

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926
(Room 24)
CHARTER COUNCIL
REGULAR MEETING AGENDA
Tuesday, March 25, 2025 at 6:00 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/81111816724?pwd=YhgYrgbim8efwYqZ1PRZavK9lKhkZ2.1>

Meeting ID: 811 1181 6724

Passcode: 79EGKH

***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.*

***Virtues:** Hold Reverence - Have Courage - Build Friendships - Seek Wisdom - Show Compassion*

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 Regular Meeting Minutes from February 25, 2025
- 2.2. Charter Impact Monthly Report Annie Gilbert
 - 2.2.1 Cash Flow
 - 2.2.2 Balance Sheet Detail
 - 2.2.3 Warrants/Aged Payable
 - 2.2.4 Actual to Budget Summary
- 2.3. Point of Sale Transactions/Check Register (February 2025)
- 2.4. Credit Card Statement (February 2025)

3. FACULTY

- 3.1. Faculty Report Cheryl Grant/Sarah Lee

4. BUSINESS

- 4.1. School Enrollment Susan Domenighini
- 4.2. 2nd Interim Budget Report Annie Gilbert

5. GOVERNANCE

- 5.1. Finance Committee Report Ryan Sanders
- 5.2. Parent Council Report Susan Domenighini
- 5.3. Facilities Committee Report Trisha Atehortua
- 5.4. Community School Partnership Caren Lehe
- 5.5. Attendance/Behavior Susan Domenighini
- 5.6. Audit Firm Selection Susan Domenighini
- 5.7. Policies Susan Domenighini
 - 5.7.1. Fiscal Policy

6. ADMINISTRATION

- 6.1. Executive Director's Report Susan Domenighini

7. CLOSED SESSION

- 7.1. Public Employee Performance Evaluation (§54957)
Executive Director review changes to evaluation document
- 7.2. Conference with Real Property Negotiations (§54956.8)

NEXT MEETING - Tuesday, April 15, 2025 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 DRAFT MINUTES
Tuesday, February 25, 2025 at 6:00 PM

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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 6:04PM
- 1.2. Roll Call of Council Members to establish a quorum

Name	Present	Absent
Vicki Wonacott	x	
Laurel Hill-Ward	x	
Ryan Sanders	x	
Donna Kreskey	x	

Trisha Atehortua	x	
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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 NONE

1.5. Audience to Address the Council NONE

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2. CONSENT AGENDA

2.1. Approve Regular Meeting Minutes from January 21, 2025

2.2. Charter Impact Monthly Report Annie Gilbert

2.2.1 Cash Flow

2.2.2 Balance Sheet Detail

2.2.3 Warrants/Aged Payable

2.2.5 Actual to Budget Summary

2.3. Point of Sale Transactions/Check Register (January 2025)

2.4. Credit Card Statement (January 2025)

2.5. Accept Donation - Royale Heating and Air \$500

Trisha motion to approve the consent agenda. Donna second motion. 2nd grade report on valentines fun. 5th grade report on fungi and kids growing their own mushrooms. 6th grade middle ages report and student projects. 7th grade Door decorating of their favorite books. 1st -5th grade handwork projects.

3. FACULTY

3.1. Faculty Report Cheryl Grant/Sarah Lee

Cheryl shared a slideshow which included kindergarten tea and valentines celebration. 2nd grade report on valentines fun. 5th grade report on fungi and kids growing their own mushrooms. 6th grade middle ages report and student projects. 7th grade Door decorating of their favorite books. 1st -5th grade handwork projects.

4. BUSINESS

4.1. School Enrollment Susan Domenighini

Current enrollment 223. 91%attendance. Working on enrollment for next year. Exit survey report. Taking comments from students that left and summarizing it instead of focusing on individual stories. Report will be complete and presented at the March meeting.

5. GOVERNANCE

5.1. Director Evaluation (Review cont. From 1-21-25) Vicki Wonacott

Vicki presented E.D. evaluation goals to the council members. There are discrepancies between what was voted on in closed session vs. what is being presented tonight.

- Revisit this in March meeting and report out then.
- 5.2. Finance Committee Report Ryan Sanders
Ryan reviews the finance meeting topics. Annie was not able to review financials last meeting due to technical issues.
 - 5.3. Parent Council Report Susan Domenighini
Susan reports for the parent council activities - Oaken Lands fundraiser - Dances have been taken over by parent council - working on donations - silent auction items -business sponsors - 21 and over - tickets are \$25 looking at having a food truck - held at the women's center -
 - 5.4. Facilities Committee Report Trisha Atehortua
Trisha reported on progress of Facilities team -
Spatial requirements have been discussed in detail - 45k sq ft. two story bldg - 41k ft of outdoor play space. March 4 is the next meeting- Final cost estimates - will be discussed. Next phase is doing a conceptual site plan.
 - 5.5. Community School Partnership Caren Lehe
Caren reported on CEI.
 - 5.6. Attendance/Behavior Susan Domenighini
Susan reports on attendance and behavior.
 - 5.7. Fiscal Policy Review (grant approval) Discussion/Action
Table until next meeting.
 - 5.8. Calendar (25-26) (26-27) Discussion/Action
Review of calendars. Motion to approve by Laurel Hill-Ward. Second motion by Donna Kreskey.

Name	Present	Absent
Vicki Wonacott	x	
Laurel Hill-Ward	x	
Ryan Sanders	x	
Donna Kreskey	x	
Trisha Atehortua	x	

- 5.9. Differentiated Assistance Eligibility Letter Discussion/Action
Discussion of the value of this support from BCOE.
- 5.10. Mid-year LCAP Review Discussion/Action
Reviewed LCAP goals
- 5.11. Policy Review Discussion/Action
Immigration policy review. Motion to approve Ryan Sanders, Donna Kreskey second's Laurel 3rd motion.

Name	Present	Absent
Vicki Wonacott	x	
Laurel Hill-Ward	x	
Ryan Sanders	x	
Donna Kreskey	x	
Trisha Atehortua	x	

6. ADMINISTRATION

6.1. Executive Director's Report

Susan Domenighini

NEXT MEETING - Tuesday, March 25, 2025 at 6:00 PM

8. ADJOURNMENT 8:07pm

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____



Blue Oak Charter School

Monthly Financial Presentation – February 2025

February Highlights



Highlights

- Month 5 enrollment 222 (P/Y 234); P-1 = 200.21 P/Y 217.62
- Forecast surplus \$8K
- Based on current level of spending, cash is forecast to be \$627K at June 30th, 2025 representing 57 days cash on hand.

Compliance and Reporting

- Second Interim due to authorizer by March 15, 2025 (Results through January 31, 2025)



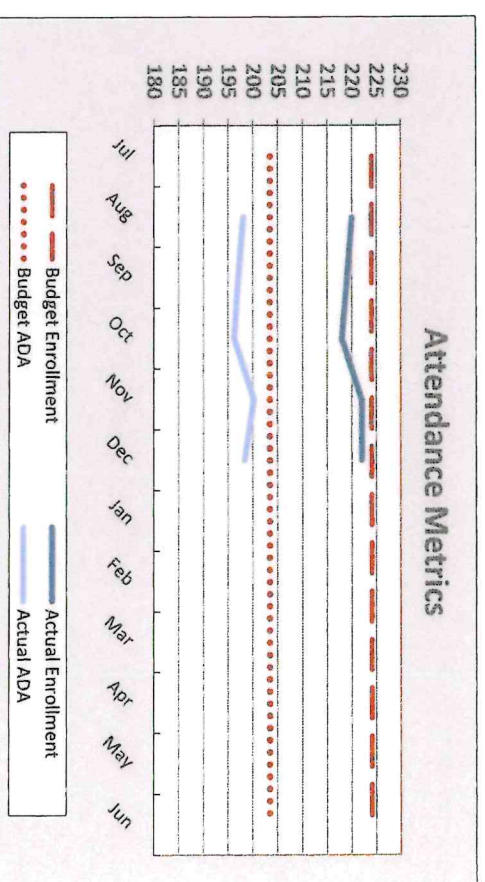


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	220	222	224
ADA	200	198	212
Attendance Rate	89.7%	89.3%	90.8%
Unduplicated %	60.3%	60.3%	61.7%
Revenue per ADA		\$20,142	\$18,871
Expenses per ADA		\$20,101	\$18,890

Attendance Metrics



Enrollment 222, down from budget 234.

