board that these transactions make sense in the scope of the school? There is a concern that the check numbers listed on the Point of Sale report do not include an explanation so it would be difficult to recommend these to the Board as there is no explanation for these transactions. Susan mentions that she believes that she knows what Elizabeth is referring to on the Point of Sale report. Some of the ACH items do not have an explanation for instance “Everbank” is something that the Committee might not recognize so it should have an explanation next to it such as “copier lease” and so on. We will ask the Business Office to provide this detail for future meetings.

Cheryl asks a clarifying question about an item “IRS ACH \$25 k” what would this be for? This is for payroll taxes. The school's portion is paid throughout the school year. Kate McDonald confirms that “Go Daddy” is for the website domain. Other explanations are that there are multiple copier leases as these copiers were replaced at different times and therefore were financed separately. Annie Gilbert joins us. Motion to approve the Point of Sale reports by Elizabeth Nail. Seconded by Kate McDonald.

➤ Vote.

Name	Yes	No	Abstain	Absent
Trisha Atehortua	X			
Susan Domenighini	X			
Vicki Wonacott	X			
Kate McDonald	X			
Kellie Machi	X			
Cheryl Grant	X			
Elizabeth Nail	X			

➤ Vote passes.

Discussion regarding the credit card statement details from November and December 2023. Committee requests the details for this report. Particularly Amazon expenses to see where the costs are compared to our school wide budget. Kate McDonald motions to approve the credit card statements. Trisha seconds motion. Cheryl has some clarifying questions. Interest seems high at 30%. This is high but also typical for a business credit card. Trisha mentions that we do pay this off every month but for businesses since there is usually no guarantor the interest rates are generally higher. Susan says that she doesn't know if this applies here as she is the guarantor/signer for this credit card. This was required to obtain the credit card. Committee notices that there is an interest charge for last month, December. A note is made to assure this does not become a routine.

➤ Vote.

Name	Yes	No	Abstain	Absent
Trisha Atehortua	X			
Susan Domenighini	X			
Kate McDonald	X			
Cheryl Grant	X			
Elizabeth Nail	X			

➤ Vote passes.

Annie Gilbert, Charter Impact reports. If you remember that at the last meeting in November Jim presented the October financials and that was the 1st Interim. I just received this morning the December financials and did not have time to incorporate them into this meeting's report so they will be presented at the next meeting in February. So this presentation contains financial results through the end of November 2023. Enrollment forecast was (28) students down from the budget. Revenue forecast (\$12K) below original budget. Increased ELOP grant revenue by \$208K. This is expiring at the end of this fiscal year, June 30, 2024. This is helpful as at the end of October 2023 we had a negative deficit of \$250K. The bottom line forecast loss (55K), additional funding from one-time grants may be recognized. There are ways to move spending funding from grants. Specifically the Learning Recovery Grant. Based on the current level of spending, cash is forecast to be \$593K at the end of June 30th, 2024 representing 51 days cash on hand. This is a really important metric since you are looking at purchasing your own facility because typically lenders want to see anywhere from 60 - 100 days of cash on hand. So I am going to start showing this in my reports. It's a simple calculation it's total expenditures for the year divided by 365 days and then you take your cash and divide it by that amount to get your base cash on hand. The audit for last year ended June 30, 2023 deadline was extended through the end of January. Jim will be taking care of this as he handled your account through this period of time. The Arts, Music & Instructional Materials Block Grant needs BOCC approval before funding can be utilized.

The Attendance Rate was forecast at 93% soon we will have the P1 report which will certify the actual amount. Enrollment was forecast at 234. Susan mentions that it is actually 240 now. The reduced ADA is what we assumed for the entire year. As mentioned before there is an additional \$208K of revenue from ELOP funding included in this current year. If you review the budget forecast you will see 5 years of one time funding for this year 2023-24 \$779K. Included in that amount is the \$308,103K in ELOP funding. This will expire at the end of June 30, 2024 however there will be

additional ELOP funding moving forward. Trisha, in past meetings we didn't know if we would have to pay some of this grant back. Annie, correct, the goal is to not pay any of this back. We are creating some very strong evidence to show that we are using this funding to illustrate the need for future funding.

Expenses for certified teachers decreased from October's report. It changed at the end of December but is still below what was budgeted. Overall expenses have increased mainly because of special education and food services. Ending fund balance is projected to be \$723K which includes the forecast for the loss of \$55K. One thing I'd like to point out is that if you look at the Attendance Data & Metrics page in the report you will see the Revenue per ADA (average daily attendance-per pupil amount) which is \$19,289 and the Expenses per ADA which is \$19,544. From these two amounts you can see that expenses are more than revenue which is the reason for the overall deficit in the budget for the year. Something to think about is to keep the expenses budget under the revenue budget so we do not have a deficit for future years. Cash balance, current cash flow projected to be \$593K at year end. The reason that goes down is because we received a lot of our money last year and now we are spending it. It was expected that we would see a drawdown of cash and we need to spend it for the grant requirement. Then we have a list of Compliance Deadlines for the next 60 days. This is a reminder of what is coming up so we can stay on top of things. Cheryl asks how the expenses are more than the revenue per child? Susan says that this happens when enrollment decreases we still have to pay expenses to keep the school running for instance, teacher salaries. Elizabeth asks if full staff is included in the budget? Susan responds that the budget itself includes all staffing.

### 3. BUSINESS

#### 3.1 Teacher Remuneration for on-line Training

Susan Domenighini

Teachers brought forward the question of online training compensation and how it is compared to in person training compensation. Discussion. Susan presents a short statement to provide clarification to the existing understanding for remuneration for in person training.

The statement -

*To address stipend for required summer training when taken online/distance education. Teachers completing "Art of" summer training will receive the equivalent of one day of stipend for every 8 hours of training. The weekend will be treated the same as a weekday stipend.*

Currently the weekend training amount for in person training is \$100 as opposed to the weekday training stipend of \$37 per day.

Susan has agreed to revisit this topic for discussion and possible additional action next meeting. For now this statement covers our current needs for clarification of reimbursement. Cheryl Grant motions to recommend this to the board. Trisha seconds.

➤ Vote.

Name	Yes	No	Abstain	Absent
Trisha Atehortua	X			
Susan Domenighini	X			
Kate McDonald	X			
Cheryl Grant	X			
Elizabeth Nail	X			

➤ Vote passes.

**3.2 Certificated Pay Scale (minimum wage increases)**

Discussion/Action

There was a minimum wage increase as of January 2024 that impacts the Certificated Salary Schedule. The Classified pay scale was updated at the beginning of the year. The step increase for Certificated staff is a little under \$2k across the schedule. Kate requests an increase to the daily stipend \$37. Susan says that she thought this might come up but we need to address this pay clarification first before addressing other potential changes. this can be discussed at a future meeting. Cheryl mentions that in the past that increases to pay have not equaled increases for her because of medical insurance costs. Discussion of some historical information on how things used to be. Cheryl says that the salary schedule presented here doesn't include the benefit costs. Susan says that benefits are a controversial issue. At one point people that didn't have spouses or children were asked for more pay to equal costs out. To balance this out we decided to focus on increasing the salary so that the family costs could be covered by the people who used them most. Kate McDonald motioned to send this information to the board for approval. Trisha seconded the motion.

➤ Vote.

Name	Yes	No	Abstain	Absent
Trisha Atehortua	X			
Susan Domenighini	X			
Kate McDonald	X			
Cheryl Grant	X			
Elizabeth Nail	X			

➤ Vote passes.

**3.4 Executive Directors Report**

Susan Domenighini

Big news came out this week with the Governor's budget. He is not proposing cuts to educational funding. He is also not planning the level of cuts that the budget office is recommending. There are many more steps to approving a budget moving forward but this is a good first step to starting that process. Annie discussed that we are working on making sure that ELOP funds are represented correctly in our budget. We have several different grants that need to be placed in the correct categories so we can see how much we have spent and how much is left in each area.

We do have a new aide that we offered a position to as Mr.H is moving on. We have hired a new aide to take his place. Her name is Amy Hilquist. We have also hired a new teacher Hannah Crawford, for 3rd grade to assist with Jennifer Bryan's class.

**4. NEXT MEETING - Tuesday, February 13, 2024 at 4:15 PM**

**5. ADJOURNMENT -5:34pm**

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**Meeting ID: 841 3367 8482**

**Passcode: w9X0BK**

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**AGENDA**

**OPEN SESSION - 4:15 PM**

**1. OPENING**

**1.1. Call Meeting to Order**

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

<b>Name</b>	<b>Present</b>	<b>Absent</b>
Trisha Atehortua		X
Susan Domenighini	X	
Kate McDonald	X	
Cheryl Grant	X	
Elizabeth Nail	X	



Brief discussion before the meeting is canceled due to no quorum.

There is a Contract with BCOE for IT services that we need to renew. The Teacher Remuneration was a continued discussion from the last meeting. We cannot reschedule due to the four day weekend coming up. We can tell the board that we have reviewed and discussed the items in this meeting; however we cannot vote on recommended items from this Agenda. Annie offered to return next week to the BOCC meeting to answer any questions that might come up. Susan recommends that we review the contract renewal with BCOE. This is a contract that we have had for multiple years. There have been no major changes in the contract agreement.

**1.3. Invocation - School Verse Read**

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**1.5. Agenda Modifications**

**1.6. Approve Minutes - January 16, 2024 (No Vote)**

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**2.1. Charter Impact Monthly Report (December/January) Annie Gilbert-Charter Impact**

**2.2. Attendance and Enrollment**

2.2.1. Cash Flow

2.2.2. Balance Sheet Detail

2.2.3. Warrants/Aged Payable

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

**2.3. Point of Sale Transactions/Check Register (January 2024)**

**2.4. Credit Card Statement (January 2024)**

(No Vote)

**3. BUSINESS**

**3.4 Executive Directors Report**

Susan Domenighini

**3.5 BCOE LAN Services Contract (3yr) 1-24-24 through 12-31-26**

**3.6 LCAP Review**

**3.7 Teacher Remuneration**

(No Vote)

**4. NEXT MEETING - Tuesday, March 12, 2024**

**5. ADJOURNMENT 4:32pm**

Minutes Taken By: Maggie Buckley

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

➤ Vote.