90% ADA 200.21 as of P-1

Revenue

- Reduced ADA cuts (\$78K)+ from budget.
- Includes Q2 2020 ERC Refund \$32K and projected Q3 of \$46K by June 30, 2025
- Forecast includes additional \$583K one-time funding, declining in future years. UPK \$55,978

Revenue

State Aid-Rev Limit

Federal Revenue

Other State Revenue

Other Local Revenue

Total Revenue

Year-to-Date			
Actual	Budget	Fav/(Unf)	
\$ 1,445,288	\$ 1,466,521	\$ (21,233)	
57,637	107,918	(50,282)	
353,014	546,915	(193,901)	
57,194	39,122	18,072	
\$ 1,913,133	\$ 2,160,476	\$ (247,343)	

Annual/Full Year			
Forecast	Budget	Fav/(Unf)	
\$ 2,453,840	\$ 2,559,752	\$ (105,912)	
217,445	211,322	6,123	
1,241,145	1,133,033	108,112	
81,274	88,238	(6,964)	
\$ 3,993,704	\$ 3,992,345	\$ 1,358	

Source	Resource	Expiration	Type	Grant Award	FY23-24	FY24-25	FY25-26
ELOP Recurring	2600	Ongoing	State		308,103	156,586	156,586
AMG - Prop 28	6770	3-years	State	-	40,905	-	40,905
FY24 AMG - Prop 28 Award		6/30/2026			40,905	-	40,905
FY25 AMG - Prop 28 Award		6/30/2027				-	
UPK	6053	6/30/2026	State	55,978	-	55,978	-
Community Schools Planning (CCSPP)	6331	6/30/2024	State		100,000	85,220	
CEI Community Engagement Initiative		6/30/2025	State			70,000	
EEBG	6266	6/30/2026	State	76,339	25,446	20,257	20,257
AMIMBG	6762	6/30/2026	State	154,548	51,516	51,516	51,516
LREBG	7435	6/30/2028	State	285,983	142,992	142,992	-
TOTAL				1,721,625	668,962	582,549	269,264

Expenses



- Special Education services \$38K over budget

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,028,706	\$ 952,941	\$ (75,765)	\$ 1,350,604	\$ 1,366,607	\$ 16,003
Classified Salaries	424,285	378,552	(45,733)	605,103	550,640	(54,463)
Benefits	424,076	433,180	9,105	592,253	627,122	34,869
Books and Supplies	121,542	112,310	(9,232)	171,259	160,492	(10,767)
Subagreement Services	123,839	90,781	(33,057)	188,832	141,418	(47,414)
Operations	138,414	124,052	(14,362)	186,947	186,668	(279)
Facilities	454,737	458,819	4,082	684,013	688,228	4,215
Professional Services	126,997	194,620	67,623	206,571	275,340	68,769
Depreciation	-	-	-	-	-	-
Interest	61	-	(61)	61	-	(61)
Total Expenses	\$ 2,842,655	\$ 2,745,254	\$ (97,401)	\$ 3,985,642	\$ 3,996,514	\$ 10,872

Surplus / (Deficit) & Fund Balance

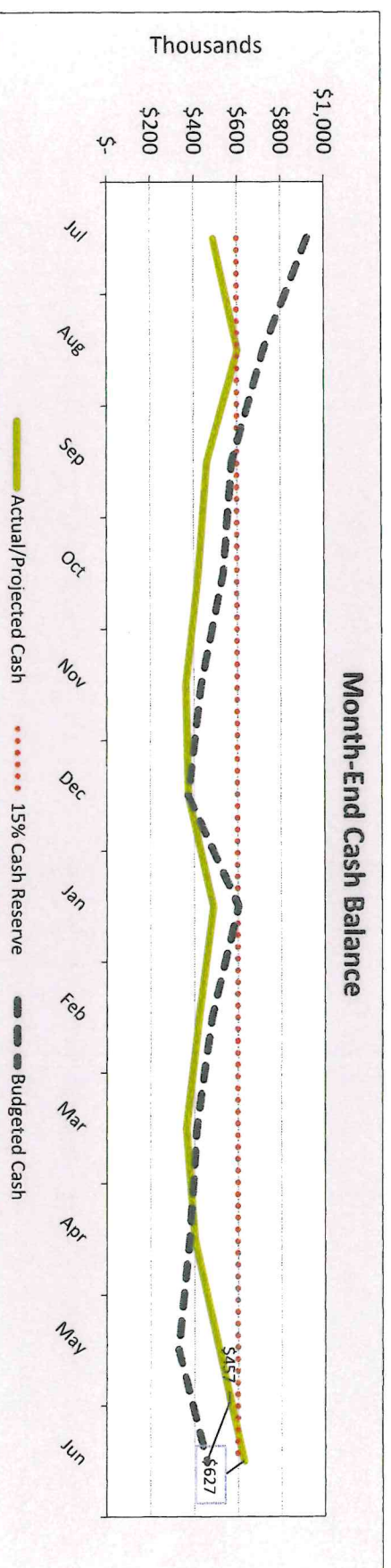
- Forecast surplus \$8K
- Year End Fund balance projected at 11.6%. Min requirement 3% (Per SD Chico requirement

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (929,522)	\$ (584,778)	\$ (344,744)	\$ 8,062	\$ (4,169)	\$ 12,230
Beginning Fund Balance	452,789	452,789		452,789	452,789	
Ending Fund Balance	\$ (476,733)	\$ (131,989)		\$ 460,851	\$ 448,620	
As a % of Annual Expenses	-12.0%	-3.3%		11.6%	11.2%	



Cash Balance

- Current cash \$488K ; At June 30th, Cash projected to be \$488k or 44 days cash on hand



Appendices

As of February 28, 2025

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

Blue Oak Charter School

Statement of Activities

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 135,112	\$ 169,638	\$ (34,526)	\$ 825,684	\$ 1,036,676	\$ (210,992)	\$ 1,832,412
Education Protection Account	-	-	-	200,190	21,156	179,034	42,313
State Aid - Prior Year	-	-	-	1,772	-	1,772	-
In Lieu of Property Taxes	57,223	56,371	852	417,642	408,689	8,953	685,027
Total State Aid - Revenue Limit	192,335	226,009	(33,674)	1,445,288	1,466,521	(21,233)	2,559,752
Federal Revenue							
Special Education - Entitlement	-	2,546	(2,546)	-	15,560	(15,560)	27,503
Federal Child Nutrition	7,938	4,122	3,817	40,944	18,657	22,286	110,118
Title I, Part A - Basic Low Income	377	-	377	12,494	55,920	(43,426)	55,920
Title II, Part A - Teacher Quality	-	-	-	1,605	7,781	(6,176)	7,781
Title V, Part B - PCSGP	-	-	-	-	10,000	(10,000)	10,000
Other Federal Revenue	-	-	-	2,500	-	2,500	-
Prior Year Federal Revenue	-	-	-	94	-	94	-
Total Federal Revenue	8,315	6,668	1,647	57,637	107,918	(50,281)	211,322
Other State Revenue							
State Special Education	-	16,892	(16,892)	103,348	103,229	119	182,466
State Child Nutrition	6,653	390	6,263	38,761	1,766	36,995	15,629
School Facilities (SB740)	-	-	-	152,956	150,210	2,745	300,421
Mandated Cost	-	-	-	4,307	5,896	(1,589)	5,896
State Lottery	13,758	-	13,758	13,758	13,547	211	52,679
Prior Year Revenue	(5,853)	-	(5,853)	3,825	-	3,825	32,467
Other State Revenue	19,105	952	18,153	36,059	272,266	(236,207)	543,475
Total Other State Revenue	33,663	18,234	15,429	353,014	546,915	(193,901)	1,133,033
Other Local Revenue							
Other Fees and Contracts	-	-	-	31,675	-	31,675	25,630
Other Local Revenue	-	-	-	5,750	-	5,750	-
School Fundraising	3,573	6,423	(2,851)	19,770	39,122	(19,352)	62,608
Total Other Local Revenue	3,573	6,423	(2,851)	57,194	39,122	18,072	88,238
Total Revenues	237,886	257,334	(19,448)	1,913,133	2,160,476	(247,343)	3,992,345
Expenses							
Certificated Salaries							
Teachers' Salaries	106,693	107,751	1,058	819,784	754,255	(65,529)	1,077,507
Teachers' Substitute Hours	9,701	3,102	(6,599)	38,443	21,713	(16,730)	31,019
Teachers' Extra Duty/Stipends	2,210	675	(1,535)	20,001	4,725	(15,276)	6,750
Pupil Support Salaries	8,729	6,194	(2,534)	47,900	43,361	(4,539)	61,944
Administrators' Salaries	9,072	17,097	8,025	102,577	128,886	26,309	189,386
Total Certificated Salaries	136,404	134,819	(1,586)	1,028,706	952,941	(75,765)	1,366,607
Classified Salaries							
Instructional Salaries	22,108	11,588	(10,520)	114,542	81,114	(33,427)	115,878
Supervisors' and Administrators' Salaries	5,662	5,662	0	45,298	45,299	0	67,948
Clerical and Office Staff Salaries	22,060	18,428	(3,632)	171,618	140,578	(31,040)	207,442
Other Classified Salaries	18,786	15,937	(2,849)	92,827	111,561	18,734	159,373
Total Classified Salaries	68,617	51,616	(17,001)	424,285	378,552	(45,733)	550,640
Benefits							
State Teachers' Retirement System, certificated	19,835	25,750	5,916	149,901	182,012	32,111	261,022
Public Employees' Retirement System, classified	23,865	14,349	(9,515)	146,144	105,237	(40,907)	153,078
OASDI/Medicare/Alternative, certificated	5,657	3,200	(2,457)	35,001	23,470	(11,531)	34,140
Medicare/Alternative, certificated	2,855	2,703	(151)	20,404	19,307	(1,097)	27,800
Health and Welfare Benefits, certificated	7,762	8,667	904	64,099	69,333	5,235	104,000
State Unemployment Insurance, certificated	98	4,048	3,950	707	15,180	14,473	20,241
Workers' Compensation Insurance, certificated	-	2,610	2,610	7,820	18,641	10,821	26,841
Total Benefits	60,072	61,328	1,255	424,076	433,181	9,105	627,122

Blue Oak Charter School

Statement of Activities

For the period ended February 28, 2025

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	15,877	9,100	(6,777)	9,100
Books and Reference Materials	-	-	-	3,429	3,300	(129)	3,300
School Supplies	1,960	2,717	757	22,518	21,733	(784)	32,600
Software	89	1,000	911	4,732	8,000	3,268	12,000
Office Expense	1,447	1,325	(122)	9,721	10,600	879	15,900
Business Meals	72	233	161	729	1,867	1,138	2,800
School Fundraising Expense	-	317	317	250	2,533	2,283	3,800
Noncapitalized Equipment	-	-	-	3,949	10,000	6,051	10,000
Food Services	10,461	6,454	(4,007)	60,337	45,177	(15,160)	70,992
Total Books & Supplies	14,029	12,045	(1,983)	121,542	112,310	(9,232)	160,492
Subagreement Services							
Nursing	3,265	2,167	(1,098)	22,855	17,333	(5,521)	26,000
Special Education	22,576	10,238	(12,338)	99,724	71,666	(28,058)	112,618
Security	-	255	255	1,260	1,782	522	2,800
Total Subagreement Services	25,841	12,659	(13,182)	123,839	90,781	(33,057)	141,418
Operations & Housekeeping							
Auto and Travel	68	981	913	2,183	6,864	4,681	10,786
Dues & Memberships	-	753	753	13,299	6,021	(7,279)	9,031
Insurance	3,845	5,363	1,517	40,133	42,901	2,767	64,351
Utilities	6,132	6,842	710	66,178	54,733	(11,444)	82,100
Janitorial Services	-	750	750	6,392	6,000	(392)	9,000
Communications	256	867	611	8,926	6,933	(1,992)	10,400
Postage and Shipping	20	100	80	1,303	600	(703)	1,000
Total Operations & Housekeeping	10,321	15,654	5,333	138,414	124,052	(14,362)	186,668
Facilities, Repairs & Other Leases							
Rent	55,670	55,670	-	443,690	445,360	1,670	668,040
Equipment Leases	1,592	1,199	(393)	8,359	9,592	1,233	14,388
Repairs and Maintenance	609	483	(126)	2,688	3,867	1,179	5,800
Total Facilities, Repairs & Other Leases	57,871	57,352	(519)	454,737	458,819	4,082	688,228
Professional/Consulting Services							
IT	3,905	1,608	(2,297)	10,595	12,867	2,272	19,300
Audit & Taxes	-	-	-	7,368	18,500	11,132	18,500
Legal	-	1,775	1,775	2,800	14,200	11,400	21,300
Professional Development	(301)	2,620	2,921	6,829	15,720	8,891	26,200
General Consulting	-	2,310	2,310	10,800	13,860	3,060	23,100
Special Activities/Field Trips	3,024	11,967	8,942	5,014	35,900	30,886	35,900
Bank Charges	50	50	-	440	300	(140)	500
Printing	-	-	-	43	-	(43)	-
Other Taxes and Fees	37	660	623	4,509	3,960	(549)	6,600
Payroll Service Fee	672	783	111	5,722	6,267	545	9,400
Management Fee	6,837	6,270	(567)	53,598	50,161	(3,437)	75,242
District Oversight Fee	1,923	2,260	337	14,434	14,665	231	25,598
SPED Encroachment	-	-	-	1,236	-	(1,236)	-
Public Relations/Recruitment	6	1,370	1,364	3,608	8,220	4,612	13,700
Total Professional/Consulting Services	16,153	31,674	15,520	126,997	194,620	67,623	275,340
Interest							
Interest Expense	-	-	-	61	-	(61)	-
Total Interest	-	-	-	61	-	(61)	-
Total Expenses	389,308	377,147	(12,161)	2,842,655	2,745,255	(97,401)	3,996,514
Change in Net Assets	(151,422)	(119,813)	(31,609)	(929,523)	(584,779)	(344,744)	(4,169)
Net Assets, Beginning of Period	(325,312)			452,789			
Net Assets, End of Period	\$ (476,734)			\$ (476,734)			

Blue Oak Charter School
Statement of Financial Position
February 28, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 420,626	\$ 771,546	\$ (350,920)	-45%
Accounts Receivable	28,543	28,543	-	0%
Public Funding Receivables	27,863	720,453	(692,589)	-96%
Prepaid Expenses	57,981	68,963	(10,981)	-16%
Total Current Assets	535,014	1,589,504	(1,054,490)	-66%
Long-Term Assets				
Deposits	28,000	28,000	-	0%
Leased Asset	2,957,311	2,957,311	-	0%
Total Long Term Assets	2,985,311	2,985,311	-	0%
Total Assets	\$ 3,520,325	\$ 4,574,815	\$ (1,054,490)	-23%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 58,634	\$ (58,634)	-100%
Accrued Liabilities	173,773	370,180	(196,407)	-53%
Deferred Revenue	777,381	647,308	130,073	20%
Other Current Liabilities	491,281	491,281	-	0%
Total Current Liabilities	1,442,435	1,567,403	(124,968)	-8%
Long-Term Liabilities				
Other Long-Term Liabilities	2,554,623	2,554,623	-	0%
Total Long-Term Liabilities	2,554,623	2,554,623	-	0%
Total Liabilities	3,997,058	4,122,026	(124,968)	-3%
Total Net Assets	(476,734)	452,789	(929,523)	-205%
Total Liabilities and Net Assets	\$ 3,520,325	\$ 4,574,815	\$ (1,054,490)	-23%

Blue Oak Charter School

Statement of Cash Flows

For the period ended February 28, 2025

###

	Month Ended 02/28/25	YTD Ended 02/28/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ (151,422)	\$ (929,523)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	31,916	692,589
Prepaid Expenses	13,158	10,981
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	-	(58,634)
Accrued Expenses	22,269	(196,407)
Deferred Revenue	17,166	130,073
Total Cash Flows from Operating Activities	(66,913)	(350,920)
Change in Cash & Cash Equivalents	(66,913)	(350,920)
Cash & Cash Equivalents, Beginning of Period	487,539	771,546
Cash and Cash Equivalents, End of Period	\$ 420,626	\$ 420,626

Blue Oak Charter School

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
12520	Advanced Document Concepts for	Copier Lease - 10/01/24 - 10/31/24,12/01/24 - 12/31/24	2/7/2025	\$ 566.38
12521	Buck Ernest	Reimb - Repairs & Maintenance - 11/21/24 - 01/26/25	2/7/2025	243.96
12522	California Water Service	Utility Svcs - 12/13/24 - 01/14/25	2/7/2025	343.73
12523	Caren Lehe	Reimb - Meals - 01/28/25	2/7/2025	15.48
12524	Charter Impact, LLC	Business Mgmt. Svcs - 02/25, Payroll Svcs - 02/25	2/7/2025	7,509.00
12525	Emily Swanson	Reimb - Office Supplies - 11/09/24 - 12/09/24	2/7/2025	286.27
12526	Jolynn Aanenson	SpEd Svcs - 11/24 - 12/24	2/7/2025	6,540.00
12527	PG&E	Utility Svcs - 12/09/24 - 01/08/25	2/7/2025	5,427.67
12528	Sysco Food Services of Sacramento	Food Svcs	2/7/2025	1,714.53
12529	Tahoe Pure Water Co	Office Water	2/7/2025	37.75
12530	The Danielsen Company	Food Svcs	2/7/2025	1,127.28
12531	Maggie Buckley	Reimb - Office Supplies - 02/05/25	2/14/2025	46.82
12532	Michelle Greene	Reimb Office Supplies 1/20/25-2/02/25,Harvest Festival Supplies 10/16/24	2/14/2025	244.28
12533	95 Percent Group LLC	SpEd Svcs	2/21/2025	204.80
12534	Advanced Document Concepts for Business	Sales Tax Copier Lease - 01/01/25 - 01/31/25	2/21/2025	284.94
12535	Advantage Therapy Services Inc	SpEd Svcs - 01/21/25 - 01/31/25	2/21/2025	6,986.25
12536	Certified/Fortress Security & Fire Systems	Maintenance Svcs - 01/31/25	2/21/2025	210.00
12537	Cheryl Grant	Reimb - Student Meals - 12/07/24 - 02/02/25	2/21/2025	785.50
12538	Chico Country Day School	Nursing Costs - 02/25	2/21/2025	3,264.94
12539	City of Chico	Utility Svcs - 12/29/24 - 01/28/25	2/21/2025	360.31
12540	Cornell Distributing	Food Svcs - 01/25	2/21/2025	1,299.24
12541	J C Nelson Supply Co	Janitorial Supplies	2/21/2025	401.20
12542	Jolynn Aanenson	SpEd Svcs - 01/25	2/21/2025	3,225.00
12543	Kelley Chandler	Reimb - School Supplies - 01/27/25 - 01/31/25	2/21/2025	88.09
12544	Mercurius Art Makes Sense	School Supplies	2/21/2025	52.52
12545	Philadelphia Insurance Companies	Specialty & Training - 07/31/24 - 06/30/25	2/21/2025	3,297.89
12546	Sysco Food Services of Sacramento	Food Svcs	2/21/2025	2,063.36
12547	The Danielsen Company	Food Svcs	2/21/2025	1,498.17
12548	Voya Financial FBO CalSTRS Pension2	VOYA 403b Nov, Dec, Jan	2/15/2025	9,450.00
12550	Advantage Therapy Services Inc	SpEd Svcs - 02/25	2/27/2025	5,520.00
12551	Ashalnd Commons Hostel	Field Trip - 05/07/25 - 05/09/25	2/27/2025	2,118.50
12552	Blue Shield of California	Health Ins - 03/01/25 - 03/31/25	2/27/2025	309.60
12553	Creative Composition, Inc.	Office Supplies	2/27/2025	390.77
12554	Emily Swanson	Reimb School Supplies 2/19/25, Office Supplies 1/27/25	2/27/2025	384.16
12555	Family First	SpEd Svcs - 01/27/25	2/27/2025	100.00
12556	Humana Insurance Co	Health Ins - 03/25	2/27/2025	2,001.89
12557	Johnny's Lock & Safe	Repair Svcs	2/27/2025	155.00
12558	Kari Madera	Reimb - Meals - 02/03/25, Mileage - 01/16/25	2/27/2025	124.34
12559	Leen Liberty Park	Rent - 03/25	2/27/2025	55,670.00
12560	Medical Air Services Association	Insurance - 02/25	2/27/2025	140.00
12561	Michele Witt	Reimb - School Supplies - 12/05/24	2/27/2025	160.73
12562	Michelle Greene	Reimb - Middle School Dance - 02/07/25 - 02/09/25	2/27/2025	872.18
12563	NCS Pearson Inc	School Supplies	2/27/2025	178.50
12564	Sysco Food Services of Sacramento	Food Svcs	2/27/2025	627.46
12565	Tahoe Pure Water Co	Office Water	2/27/2025	33.25
12566	The Danielsen Company	Food Svcs	2/27/2025	2,130.68
ACH	T-Mobile	Communication Svcs - 12/10/24 - 01/09/25	2/3/2025	56.09
ACH	Macquarie Equipment Capital Inc.	Copier Lease	2/3/2025	261.97