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Susan Domenighini	X	
Kate McDonald	X	
Cheryl Grant	X	
Elizabeth Nail	X	

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(No Vote)

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Susan Domenighini

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**3.6 LCAP Review**

**3.7 Teacher Remuneration**

(No Vote)

**4. NEXT MEETING - Tuesday, March 12, 2024**

**5. ADJOURNMENT 4:32pm**

⊗	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

• 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 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 11901</u>	160.00



**Blue Business<sup>SM</sup> 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

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

**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%.

**Membership Rewards<sup>®</sup> Points**  
Available and Pending as of 12/31/23  
**100,485**  
For up to date point balance and full program details, visit [membershipewards.com](http://membershipewards.com)

**Account Summary**

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

<b>New Balance</b>	<b>\$1,763.27</b>
<b>Minimum Payment Due</b>	<b>\$35.00</b>

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

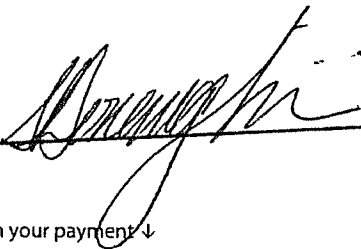
Days in Billing Period: 31

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


If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	7 years	\$3,310
\$69	3 years	\$2,488 (Savings = \$822)

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](http://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	<b>02/13/24</b>
New Balance	<b>\$1,763.27</b>
Minimum Payment Due	<b>\$35.00</b>

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

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

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

Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

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

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



**Blue Business<sup>SM</sup> Plus Credit Card**  
 BLUE OAK CHARTER SCH  
 SUSAN DOMENIGHINI  
 Closing Date 01/19/24

p. 3/5

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

**Hearing Impaired**  
 Online chat at [americanexpress.com](http://americanexpress.com) or use Relay dial 711 and 1-800-521-6121

**Website:** [americanexpress.com](http://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
<b>Payments</b>	-\$4,153.47
<b>Credits</b>	\$0.00
<b>Total Payments and Credits</b>	<b>-\$4,153.47</b>

**Detail** \*Indicates posting date

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

**New Charges**

**Summary**

	Total
<b>Total New Charges</b>	<b>\$1,763.27</b>

**Detail**

**SUSAN DOMENIGHINI**  
 Card Ending 8-42008

				Amount
12/20/23	AMAZON MARKETPLACE NA PA MERCHANDISE	5502-Janitorial	AMZN.COM/BILL WA	\$43.47
12/22/23	RALEY'S FOOD 8009259989 GROCERY STORES	4302-School Supplies	CHICO CA	\$31.55
12/23/23	AMAZON MARKETPLACE NA PA MERCHANDISE	5610-Facilities	AMZN.COM/BILL WA	\$18.38
12/27/23	STAMPS.COM 0506895439 95926	5901-Postage	855-889-7867 CA	\$19.99
12/29/23	AMAZON MARKETPLACE NA PA MERCHANDISE	ELOP 2600	AMZN.COM/BILL WA	\$181.50
12/31/23	AMAZON MARKETPLACE NA PA MERCHANDISE	ELOP 2600	AMZN.COM/BILL WA	\$164.01
01/02/24	JACKRABBIT TECHNOLOGIES, INC.*JACKRABB EDUCATIONAL SERVICE	ELOP-2600	HUNTERSVILLE NC	\$89.00
01/05/24	AMAZON MARKETPLACE NA PA MERCHANDISE	ELOP-2600	AMZN.COM/BILL WA	\$117.71
01/05/24	AMAZON MARKETPLACE NA PA MERCHANDISE	ELOP-2600	AMZN.COM/BILL WA	\$993.74
01/09/24	AMAZON.COM MERCHANDISE	4310-Office	AMZN.COM/BILL WA	\$27.99

Continued on reverse

**Detail Continued**

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

**Fees**

		Amount
<b>Total Fees for this Period</b>		<b>\$0.00</b>

**Interest Charged**

		Amount
<b>Total Interest Charged for this Period</b>		<b>\$0.00</b>

**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
<b>Total</b>			<b>\$0.00</b>

(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](http://www.americanexpress.com/inquirycenter) as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

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

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

### Your Cardmember Agreement

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

### 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](http://americanexpress.com/mrupdates).

5502-



Final Details for Order #111-2509714-6762646

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** December 20, 2023  
**Amazon.com order number:** 111-2509714-6762646  
**Seller's order number:** 3061100  
**Order Total:** \$43.47

Shipped on December 21, 2023	
<b>Items Ordered</b>	<b>Price</b>
1 of: Zep Neutral pH Floor Cleaner, 1 Gallon (Case of 4) - ZUNEUT128 - Concentrated Pro Trusted All-Purpose Floor Cleaner	\$40.16
Sold by: Zep Inc (seller profile)   Product question? (Ask Seller)	
Business Price	
Condition: New	
<b>Shipping Address:</b>	Item(s) Subtotal: \$40.16
Blue Oak Charter School	Shipping & Handling: \$0.00
450 W EAST AVE	-----
CHICO, CA 95926-7238	Total before tax: \$40.16
United States	Sales Tax: \$3.31
<b>Shipping Speed:</b>	-----
Standard Shipping	<b>Total for This Shipment: \$43.47</b>
	-----

Payment information	
<b>Payment Method:</b>	Item(s) Subtotal: \$40.16
American Express   Last digits: 1000	Shipping & Handling: \$0.00
	-----
	Total before tax: \$40.16
	Estimated Tax: \$3.31
	-----
	<b>Grand Total: \$43.47</b>
<b>Credit Card transactions</b>	American Express ending in 1000: December 21, 2023: \$43.47

To view the status of your order, return to [Order Summary](#).