Blue Oak Charter School

Check Register

For the period ended December 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	CalPERS	PERS 12/24	2/3/2025	4,078.10
ACH	CalPERS	PERS 12/24	2/3/2025	18,168.17
ACH	Inova	Federal Tax Payment PPE021025, State Tax Payment PPE021025	2/7/2025	9,762.35
ACH	Benefit Resource, Inc	Benefit Resource	2/11/2025	160.00
ACH	American Express	CC Pmt 02/11/25	2/11/2025	175.34
ACH	Golden Valley Bank	Bank Fee - Positive Pay Charge	2/28/2025	50.00

Total Disbursements Issued in February \$ 161,204.44

Blue Oak Charter School

Accounts Payable Aging

February 28, 2025

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				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Account number	Account number	Expanded Learning Opportunities Program	NCLB Title I	NCLB Title II Teacher Quality	Title IV Part A Student Support and Academic Enrichment	Child Nutrition Program	California Community Schools Partnership Program Grant (CCSP)	Learning Recovery Emergency Black Grant	Community Schools Engagement Initiative (CCEE)
Expenses	Expenses	Current Period Actual	Current Period Actual	Current Period Actual	Current Period Actual	Current Period Actual	Current Period Actual	Current Period Actual	Current Period Actual
Certificated Salaries	Certificated Salaries								
1100	Certificated Teachers' Salaries	8,376.18	60,644.20	0.00	0.00	0.00	0.00	53,139.63	0.00
1170	Certificated Teachers' Substitute Hours	138.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1175	Certificated Teachers' Extra Duties/Stipends	773.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200	Certificated Pupil Support Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1300	Certificated Supervisors' and Administrators' Salaries	5,418.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900	Other Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Certificated Salaries	Total Certificated Salaries	14,886.96	60,644.20	0.00	0.00	0.00	0.00	53,139.63	0.00
Classified Salaries	Classified Salaries								
2100	Classified Instructional Salaries	3,519.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200	Classified Support Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2300	Classified Supervisors' and Administrators' Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2400	Clerical Technical and Office Staff Salaries	8,130.46	0.00	0.00	0.00	0.00	35,612.20	0.00	0.00
2900	Other Classified Salaries	2,512.81	0.00	0.00	0.00	0.00	6,919.60	0.00	0.00
Total Classified Salaries	Total Classified Salaries	14,162.58	0.00	0.00	0.00	0.00	42,531.80	0.00	0.00
Benefits	Benefits								
3101	State Teachers' Retirement System certificated positions	2,280.44	11,583.04	0.00	0.00	0.00	0.00	10,149.68	0.00
3202	Public Employees' Retirement System certificated positions	4,357.78	0.00	0.00	0.00	0.00	10,909.99	0.00	0.00
3301	OASDI/Medicare/Alternative certificated positions	1,041.36	0.00	0.00	0.00	0.00	2,497.85	0.00	0.00
3302	OASDI/Medicare/Alternative classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3311	Medicare certificated positions	412.28	869.12	0.00	0.00	0.00	584.21	770.50	0.00
3312	Medicare/Alternative classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3401	Health and Welfare Benefits certificated positions	(609.26)	(757.44)	0.00	0.00	0.00	(2,289.56)	(69.28)	0.00
3402	Health and Welfare Benefits classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3501	State Unemployment Insurance certificated positions	14.89	29.93	0.00	0.00	0.00	20.12	26.56	0.00
3502	State Unemployment Insurance classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3601	Workers' Compensation Insurance certificated positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3602	Workers' Compensation Insurance classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3901	Other Benefits certificated positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3902	Other Benefits classified positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits	Total Benefits	7,497.49	11,724.65	0.00	0.00	0.00	11,722.61	10,877.46	0.00
Books & Supplies	Books & Supplies								
4100	Textbooks and Core Curricula Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200	Books and Other Reference Materials	0.00	0.00	0.00	0.00	0.00	93.00	0.00	0.00
4302	School Supplies	3,122.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4305	Software	802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4310	Office Expense	63.92	0.00	0.00	0.00	0.00	122.95	0.00	0.00
4311	Business Meals	46.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4312	School Fundraising Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400	Noncapitalized Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	Food Services	522.89	0.00	0.00	0.00	59,917.90	0.00	0.00	0.00
Total Books & Supplies	Total Books & Supplies	4,558.47	0.00	0.00	0.00	59,917.90	215.95	0.00	0.00
Total Expenses	Total Expenses	41,205.35	72,368.85	0.00	0.00	59,917.90	54,060.36	64,017.09	0.00
Change in Net Assets	Change in Net Assets	(41,205.35)	(59,780.85)	1,605.00	2,500.00	19,786.63	(54,060.36)	(64,017.09)	26,250.00
Net Assets, Beginning of Period	Net Assets, Beginning of Period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, End of Period	Net Assets, End of Period	\$(41,205.35)	\$(59,780.85)	\$1,605.00	\$2,500.00	\$19,786.63	\$(54,060.36)	\$(64,017.09)	\$26,250.00
Revenue	Revenue								
Revenue less Expense	Revenue less Expense	156,586.00					85,220.00	142,992.00	70,000.00
		115,380.65					31,159.64	78,974.91	

Business Checking – XXXXX0889

Search Transactions

Activity: Date range: Start date: Feb 01, 2025; End date: Feb 28, 2025; Type: Debits

Transactions

☐ Pending ☒ Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
Feb 28, 2025	<u>Check 12548</u>	9,450.00		
Feb 28, 2025	<u>Check 12537</u>	785.50		
Feb 27, 2025	ACH Payment BENEFIT RESOURCE BRI XFER	710.00		
Feb 26, 2025	<u>Check 12524</u>	7,509.00		
Feb 26, 2025	<u>Check 12545</u>	3,297.89		
Feb 26, 2025	<u>Check 12542</u>	3,225.00		
Feb 26, 2025	<u>Check 12540</u>	1,299.24		
Feb 26, 2025	<u>Check 12534</u>	284.94		
Feb 26, 2025	ACH Payment SUN LIFE CANADA PAYMENTREQ	407.22		
Feb 25, 2025	<u>Check 12535</u>	6,986.25		
Feb 25, 2025	<u>Check 12546</u>	2,063.36		
Feb 25, 2025	<u>Check 12547</u>	1,498.17		
Feb 25, 2025	<u>Check 12541</u>	401.20		
Feb 25, 2025	<u>Check 12539</u>	360.31		
Feb 25, 2025	<u>Check 12532</u>	244.28		
Feb 25, 2025	<u>Check 12544</u>	52.52		
Feb 25, 2025	ACH Payment ASSET FINANCE ACH0225	162.38		
Feb 24, 2025	<u>Check 12536</u>	210.00		
Feb 24, 2025	ACH Payment BLUE OAK CHARTER EE DIR NFP	96,245.95		