Get Something Extra at Raleys.com

ITEM# 4 STORE# 245 OPERATOR# 884  
12/22/23 RALEY'S (800)925-9989 08:29:47

SOMETHING EXTRA ACCT. XXXXXXX6186			
COUPS PAPER INSU	Q1	5.99	T
Regular Price		6.69	
COUPS PAPER INSU	Q1	5.99	T
Regular Price		6.69	
COUPS PAPER INSU	Q1	5.99	T
Regular Price		6.69	
MISS MISS COCOA	Q1	3.00	F
@ 2 / 6.00			
Regular Price		4.59	
MISS MISS COCOA	Q1	3.00	F
@ 2 / 6.00			
Regular Price		4.59	
MISS MISS COCOA	Q1	3.00	F
@ 2 / 6.00			
Regular Price		4.59	
GROCERY BAG CHARGE	Q1	.10	
SUBTOTAL		30.07	
8.25% TAX CA		1.48	
TOTAL	\$	31.55	
CREDIT CARDS		31.55	
XXXXXXXXXXXX2008			
CHANGE		.00	

NUMBER OF ITEMS 8

12/22/2023 08:30:51  
029800822454 TID: 001  
08:29:47

CREDIT CARD

PURCHASE

Card #:	XXXXXXXXXXXX2008
Card:	AMERICAN EXPRESS
Card:	A000000025010801
Card:	0008
Card:	ARC: 893296
Card:	429ED2029463DA7B
INVOICE:	250400006
Approval Code:	893296
Entry Method:	Cntctless
Issuer:	Issuer

YOU SAVED A TOTAL OF 8.46  
THAT IS A SAVINGS OF 21%  
For service concerns, contact  
Raley's Service Center at  
service@raleys.com or (800)925-9989

\*\*\*\*\*

Take our survey for a chance to win a  
\$250 RALEY'S GIFT CARD!  
One winner per month

www.research.net/r/Raleys

\*\*\*\*\*

Something Extra  
Account Summary

Points Earned This Visit: 3  
Points Balance: 95

Thank you for shopping with us!

T4 X18 S245 12/22/23 08:30:51  
0884



5610-

Final Details for Order #111-5955909-4352238

Paid By: Blue Oak Charter School  
Placed By: Maggie Buckley  
Order Placed: December 20, 2023  
Amazon.com order number: 111-5955909-4352238  
Order Total: \$18.38

Shipped on December 26, 2023	
<b>Items Ordered</b>	<b>Price</b>
1 Qf: CYLYT 100W Equivalent Bright LED Light Bulbs, Daylight White 5000K A19 Lightbulbs, Focus LED para Casa, for Kitchen Bedroom Indoor Outdoor, 1500 Lumens, E26 Standard Base, Non-Dimmable, 4-Pack Sold by: CYLYT ( <a href="#">seller profile</a> ) Condition: New	\$9.99
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$9.99 Shipping & Handling: \$6.99 ----- Total before tax: \$16.98 Sales Tax: \$1.40 -----
<b>Shipping Speed:</b> Standard Shipping	<b>Total for This Shipment: \$18.38</b> -----

Payment information	
<b>Payment Method:</b> American Express   Last digits: 1000	Item(s) Subtotal: \$9.99 Shipping & Handling: \$6.99 ----- Total before tax: \$16.98 Estimated Tax: \$1.40 ----- <b>Grand Total: \$18.38</b>
<b>Credit Card transactions</b>	American Express ending in 1000: December 26, 2023: \$18.38

To view the status of your order, return to [Order Summary](#).



10/31/23, 3:46 PM

Blue Oak Charter School Mail - Fwd: Important Information Regarding Your Stamps.com Account

5901-

Luis Ortega <luisortega@blueoakcharterschool.org>



## Fwd: Important Information Regarding Your Stamps.com Account

1 message

Tue, Oct 31, 2023 at 3:41 PM

Maggie Buckley <maggie@blueoakcharterschool.org>  
To: Luis Ortega <luisortega@blueoakcharterschool.org>

----- Forwarded message -----

From: **Stamps.com** <support@stamps.com>  
Date: Fri, Apr 28, 2023 at 8:15 AM  
Subject: Important Information Regarding Your Stamps.com Account  
To: <maggie@blueoakcharterschool.org>



Dear Susan Domenighini,

Thank you for choosing Stamps.com. We're updating our monthly subscription fees so we can continue providing the service and innovation you deserve. Your monthly subscription fee will be adjusted to \$19.99 plus applicable taxes, starting on your billing date in June of 2023. We are committed to the mission of improving your mailing/shipping experience while saving you money with features and services such as:

- The lowest rates in the industry with savings of up to 84% off retail prices
- Access to the most reliable carriers
- Comprehensive mailing/shipping options
- Advanced automation rules
- Tracking & branding capabilities
- Ship from anywhere with our mobile app

For more information about managing your Stamps.com account, visit our [Learning Center](#). If you still have questions, please call us at 1-844-878-7212 Monday - Friday from 6 AM to 6 PM PST.