Feb 24, 2025	ACH Payment INOVA PAYROLL OF TAX COL	23,639.73
Feb 21, 2025	<u>Check 12522</u>	343.73
Feb 20, 2025	<u>Check 12486</u>	3,264.94
Feb 19, 2025	<u>Check 50022</u>	50.00
Feb 18, 2025	<u>Check 12516</u>	43.08
Feb 18, 2025	ACH Payment ASSET FINANCE ACH0218	324.75
Feb 18, 2025	<i>Copier Lease Agreement</i> ACH Payment BENEFIT RESOURCE BRI XFER	112.00
Feb 14, 2025	<u>Check 12526</u>	6,540.00
Feb 13, 2025	<u>Check 12527</u>	5,427.67
Feb 13, 2025	<u>Check 12513</u>	3,132.00
Feb 13, 2025	<u>Check 12521</u>	243.96
Feb 12, 2025	<u>Check 12520</u>	566.38
Feb 11, 2025	<u>Check 12528</u>	1,714.53
Feb 11, 2025	<u>Check 12530</u>	1,127.28
Feb 11, 2025	<u>Check 12509</u>	696.60
Feb 11, 2025	<u>Check 12518</u>	282.59
Feb 11, 2025	<u>Check 12473</u>	206.00
Feb 11, 2025	<u>Check 12465</u>	40.00
Feb 11, 2025	<u>Check 12529</u>	37.75
Feb 11, 2025	<u>Check 12523</u>	15.48
Feb 11, 2025	ACH Payment AMEX EPAYMENT ACH PMT	175.34
Feb 11, 2025	ACH Payment BENEFIT RESOURCE BRI XFER	160.00
Feb 10, 2025	<i>FSA</i> <u>Check 12502</u>	140.00
Feb 10, 2025	ACH Payment Square Inc ACCTVERIFY	0.01
Feb 07, 2025	<u>Check 12508</u>	4,549.40
Feb 07, 2025	ACH Payment BLUE OAK CHARTER EE DIR DEP	35,411.43

Feb 07, 2025	ACH Payment INOVA PAYROLL OF TAX COL	9,762.35
Feb 05, 2025	<u>Check 12511</u>	6,544.22
Feb 05, 2025	<u>Check 50021</u>	1,319.27
Feb 05, 2025	<u>Check 12515</u>	869.00
Feb 05, 2025	<u>Check 7382</u>	513.00
Feb 05, 2025	<u>Check 12510</u>	309.60
Feb 05, 2025	<u>Check 12514</u>	32.00
Feb 04, 2025	<u>Check 12499</u>	1,992.39
Feb 04, 2025	<u>Check 12519</u>	1,589.33
Feb 04, 2025	<u>Check 12503</u>	450.00
Feb 04, 2025	<u>Check 12512</u>	60.38
Feb 03, 2025	<u>Check 12517</u>	55,670.00
Feb 03, 2025	ACH Payment CALPERS 3100	18,168.17
Feb 03, 2025	ACH Payment CALPERS 3100	4,078.10
Feb 03, 2025	ACH Payment ASSET FINANCE ACH0203	261.97
Feb 03, 2025	ACH Payment T-MOBILE PCS SVC 800-937-8997	56.09

Copier Lease Agreement

School Cell Phone

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 02/16/25 Next Closing Date 03/19/25

Account Ending 8-42008

p. 1/9

Customer Care: 1-800-521-6121

TTY: Use Relay 711

Website: americanexpress.com

New Balance **\$2,391.32**

Minimum Payment Due **\$35.00**

Payment Due Date **03/13/25**

Membership Rewards[®] Points

Available and Pending as of 01/31/25

166,633For 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 03/13/25, you may have to pay a late fee of up to \$39.00 and your APRs may be increased to the Penalty APR of 29.99%.

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

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	10 years	\$4,676
\$88	3 years	\$3,176 (Savings = \$1,500)

Account Summary

Previous Balance \$175.34
 Payments/Credits -\$175.34
 New Charges +\$2,391.32
 Fees +\$0.00
 Interest Charged +\$0.00

New Balance **\$2,391.32**
Minimum Payment Due **\$35.00**

Credit Limit \$25,000.00
 Available Credit \$22,608.68

Days in Billing Period: 28

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.

↓ 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
03/13/25

New Balance
\$2,391.32

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 000239132000003500 15 H

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

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

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

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

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

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

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

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

Billing Dispute Procedures

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

If you think there is an error on your statement, write to us at:

American Express, PO Box 981535, El Paso TX 79998-1535

In your letter, give us the following information:

- **Account information:** Your name and account number.

- **Dollar amount:** The dollar amount of the suspected error.

- **Description of Problem:** Describe what you believe is wrong and why you believe it is a mistake.

You must contact us:

- Within 60 days after the error appeared on your statement.

- At least 2 business days before an automated payment is scheduled, if you want to stop payment on the amount you think is wrong.

You must notify us of any potential errors in writing. You may call us, but if you do we may not follow these procedures and you may have to pay the amount in question.

What Will Happen After We Receive Your Letter

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

1. Within 30 days of receiving your letter, we will tell you that we received your letter. We will also tell you if we have already corrected the error.

2. We will investigate your inquiry and will either correct the error or explain to you why we believe the bill is correct.

While we investigate whether or not there has been an error:

- We will not try to collect the amount in question.

- The charge in question may remain on your statement, and we may continue to charge you interest on that amount.

- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.

- We can apply any unpaid amount against your credit limit.

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

- If we made a mistake: You will not have to pay the amount in question or any interest or other fees related to that amount.

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

Change of Address, phone number, email

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

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

Pay Your Bill with AutoPay

Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

Visit americanexpress.com/outopay 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.

**Blue BusinessSM Plus Credit Card**BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 02/16/25

p. 3/9

Account Ending 8-42008

**Customer Care & Billing Inquiries**
International Collect
Cash Advance at ATMs Inquiries
Large Print & Braille Statements1-800-521-6121
1-623-492-7719
1-800-CASH-NOW
1-800-521-6121**Hearing Impaired**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	-\$175.34
Credits	\$0.00
Total Payments and Credits	-\$175.34

Detail

*Indicates posting date

	Amount
Payments	
02/10/25* ONLINE PAYMENT - THANK YOU	-\$175.34

New Charges**Summary**

	Total
Total New Charges	\$2,391.32

Detail**SUSAN DOMENIGHINI**
Card Ending 8-42008

				Amount
01/22/25	BLS*SACWALWOLF SCHOOL	FAIR OAKS CA	58604	\$275.00
01/22/25	BLS*CONVENFEE BUSINESS SERVICE	WAKEFIELD MA	5804	\$8.41
01/22/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL WA	5102-	\$90.70
01/22/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL WA	4302-	\$184.20
01/22/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL WA	2600-	\$45.17
01/27/25	STAMPS.COM 0552896397 95926	855-889-7867 CA	5101-	\$19.99
01/28/25	Southwest Airlines	DALLAS TX	6331	\$262.96
	From: SACRAMENTO METROPO To: LOS ANGELES, CALIF	Carrier: WN Class: G		
	SACRAMENTO METROPO	WN F		
	Ticket Number: 5262304454511	Date of Departure: 02/26		
	Passenger Name: STEWART/AIYANA ROSE			
	Document Type: PASSENGER TICKET			
01/28/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL WA	4302-	\$41.12

Continued on reverse

Detail Continued

				Amount
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$32.98
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302	\$18.34
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$41.64
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$8.52
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$12.24
01/31/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA 5610-	\$51.92
01/31/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$17.75
02/03/25	JACKRABBIT BILLING EDUCATIONAL SERVICE	HUNTERSVILLE	NC 2600-	\$89.00
02/03/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$45.90
02/05/25	WHITEPAGES 800-952-9005	800-952-9005	WA	\$5.99
02/06/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 2600-	\$69.59
02/06/25	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ	CHICO	CA 5901	\$124.27
02/06/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$348.58
02/07/25	COPECART.C* DIGITAL SE +12396310309	NAPLES	FL 5102	\$97.00
02/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5101-	\$123.24
02/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5502-	\$126.37
02/08/25	ZOOM.COM 888-799-9666 +18887999666	SAN JOSE	CA 5900-	\$10.00
02/12/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5502-	\$26.99
02/12/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5501-	\$64.08
02/14/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$127.76
02/15/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5501-	\$21.61

Fees

	Amount
Total Fees for this Period	\$0.00



Blue BusinessSM Plus Credit Card
BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 02/16/25

p. 5/9

Account Ending 8-42008

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.

2025 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2025	\$0.00
Total Interest in 2025	\$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			

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report Certification**

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: Butte

Charter #: 0415

Fiscal Year: 2024/25

CERTIFICATION OF FINANCIAL CONDITION

 x **POSITIVE CERTIFICATION**

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

 QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

 NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

 x 2024/25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____

Date: _____

Charter School Official

(Original signature required)

Print

Name: Susan Domenighini

Title: Executive Director

To the County Superintendent of Schools:

 x 2024/25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____

Date: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Print

Title: _____

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Annie Gilbert
Name

Charter Impact
Title

888-474-0322
Phone

agilbert@charterimpact.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools,
pursuant to *Education Code* Section 47604.33.

Date

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail

Charter School Name: Blue Oak Charter School
 (continued)
 CDS #: 04 51424 5119523
 Charter Approving Entity: Chico Unified School District
 County: Butte
 Charter #: 0415
 Fiscal Year: 2024/25

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)

A. REVENUES	Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1. LCFF Revenue Sources	State Aid - Current Year	8011	1,776,398.04		1,776,398.04	690,572.00		690,572.00	1,725,286.16		1,725,286.16
	Education Protection Account State Aid - Current Year	8012	40,548.00		40,548.00	200,190.00		200,190.00	40,042.00		40,042.00
	State Aid - Prior Years	8019	1,772.00		1,772.00	1,772.00		1,772.00	1,772.00		1,772.00
	Transfer to Charter Schools in Lieu of Property Taxes	8096	665,864.75		665,864.75	360,419.00		360,419.00	694,800.00		694,800.00
	Other LCFF Transfers	8091, 8097									
	Total LCFF Sources		2,484,482.79		2,484,482.79	1,252,953.00		1,252,953.00	2,451,900.16		2,451,900.16
2. Federal Revenues	Every Student Succeeds Act (Title IV)	8290		64,759.00	64,759.00		16,222.00	16,222.00		64,759.00	64,759.00
	Special Education - Federal	8181, 8182		26,356.20	26,356.20		33,005.07	33,005.07		25,671.10	25,671.10
	Child Nutrition - Federal	8220		106,256.50	106,256.50					86,205.07	86,205.07
	Donated Food Commodities	8221									
	Other Federal Revenues	8110, 8290, 8298	46,466.49		46,466.49	94.00		94.00	46,466.49		46,466.49
	Total, Federal Revenues		46,466.49	197,371.70	243,838.19	94.00	49,227.07	49,321.07	46,466.49	176,635.17	223,101.66
3. Other State Revenues	Special Education - State	StateReUSE		175,392.40	175,392.40		103,348.00	103,348.00		170,833.27	170,833.27
	All Other State Revenues	StateReVAO	92,382.83	917,967.09	1,010,349.92	13,985.30	202,017.12	216,002.42	69,579.75	997,359.52	1,066,939.27
	Total, Other State Revenues		92,382.83	1,093,359.49	1,185,742.32	13,985.30	305,365.12	319,350.42	69,579.75	1,168,192.79	1,237,772.54
	Total, Federal Revenues		46,466.49		46,466.49						
4. Other Local Revenues	All Other Local Revenues	LocalReVAO	119,912.16		119,912.16	53,622.00		53,622.00	100,032.16		100,032.16
	Total, Local Revenues		119,912.16		119,912.16	53,622.00		53,622.00	100,032.16		100,032.16
5. TOTAL REVENUES			2,743,344.27	1,280,731.19	4,024,075.46	1,320,654.30	354,592.19	1,675,246.49	2,697,978.56	1,344,827.96	4,032,806.53
B. EXPENDITURES											
1. Certificated Salaries	Certificated Teachers' Salaries	1100	661,759.50	464,678.68	1,126,438.18	635,208.84	124,416.38	759,625.22	486,354.82	652,794.23	1,139,149.05
	Certificated Pupil Support Salaries	1200	60,744.22		60,744.22	39,170.97		39,170.97	60,509.61		60,509.61
	Certificated Supervisors' and Administrators' Salaries	1300	173,813.16	15,773.04	189,586.20	93,505.35		93,505.35	189,386.20		189,386.20
	Other Certificated Salaries	1900									
	Total, Certificated Salaries		896,116.88	480,451.72	1,376,568.60	767,885.16	124,416.38	892,301.54	736,250.63	652,794.23	1,399,044.86
	Total, Federal Revenues										
2. Non-certificated Salaries	Non-certificated Instructional Aides' Salaries	2100	75,566.97	40,510.69	115,977.65	66,286.39	24,137.24	92,423.63	112,606.89	37,817.24	150,424.13
	Non-certificated Support Salaries	2200	67,948.00		67,948.00	39,636.17		39,636.17	67,948.00		67,948.00
	Non-certificated Supervisors' and Administrators' Sal	2300	158,191.78	49,250.33	207,442.11	149,557.57		149,557.57	234,850.22		234,850.22
	Clerical and Office Salaries	2400	85,276.07	74,094.60	159,370.67	74,040.24		74,040.24	98,385.77		98,385.77
	Other Non-certificated Salaries	2900									
	Total, Non-certificated Salaries		386,724.82	163,855.61	550,580.43	331,530.37	24,137.24	355,667.61	513,790.88	98,604.14	612,395.02
3. Employee Benefits	STRS	3101, 3102	160,498.08	88,925.08	249,424.16	112,367.49	17,668.55	130,036.04	102,107.03	105,485.58	207,592.79
	PERS	3201, 3202	136,287.13	49,350.38	185,637.51	116,422.75	5,866.54	122,279.29	154,124.56	28,400.68	182,525.44
	OASDI / Medicare / Alternative	3301, 3302	51,178.03	20,929.72	72,107.75	43,297.16	3,995.36	46,993.12	52,890.38	16,920.86	69,811.24
	Health and Welfare Benefits	3401, 3402	64,719.44	33,388.92	98,108.36	57,945.11	(1,506.60)	56,338.51	60,795.82	41,540.69	102,336.51
	Unemployment Insurance	3501, 3502	7,756.97	4,443.07	12,200.04	534.86	73.62	608.58	3,648.95	3,465.51	7,114.46
	Workers' Compensation Insurance	3601, 3602	14,685.24	8,234.17	22,919.41	7,820.00		7,820.00	9,073.74	7,541.34	16,615.28
4. Books and Supplies	Approved Textbooks and Core Curricula Materials	4100	56.26	18,096.00	18,152.26	15,877.26		15,877.26	15,877.26		15,877.26
	Books and Other Reference Materials	4200	4,088.37		4,088.37	3,429.37		3,429.37	3,429.37		3,429.37
	Materials and Supplies	4300	13,701.65	51,974.60	65,676.25	33,783.94	597.26	34,381.20	34,557.67	20,761.86	55,339.53
	Noncapitalized Equipment	4400	5,695.91		5,695.91	3,948.93		3,948.93	3,948.93		3,948.93
	Food	4700	6,539.30	70,892.00	77,631.30	176.82	49,699.87	49,876.69	(0.00)	82,145.58	82,145.58
	Total, Books and Supplies		30,182.49	141,062.60	171,245.09	57,216.02	50,297.13	107,513.15	57,813.13	102,927.44	160,740.57
5. Services and Other Operating Expenditures	Subagreements for Services	5100	29,291.09	112,618.00	141,909.09	20,849.64	77,148.02	97,997.66	54,111.43	122,628.50	176,739.93
	Travel and Conferences	5200	9,375.04		9,375.04	2,114.55		2,114.55	7,017.28		7,017.28

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Blue Oak Charter School
 (continued)
 ODS #: 04 61424 611923
 Charter Approving Entity: Chico Unified School District
 County: Buena
 Charter #: 0415
 Fiscal Year: 2024/25

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Dues and Memberships	5300	10,444.17	-	10,444.17	13,299.16	-	13,299.16	13,299.16	-	13,299.16
Insurance	5400	64,351.00	-	64,351.00	36,288.37	-	36,288.37	64,351.00	-	64,351.00
Operations and Housekeeping Services	5500	91,100.00	-	91,100.00	66,438.26	-	66,438.26	91,992.40	-	91,992.40
Rentals, Leases, Repairs, and Noncap. Improvements	5600	378,667.51	305,911.08	684,578.59	243,910.40	152,955.54	396,865.94	377,549.66	305,911.08	683,460.94
Travelers of Direct Costs	5700-5799	155,519.17	(155,519.17)	-	137,795.37	(137,795.37)	-	169,630.66	(169,630.66)	-
Professional/Consulting Services and Operating Expend.	5800	227,619.95	37,060.00	264,679.95	109,607.33	1,236.00	110,843.33	195,299.70	28,038.00	223,337.70
Communications	5900	11,400.00	-	11,400.00	9,942.76	10.00	9,952.76	14,444.43	-	14,444.43
Total, Services and Other, Operating Expenditures		877,767.83	300,069.91	1,277,837.84	640,245.84	93,554.19	733,800.03	987,695.92	286,946.92	1,274,642.84

Second Interim Report - Detail

(continued)

CLUS #: 04 61424 61193223

CHICO UNITED SCHOOL DISTRICT

Donor's Date

School Year: 2024/25

[illegible]

1. **התאמה:** התאמה בין המידע המסופק על ידי המערכת לבין המידע המסופק על ידי המערכת.

☒ **Accrual basis (Applicable Capital Assets / interest on Long-Term Debt):** Long-Term Liabilities subject are 0500, 1700, 2700-2702, and 3000-3002.

Modified Accrual Basis (Applicable Capital Unit) / Debt service objects are 0100-0170, 0200-0000, 1430, and 1439.