2600.-

Final Details for Order #111-9241620-3795004

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** December 29, 2023  
**Amazon.com order number:** 111-9241620-3705004  
**Order Total:** \$181.50

Shipped on December 30, 2023	
<b>Items Ordered</b>	<b>Price</b>
3 of: PrimeZone Storage Shelves 5 Tier Adjustable Garage Storage Shelving, Heavy Duty Metal Storage Utility Rack Shelf Unit for Warehouse Pantry Closet Kitchen, 28" x 12" x 59", Black Sold by: Primezone Lifestyle (seller profile) Business Price Condition: New	\$55.89
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$167.67 Shipping & Handling: \$0.00 ----- Total before tax: \$167.67 Sales Tax: \$13.83 -----
<b>Shipping Speed:</b> Expedited Shipping	<b>Total for This Shipment: \$181.50</b> -----

Payment information	
<b>Payment Method:</b> American Express   Last digits: 1000	Item(s) Subtotal: \$167.67 Shipping & Handling: \$0.00 ----- Total before tax: \$167.67 <b>Estimated Tax: \$13.83</b> ----- <b>Grand Total: \$181.50</b>
<b>Credit Card transactions</b>	American Express ending in 1000: December 30, 2023: \$181.50

To view the status of your order, return to [Order Summary](#) .

2600-



Final Details for Order #111-7451852-1395449

Paid By: Blue Oak Charter School  
Placed By: Maggie Buckley  
Order Placed: December 29, 2023  
Amazon.com order number: 111-7451852-1395449  
Order Total: \$164.01

Shipped on January 1, 2024	
<b>Items Ordered</b>	<b>Price</b>
1 of: <i>Simply Cool Reusable Grocery Bags Eco-Friendly - Large Reusable Shopping Bags, Heavy Duty Grocery Bags, 14.5"x14"x6.6" Foldable, Tote Bags Bulk (50 Pack, Cream)</i> Sold by: LotsofDeals ( <a href="#">seller profile</a> ) Condition: New	\$39.99
1 of: <i>Amazon Basics 3-Shelf Narrow Adjustable, Heavy Duty Storage Shelving Unit (250 lbs loading capacity per shelf), Steel Organizer Wire Rack, Black, 23.2"L x 13.4"W x 30"H</i> Sold by: Amazon.com Condition: New	\$33.83
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$73.82 Shipping & Handling: \$9.86 Free Shipping: -\$9.86 ----- Total before tax: \$63.32 Sales Tax: \$5.22 -----
<b>Shipping Speed:</b> FREE Shipping	<b>Total for This Shipment: \$68.54</b> -----

Shipped on January 3, 2024	
<b>Items Ordered</b>	<b>Price</b>
1 of: <i>ClearSpace Clear Plastic Storage Bins - XL 8 Pack Perfect Kitchen or Pantry Organization Fridge Organizer and Storage Bins, Cabinet Organizers</i> Sold by: Digital Deals LLC ( <a href="#">seller profile</a> ) Business Price Condition: New	\$88.19
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$88.19 Shipping & Handling: \$9.23 Free Shipping: -\$9.23 ----- Total before tax: \$88.19 Sales Tax: \$7.28 -----
<b>Shipping Speed:</b> FREE Shipping	<b>Total for This Shipment: \$95.47</b> -----

Payment information

Payment Method:  
American Express | Last digits: 1000

Item(s) Subtotal: \$162.01  
Shipping & Handling: \$19.09  
Promotion applied: -\$29.59

-----  
Total before tax: \$151.51  
Estimated Tax: \$12.50

-----  
Grand Total: \$164.01

Credit Card transactions

American Express ending in 1000: January 3, 2024: \$164.01

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

How many students are in your program?

- 0-100
- 101-250**
- 251-500
- 501-1,000
- 1,001-3,000
- 3,001+

**\$89** /month

✓ Cloud-based class management software for youth activity centers

✓ Product coach included

✓ Free data imports

✓ 90-day, money-back satisfaction guarantee

**START FOR FREE**

How many students are in your program?

- 0-100
- 101-250**
- 251-500
- 501-1,000
- 1,001-3,000
- 3,001+

**\$89** /month

✓ Includes all Jackrabbitt Class features

✓ Branded mobile app available in Apple App & Google Play stores

✓ Parent portal integration

✓ App management dashboard

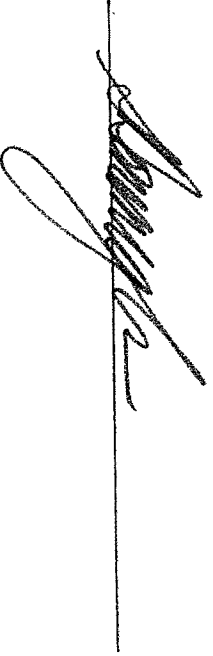
**START FOR FREE**

Learn more about Jackrabbitt Plus

Monthly billing is based on the total number of students in your database at the end of each month.

A one-time, non-refundable setup fee of \$169.00 plus app store fees will be charged for Jackrabbitt Plus account creation.

**APPROVED**



**BLUE OAK SCHOOL**

Luis Ortega &lt;luisortega@blueoakcharterschool.org&gt;

**Fwd: Your Jackrabbit Service Payment Confirmation**

1 message

Susan Domenighini &lt;sdomenighini@blueoakcharterschool.org&gt;

Thu, Jan 4, 2024 at 3:47 PM

To: Luis Ortega &lt;luisortega@blueoakcharterschool.org&gt;

*S. Domenighini*

Susan Domenighini  
Executive Director  
Blue Oak School  
A Waldorf-Inspired Public Charter  
(530) 879-7483

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----- Forwarded message -----

From: <billing@jackrabbittech.com>  
Date: Tue, Jan 2, 2024 at 3:24 AM  
Subject: Your Jackrabbit Service Payment Confirmation  
To: <sdomenighini@blueoakcharterschool.org>

[Click here](#) to access your account.

**From:****Jackrabbit Technologies**

9820 Northcross Center Court  
Huntersville, NC 28078

**For:**

Blue Oak Charter School

Fee based on TOTAL STUDENT count(active+inactive). Students in LEAD FILE are EXCLUDED from calculating fee. Your TOTAL STUDENT count was taken at the end of last month to determine your rate for this month. Fees can change month-to-month depending on the TOTAL number of students. Please retain this copy for your records.

Please retain a copy of this for your records.

2600-

<b>Payment Summary</b>						
Fee Date	Type	Student	Class/Event	Amount	Tax	Amount Paid
01/01/2024	Tuition Fee - Monthly Bill: JAN Note: January	Amanda Hurd	101-250 Students	89.00	0.00	89.00
						<b>Payment: 89.00</b>
<b>Billing Information</b>						
Susan Domenighini 450 W East Ave N/A Chico, CA 95926  sdomenighini@blueoakcharterschool.org  Customer ID: 28179574			Amex    xxxx-xxxx-xxxx-2008  <b>SUCCESS</b>  Authorization Code: 103678  PSP Reference:KVZHC5C545MB3P25  <b>Transaction Date: 01/02/2024 06:24 AM</b>			

2600-



Final Details for Order #111-6346581-8763461

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** January 5, 2024  
**Amazon.com order number:** 111-6346581-8763461  
**Order Total:** \$117.71

Shipped on January 6, 2024	
<b>Items Ordered</b>	<b>Price</b>
3 of: <i>Digital Voice Recorders 8GB Audio Recorder Voice Activated Recorder for Lectures, Meetings, Interviews Recording Device</i>	\$19.75
<i>Tape Recorder with Microphone USB Cable, MP3 Player (8GB)</i>	
Sold by: mengzu store ( <a href="#">seller profile</a> )	
Business Price	
Condition: New	
<b>Shipping Address:</b>	Item(s) Subtotal: \$59.25
Blue Oak Charter School	Shipping & Handling: \$0.78
450 W EAST AVE	Free Shipping: -\$0.78
CHICO, CA 95926-7238	-----
United States	Total before tax: \$59.25
<b>Shipping Speed:</b>	Sales Tax: \$4.89
FREE Shipping	-----
	<b>Total for This Shipment: \$64.14</b>
	-----

Shipped on January 7, 2024	
<b>Items Ordered</b>	<b>Price</b>
1 of: <i>46" Wire Newspaper Stand with 2 Height-Adjustable Shelves, Free-Standing, with 14" x 4" Nameplate - Black</i>	\$49.49
Sold by: Amazon.com	
Condition: New	
<b>Shipping Address:</b>	Item(s) Subtotal: \$49.49
Blue Oak Charter School	Shipping & Handling: \$10.84
450 W EAST AVE	Free Shipping: -\$10.84
CHICO, CA 95926-7238	-----
United States	Total before tax: \$49.49
<b>Shipping Speed:</b>	Sales Tax: \$4.08
FREE Shipping	-----
	<b>Total for This Shipment: \$53.57</b>
	-----

Payment information	
<b>Payment Method:</b>	Item(s) Subtotal: \$108.74
American Express   Last digits: 1000	Shipping & Handling: \$11.62
	Promotion applied: -\$11.62



-----  
Total before tax: \$108.74  
Estimated Tax: \$8.97  
-----  
Grand Total: \$117.71

Credit Card transactions

American Express ending in 1000: January 7, 2024: \$117.71

To view the status of your order, return to [Order Summary](#).

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2600-

Final Details for Order #111-0178386-7453054

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** January 5, 2024  
**Amazon.com order number:** 111-0178386-7453054  
**Seller's order number:** 7915582  
**Order Total:** \$993.74

Shipped on January 8, 2024	
<b>Items Ordered</b> 2 of: Canon EOS Rebel T7 DSLR Camera with 18-55mm Lens   Built-in Wi-Fi   24.1 MP CMOS Sensor   DIGIC 4+ Image Processor and Full HD Videos , CANON Sold by: K&M Camera Since 1976 (seller profile) Business Price Condition: New	<b>Price</b> \$459.00
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$918.00 Shipping & Handling: \$0.00 ----- Total before tax: \$918.00 Sales Tax: \$75.74 ----- <b>Total for This Shipment: \$993.74</b> -----
<b>Shipping Speed:</b> Economy Shipping	

Payment information	
<b>Payment Method:</b> American Express   Last digits: 1000	Item(s) Subtotal: \$918.00 Shipping & Handling: \$0.00 ----- Total before tax: \$918.00 Estimated Tax: \$75.74 ----- <b>Grand Total: \$993.74</b>
<b>Credit Card transactions</b>	American Express ending in 1000: January 8, 2024: \$993.74

To view the status of your order, return to [Order Summary](#) .