Description	Object Code	Unrestricted	1st Interim Budget Restricted	Total	Unrestricted	Acquis thru 1/31 Restricted	Total	Unrestricted	2nd Interim Budget Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment Replacement	6400	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6500	-	-	-	-	-	-	-	-	-
Total Capital Outlay	6900	-	-	-	-	-	-	-	-	-
7. Other Outlay										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Appointments to Other LEAs - Spec. Ed.	7221-7225SE	-	-	-	-	-	-	-	-	-
Transfers of Appointments to Other LEAs - All Other	7221-7225AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	60.98	60.98	60.98	60.98	60.98	60.98	60.98	60.98	60.98
Principal (for modified accrual basis only)	7439	60.98	-	60.98	60.98	-	60.98	60.98	-	60.98
Total Other Outlay										
8. TOTAL EXPENDITURES										
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		2,728,036.98	1,290,731.19	4,018,768.17	2,138,226.44	318,120.41	2,456,346.85	2,878,352.02	1,344,827.97	4,223,179.99
		17,307.29	0.00	17,307.29	(811,572.14)	36,471.78	(778,100.36)	9,726.54	(0.00)	9,726.54
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8939	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8990-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES										
		17,307.29	0.00	17,307.29	(811,572.14)	36,471.78	(778,100.36)	9,726.54	(0.00)	9,726.54
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		17,307.29	0.00	17,307.29	(811,572.14)	36,471.78	(778,100.36)	9,726.54	(0.00)	9,726.54
F. FUND BALANCE RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	464,111.81	-	464,111.81	464,111.81	-	464,111.81	464,111.81	-	464,111.81
b. Adjustments to Beginning Balance	9793, 9795	21,944.19	-	21,944.19	(11,322.81)	-	(11,322.81)	(11,322.81)	-	(11,322.81)
c. Adjusted Beginning Balance		486,056.00	-	486,056.00	452,789.00	-	452,789.00	452,789.00	-	452,789.00
2. Ending Fund Balance, June 30 (E + F-1,c.)		503,363.29	0.00	503,363.29	(38,783.14)	36,471.78	(325,311.36)	462,515.54	(0.00)	462,515.54
Components of Ending Fund Balance :										
a. Nonspendable										
Resolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned	9780	-	-	-	-	-	-	-	-	-
e. Other Assignments										
Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	200,838.41	-	200,838.41	201,154.00	-	201,154.00	201,154.00	-	201,154.00
Unassigned/Unappropriated Amount	9790	302,524.88	0.00	302,524.88	(562,937.14)	-	(562,937.14)	261,361.54	(0.00)	261,361.54

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 04 61424 6119523
Charter Approving Entity: Chico Unified School District
County: _____
Charter #: 0415
Fiscal Year: 2024/25

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,776,398.04	690,572.00	1,725,286.16	(51,111.88)	-2.88%
Education Protection Account State Aid - Current Year	8012	40,548.00	200,190.00	40,042.00	(506.00)	-1.25%
State Aid - Prior Years	8019	1,772.00	1,772.00	1,772.00	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	665,864.75	360,419.00	684,800.00	18,935.25	2.84%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,484,582.79	1,252,953.00	2,451,900.16	(32,682.63)	-1.32%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	64,759.00	16,222.00	64,759.00	-	0.00%
Special Education - Federal	8181, 8182	26,356.20	-	25,671.10	(685.10)	-2.60%
Child Nutrition - Federal	8220	106,256.50	33,005.07	86,205.07	(20,051.43)	-18.87%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	46,466.49	94.00	46,466.49	-	0.00%
Total, Federal Revenues		243,838.19	49,321.07	223,101.66	(20,736.53)	-8.50%
3. Other State Revenues						
Special Education - State	StateRevSE	175,392.40	103,348.00	170,833.27	(4,559.13)	-2.60%
All Other State Revenues	StateRevAO	1,010,349.92	216,002.42	1,086,939.27	76,589.35	7.58%
Total, Other State Revenues		1,185,742.32	319,350.42	1,257,772.54	72,030.22	6.07%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	119,912.16	53,622.00	100,032.16	(19,880.00)	-16.58%
Total, Local Revenues		119,912.16	53,622.00	100,032.16	(19,880.00)	-16.58%
5. TOTAL REVENUES						
		4,034,075.46	1,675,246.49	4,032,806.53	(1,268.93)	-0.03%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,126,438.18	759,625.22	1,139,149.05	12,710.87	1.13%
Certificated Pupil Support Salaries	1200	60,744.22	39,170.97	60,509.61	(234.61)	-0.39%
Certificated Supervisors' and Administrators' Salaries	1300	189,386.20	93,505.35	189,386.20	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,376,568.60	892,301.54	1,389,044.86	12,476.26	0.91%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	115,877.65	92,433.63	150,424.13	34,546.48	29.81%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	67,948.00	39,636.17	67,948.00	-	0.00%
Clerical and Office Salaries	2400	207,442.11	149,557.57	234,850.22	27,408.11	13.21%
Other Non-certificated Salaries	2900	159,372.67	74,040.24	159,372.67	-	0.00%
Total, Non-certificated Salaries		550,640.43	355,667.61	612,595.02	61,954.59	11.25%
3. Employee Benefits						
STRS	3101-3102	249,424.16	130,066.04	207,592.79	(41,831.37)	-16.77%
PERS	3201-3202	185,637.51	122,279.29	182,525.44	(3,112.07)	-1.68%
OASDI / Medicare / Alternative	3301-3302	72,107.75	46,893.12	69,811.24	(2,296.51)	-3.18%
Health and Welfare Benefits	3401-3402	98,108.36	56,336.51	102,336.51	4,228.15	4.31%
Unemployment Insurance	3501-3502	12,200.04	608.58	7,114.46	(5,085.58)	-41.68%
Workers' Compensation Insurance	3601-3602	22,937.41	7,820.00	16,615.28	(6,322.13)	-27.56%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		640,415.23	364,003.54	585,995.72	(54,419.51)	-8.50%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 04 61424 6119523
Charter Approving Entity: Chico Unified School District
County: _____
Charter #: 0415
Fiscal Year: 2024/25

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	18,152.26	15,877.26	15,877.26	(2,275.00)	-12.53%
Books and Other Reference Materials	4200	4,089.37	3,429.37	3,429.37	(660.00)	-16.14%
Materials and Supplies	4300	65,676.25	34,381.20	55,339.53	(10,336.72)	-15.74%
Noncapitalized Equipment	4400	5,695.91	3,948.83	3,948.83	(1,747.08)	-30.67%
Food	4700	77,631.30	49,876.49	82,145.58	4,514.28	5.82%
Total, Books and Supplies		171,245.09	107,513.15	160,740.57	(10,504.52)	-6.13%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	141,909.09	97,997.66	176,739.93	34,830.84	24.54%
Travel and Conferences	5200	9,375.04	2,114.55	7,017.28	(2,357.76)	-25.15%
Dues and Memberships	5300	10,444.17	13,299.16	13,299.16	2,854.99	27.34%
Insurance	5400	64,351.00	36,288.37	64,351.00	-	0.00%
Operations and Housekeeping Services	5500	91,100.00	66,438.26	91,992.40	892.40	0.98%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	684,578.59	396,865.94	683,460.94	(1,117.65)	-0.16%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	264,679.95	110,843.33	223,337.70	(41,342.25)	-15.62%
Communications	5900	11,400.00	9,952.76	14,444.43	3,044.43	26.71%
Total, Services and Other Operating Expenditures		1,277,837.84	733,800.03	1,274,642.84	(3,195.00)	-0.25%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	60.98	60.98	60.98	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		60.98	60.98	60.98	-	0.00%
8. TOTAL EXPENDITURES		4,016,768.17	2,453,346.85	4,023,079.99	6,311.82	0.16%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		17,307.29	(778,100.36)	9,726.54	(7,580.75)	-43.80%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 04 61424 6119523
Charter Approving Entity: Chico Unified School District
County: _____
Charter #: 0415
Fiscal Year: 2024/25

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		17,307.29	(778,100.36)	9,726.54	(7,580.75)	-43.80%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	464,111.81	464,111.81	464,111.81	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	21,944.19	(11,322.81)	(11,322.81)	(33,267.00)	-151.60%
c. Adjusted Beginning Balance		486,056.00	452,789.00	452,789.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		503,363.29	(325,311.36)	462,515.54		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	36,471.78	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	200,838.41	201,154.00	201,154.00	315.59	0.16%
Unassigned/Unappropriated Amount	9790	302,524.88	(562,937.14)	261,361.54	(41,163.34)	-13.61%

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

Charter School Name: Blue Oak Charter School
 (continued)
 CDS #: 04 61424 6119523
 Charter Approving Entity: Chico Unified School District
 County: _____
 Charter #: 0415
 Fiscal Year: 2024/25

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)

A. REVENUES	Description	Object Code	FY 24-25			Totals for	Totals for	
			Unrestricted	Restricted	Total	25-26	26-27	
1. LCFF Revenue Sources	State Aid - Current Year	8011	1,725,286.16	0.00	1,725,286.16	1,812,182.58	1,900,440.08	
	Education Protection Account State Aid - Current Year	8012	40,042.00	0.00	40,042.00	40,040.00	40,040.00	
	State Aid - Prior Years	8019	1,772.00	0.00	1,772.00	0.00	0.00	
	Transfers of Charter Schools In Lieu of Property Taxes	8096	684,800.00	0.00	684,800.00	657,522.55	657,522.55	
	Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00	
	Total, LCFF Sources		2,451,900.16	0.00	2,451,900.16	2,509,745.14	2,598,002.63	
	2. Federal Revenues	Every Student Succeeds Act (Title I - V)	8290	0.00	64,759.00	64,759.00	54,756.00	54,756.00
		Special Education - Federal	8181, 8182	0.00	25,671.10	25,671.10	26,026.00	26,026.00
Child Nutrition - Federal		8220	0.00	86,205.07	86,205.07	86,200.76	86,200.76	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	
Other Federal Revenues		8110, 8260-8299	46,466.49	0.00	46,466.49	236,464.00	46,464.17	
Total, Federal Revenues			46,466.49	176,635.17	223,101.66	403,446.76	213,446.93	
3. Other State Revenues	Other State Revenues							
	Special Education - State	StateRevSE	0.00	170,833.27	170,833.27	173,195.02	173,195.02	
	All Other State Revenues	StateRevAO	89,579.75	997,359.52	1,086,939.27	751,617.00	395,671.00	
	Total, Other State Revenues		89,579.75	1,168,192.79	1,257,772.54	924,812.02	568,866.02	