4310-

Final Details for Order #114-1014828-3622632

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** January 9, 2024  
**Amazon.com order number:** 114-1014828-3622632  
**Order Total:** \$27.99

Shipped on January 10, 2024	
<b>Items Ordered</b>	<b>Price</b>
1 of: HOLMES 4" Mini Heritage Desk Fan, USB-Powered, Single Speed, 4 Blades, Adjustable 100" Head Tilt. Metal Construction, Ideal for Home, Dorm Rooms, Bedrooms, Office or Travel, Vintage Brushed Copper Sold by: Amazon ( <a href="#">seller profile</a> ) Business Price Condition: New	\$18.86
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	Item(s) Subtotal: \$18.86 Shipping & Handling: \$6.99 ----- Total before tax: \$25.85 Sales Tax: \$2.14 -----
<b>Shipping Speed:</b> Standard Shipping	<b>Total for This Shipment: \$27.99</b> -----

Payment information	
<b>Payment Method:</b> American Express   Last digits: 1000	Item(s) Subtotal: \$18.86 Shipping & Handling: \$6.99 ----- Total before tax: \$25.85 Estimated Tax: \$2.14 ----- <b>Grand Total: \$27.99</b>
<b>Credit Card transactions</b>	American Express ending in 1000: January 11, 2024: \$27.99

To view the status of your order, return to [Order Summary](#).

4310 -



Final Details for Order #111-2394671-0120216

**Paid By:** Blue Oak Charter School  
**Placed By:** Maggie Buckley  
**Order Placed:** January 18, 2024  
**Amazon.com order number:** 111-2394671-0120216  
**Order Total:** \$75.93

Shipped on January 19, 2024																			
<b>Items Ordered</b>	<b>Price</b>																		
1 of: Brother Genuine TN760 High Yield Black Toner Cartridge, (for use with MFC-L2710DW MFC-L2750DW HL-L2350DW HL-L2370DW HL-L2395DW HL-L2390DW DCP-L2550DW Printers)	\$70.14																		
Sold by: INKSAVER (seller profile)																			
Business Price																			
Condition: New																			
<b>Shipping Address:</b> Blue Oak Charter School 450 W EAST AVE CHICO, CA 95926-7238 United States	<table> <tr><td>Item(s) Subtotal:</td><td style="text-align: right;">\$70.14</td></tr> <tr><td>Shipping &amp; Handling:</td><td style="text-align: right;">\$7.62</td></tr> <tr><td>Free Shipping:</td><td style="text-align: right;">-\$7.62</td></tr> <tr><td colspan="2" style="text-align: right;">-----</td></tr> <tr><td>Total before tax:</td><td style="text-align: right;">\$70.14</td></tr> <tr><td>Sales Tax:</td><td style="text-align: right;">\$5.79</td></tr> <tr><td colspan="2" style="text-align: right;">-----</td></tr> <tr><td><b>Total for This Shipment:</b></td><td style="text-align: right;"><b>\$75.93</b></td></tr> <tr><td colspan="2" style="text-align: right;">-----</td></tr> </table>	Item(s) Subtotal:	\$70.14	Shipping & Handling:	\$7.62	Free Shipping:	-\$7.62	-----		Total before tax:	\$70.14	Sales Tax:	\$5.79	-----		<b>Total for This Shipment:</b>	<b>\$75.93</b>	-----	
Item(s) Subtotal:	\$70.14																		
Shipping & Handling:	\$7.62																		
Free Shipping:	-\$7.62																		
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Total before tax:	\$70.14																		
Sales Tax:	\$5.79																		
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<b>Total for This Shipment:</b>	<b>\$75.93</b>																		
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<b>Shipping Speed:</b> FREE Shipping																			

Payment information																	
<b>Payment Method:</b> American Express   Last digits: 1000	<table> <tr><td>Item(s) Subtotal:</td><td style="text-align: right;">\$70.14</td></tr> <tr><td>Shipping &amp; Handling:</td><td style="text-align: right;">\$7.62</td></tr> <tr><td>Promotion applied:</td><td style="text-align: right;">-\$7.62</td></tr> <tr><td colspan="2" style="text-align: right;">-----</td></tr> <tr><td>Total before tax:</td><td style="text-align: right;">\$70.14</td></tr> <tr><td>Estimated Tax:</td><td style="text-align: right;">\$5.79</td></tr> <tr><td colspan="2" style="text-align: right;">-----</td></tr> <tr><td><b>Grand Total:</b></td><td style="text-align: right;"><b>\$75.93</b></td></tr> </table>	Item(s) Subtotal:	\$70.14	Shipping & Handling:	\$7.62	Promotion applied:	-\$7.62	-----		Total before tax:	\$70.14	Estimated Tax:	\$5.79	-----		<b>Grand Total:</b>	<b>\$75.93</b>
Item(s) Subtotal:	\$70.14																
Shipping & Handling:	\$7.62																
Promotion applied:	-\$7.62																
-----																	
Total before tax:	\$70.14																
Estimated Tax:	\$5.79																
-----																	
<b>Grand Total:</b>	<b>\$75.93</b>																
<b>Credit Card transactions</b>	American Express ending in 1000: January 19, 2024: \$75.93																

To view the status of your order, return to [Order Summary](#) .

# 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
<input checked="" type="radio"/> Feb 29, 2024	<u>Check 11985</u>	541.78		
<input checked="" type="radio"/> Feb 29, 2024	<u>Check 11983</u>	240.00		
<input checked="" type="radio"/> Feb 29, 2024	<u>Check 11978</u>	224.00		
<input checked="" type="radio"/> Feb 28, 2024	<u>Check 11974</u>	10,580.57		
<input checked="" type="radio"/> Feb 28, 2024	<u>Check 11986</u>	1,411.38		
<input checked="" type="radio"/> Feb 28, 2024	<u>Check 1193</u>	500.00		
<input checked="" type="radio"/> Feb 27, 2024	<u>Check 11977</u>	471.71		
<input checked="" type="radio"/> Feb 27, 2024	ACH Payment IRS USATAXPYMT	27,783.13		
<input checked="" type="radio"/> Feb 27, 2024	ACH Payment BENEFIT RESOURCE BRI XFER	780.07		
<input checked="" type="radio"/> Feb 26, 2024	<u>Check 11954</u>	4,882.90		
<input checked="" type="radio"/> Feb 26, 2024	<u>Check 11958</u>	2,700.00		
<input checked="" type="radio"/> Feb 26, 2024	<u>Check 11964</u>	657.14		
<input checked="" type="radio"/> Feb 26, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	5,356.21		
<input checked="" type="radio"/> Feb 26, 2024	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,732.65		
<input checked="" type="radio"/> Feb 26, 2024	ACH Payment ASSET FINANCE ACH0226	162.38		
<input checked="" type="radio"/> Feb 23, 2024	<u>Check 11956</u>	5,025.65		
<input checked="" type="radio"/> Feb 23, 2024	<u>Check 11961</u>	1,168.45		
<input checked="" type="radio"/> Feb 23, 2024	<u>Check 11963</u>	850.00		
<input checked="" type="radio"/> Feb 23, 2024	ACH Payment BILF OAK CHARTER PAYROL I	88,231.87		



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  
LA



# 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).

*Page Last Reviewed or Updated: 15-Sep-2023*

# FinCEN Alert on COVID-19 Employee Retention Credit Fraud

Immediate Release: November 22, 2023

WASHINGTON—Today, the Financial Crimes Enforcement Network (FinCEN), in close coordination with the Internal Revenue Service Criminal Investigation (CI), issued an alert ([/sites/default/files/shared/FinCEN\\_ERC\\_Fraud\\_Alert\\_FINAL508.pdf](/sites/default/files/shared/FinCEN_ERC_Fraud_Alert_FINAL508.pdf)) to financial institutions on fraud schemes related to the COVID-19 Employee Retention Credit (ERC). The alert provides an overview of typologies associated with ERC fraud and scams, highlights select red flags to assist financial institutions in identifying and reporting suspicious activity and reminds financial institutions of their reporting requirements under the Bank Secrecy Act (BSA).

“It is unfortunate that while the COVID-19 pandemic is behind us, fraud related to COVID-19 relief programs, like the ERC, continues to occur at a concerning scale,” said FinCEN Director Andrea Gacki. “We are issuing this alert in partnership with CI to remind financial institutions that it is critical that they remain vigilant in identifying and reporting related suspicious activity and to protect businesses from being taken advantage of by fraudsters.”

“Tax credits like employee retention credits were meant to provide assistance to struggling business owners during the COVID-19 pandemic, but fraudsters, unfortunately, used the credits to line their own pockets,” said CI Chief Jim Lee. “We hope this alert will help financial institutions recognize financial patterns that indicate fraud and help us recover funds stolen from U.S. taxpayers.”

The ERC was authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act as a tax credit to encourage businesses to keep employees on payroll during the COVID-19 pandemic. CI has identified ongoing fraud and scams related to the ERC that, to date, have resulted in 323 investigations involving more than \$2.8 billion of potentially fraudulent ERC claims throughout tax years 2020, 2021, 2022, and 2023. In response to the scope of the ERC fraud, in September 2023, the IRS announced an immediate moratorium through at least December 31, 2023, on processing new ERC claims in an effort to protect honest small business owners from scams.

The full notice is available online at [FIN-2023-Alert007 \(/sites/default/files/shared/FinCEN\\_ERC\\_Fraud\\_Alert\\_FINAL508.pdf\)](/sites/default/files/shared/FinCEN_ERC_Fraud_Alert_FINAL508.pdf)

###

## Financial Institution:

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Depository Institutions  
Insurance Industry  
Money Services Businesses  
Mortgage Co/Broker  
Precious Metals/Jewelry Industry  
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