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

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: _____

Charter #: 0415

Fiscal Year: 2024/25

4. Other Local Revenues
All Other Local Revenues
Total, Local Revenues

5. TOTAL REVENUES

B. EXPENDITURES

1. Certificated Salaries

Certificated Teachers' Salaries
Certificated Pupil Support Salaries
Certificated Supervisors' and Administrators' Salaries
Other Certificated Salaries
Total, Certificated Salaries

2. Non-certificated Salaries

Non-certificated Instructional Aides' Salaries
Non-certificated Support Salaries
Non-certificated Supervisors' and Administrators' Sal.
Clerical and Office Salaries
Other Non-certificated Salaries
Total, Non-certificated Salaries

LocalRevAO									
	100,032.16	0.00	100,032.16	94,277.45	94,277.45				
	100,032.16	0.00	100,032.16	94,277.45	94,277.45				
	2,687,978.56	1,344,827.96	4,032,806.53	3,932,281.38	3,474,593.04				
1100	486,354.82	652,794.23	1,139,149.05	1,132,935.00	1,155,546.00				
1200	60,509.61	0.00	60,509.61	53,346.60	54,413.53				
1300	189,386.20	0.00	189,386.20	189,386.00	193,173.72				
1900	0.00	0.00	0.00	-	0.00				
	736,250.63	652,794.23	1,389,044.86	1,375,667.60	1,403,133.25				
2100	112,606.89	37,817.24	150,424.13	94,976.25	147,875.77				
2200	0.00	0.00	0.00	0.00	0.00				
2300	67,948.00	0.00	67,948.00	67,948.00	69,306.96				
2400	234,850.22	0.00	234,850.22	167,042.11	170,382.95				
2900	98,385.77	60,986.90	159,372.67	159,372.67	162,560.13				
	513,790.88	98,804.14	612,595.02	489,339.03	550,125.81				

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

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: _____

Charter #: 0415

Fiscal Year: 2024/25

Description	Object Code	FY 24-25			Totals for	
		Unrestricted	Restricted	Total	25-26	26-27
3. Employee Benefits						
STRS	3101-3102	102,107.03	105,485.76	207,592.79	262,752.51	267,998.40
PERS	3201-3202	154,124.56	28,400.88	182,525.44	139,461.62	158,986.36
OASDI / Medicare / Alternative	3301-3302	52,890.38	16,920.86	69,811.24	57,382.00	62,430.00
Health and Welfare Benefits	3401-3402	60,795.82	41,540.69	102,336.51	112,000.00	114,240.00
Unemployment Insurance	3501-3502	3,648.95	3,465.51	7,114.46	11,957.50	14,471.25
Workers' Compensation Insurance	3601-3602	9,073.74	7,541.54	16,615.28	26,110.09	27,345.62
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	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		382,640.48	203,355.24	585,995.72	609,663.73	645,471.63
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,877.26	0.00	15,877.26	15,876.47	16,194.00
Books and Other Reference Materials	4200	3,429.37	0.00	3,429.37	3,429.20	3,497.78
Materials and Supplies	4300	34,557.67	20,781.86	55,339.53	55,337.00	56,444.00
Noncapitalized Equipment	4400	3,948.83	0.00	3,948.83	3,948.63	4,027.61
Food	4700	(0.00)	82,145.58	82,145.58	82,141.48	83,784.31
Total, Books and Supplies		57,813.13	102,927.44	160,740.57	160,732.78	163,947.69
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	54,111.43	122,628.50	176,739.93	176,731.10	180,265.73
Travel and Conferences	5200	7,017.28	0.00	7,017.28	7,016.93	7,157.27
Dues and Memberships	5300	13,299.16	0.00	13,299.16	13,298.50	13,564.47

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

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: _____

Charter #: 0415

Fiscal Year: 2024/25

Insurance	5400	64,351.00	0.00	64,351.00	64,347.79	65,634.74
Operations and Housekeeping Services	5500	91,992.40	0.00	91,992.40	91,988.00	93,828.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	377,549.86	305,911.08	683,460.94	683,426.80	17,431.89
Transfers of Direct Costs	5700-5799	169,630.66	(169,630.66)	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	195,299.70	28,038.00	223,337.70	222,672.06	227,506.13
Communications	5900	14,444.43	0.00	14,444.43	14,444.00	14,733.00
Total, Services and Other Operating Expenditures		987,695.92	286,946.92	1,274,642.84	1,273,925.18	620,121.22
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	60.98	0.00	60.98	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		60.98	0.00	60.98	0.00	0.00

CHARTER SCHOOL

MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Second Interim Report - MYP

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County:

Charter #: 0415

Fiscal Year: 2024/25

8. TOTAL EXPENDITURES

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)

2,678,252.02	1,344,827.97	4,023,079.99	3,909,328.31	3,382,799.60	
9,726.54	(0.00)	9,726.54	22,953.06	91,793.44	

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

Charter School Name: Blue Oak Charter School
 (continued)
 CDS #: 04 61424 6119523
 Charter Approving Entity: Chico Unified School District
 County: _____
 Charter #: 0415
 Fiscal Year: 2024/25

Description	Object Code	FY 24-25			Totals for 25-26	Totals for 26-27
		Unrestricted	Restricted	Total		
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	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,726.54	(0.00)	9,726.54	22,953.06	91,793.44
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	464,111.81	0.00	464,111.81	462,515.54	485,468.60
b. Adjustments to Beginning Balance	9793, 9795	(11,322.81)	0.00	(11,322.81)		
c. Adjusted Beginning Balance		452,789.00	0.00	452,789.00	462,515.54	485,468.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		462,515.54	(0.00)	462,515.54	485,468.60	577,262.04
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

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

Charter School Name: Blue Oak Charter School

(continued)

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: _____

Charter #: 0415

Fiscal Year: 2024/25

c. Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	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	0.00
e. Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	201,154.00	0.00	201,154.00	195,466.42	169,139.98	
Unassigned/Unappropriated Amount	9790	261,361.54	(0.00)	261,361.54	290,002.18	408,122.06	

CSPP DEI Update Community Partnership Review

Blue Oak Charter Council

Caren Lehe, CSPP Coordinator

March 25, 2025

The CSPP Coordinator, Caren Lehe:

1. **CSPP Implementation Grant** – Application submitted to CDE. You may view IG Plan on our website: <https://blueoakcharterschool.org/reports-and-policies/> - **Still pending**
2. **NVCF Aaron Rodgers NorCal Fire Recovery Grant** – Meeting with Director of Strategic Grantmaking, to discuss potential comprehensive transportation initiative to support our Camp Fire-impacted families who are struggling with access to education due to displacement. - **Still pending**
3. **Community Engagement:**
 - a. **Donuts with the Director** - Topic: Food & Wellness Program Development, Review our progress with healthy food initiatives, gather feedback on menu options, and discuss ways to incorporate more local sources. March 25th from 8:15-9:15 AM
 - b. **Waldorf Child Development:** - Parent Education Night presented by Katherine Lehman, Waldorf Education Mentor on March 27th from 5:30-7:30 PM
 - c. **BOCS Food Pantry – Food Drive:** Restocking our food pantry, March 24th through March 28th
4. **Advisory Committee Update** – Action planning started. Parent Showcase Event scheduled for April 26th at Oroville Library. Volunteers needed. We are headed to Anaheim, CA May 1st – 2nd for our last PLLN with CEI
5. **Celebrated Black History Month** – With the help of Maggie, for Black History Month,



we created an interactive "Heroes Wall" in our lobby where students, faculty and staff were encouraged to contribute images and stories of African

American heroes and leaders whose achievements resonated with them personally. This collaborative display not only celebrated significant cultural contributions but also fostered meaningful conversations among our community members as they shared which historical figures had inspired them and why.

6. **All Staff Team Building (PDSA):** Organized faculty and staff participated in an engaging Plan-Do-Study-Act (PDSA) continuous improvement exercise using metal spinning tops. Organized into collaborative teams of 2 to 5 people, participants experimented with various techniques to achieve the longest spin time. The activity brilliantly brought the P-D-S-A process to life as teams planned their strategies, executed their spins, carefully studied the results, and then acted on their observations to improve in subsequent rounds.

The exercise sparked laughter and friendly competition while simultaneously demonstrating how methodical analysis and iterative improvement work in practice. Teams enthusiastically documented their findings on shared worksheets, creating a systematic approach to what might otherwise seem like chance. The collaborative problem-solving environment fostered meaningful connections between colleagues while illustrating how small adjustments based on careful observation can lead to significant improvements over time – a perfect metaphor for our ongoing work.





February 26, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Blue Oak Charter School ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Wade McMullen is responsible for the performance of the audit engagement.

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

Scope of audit services

We will audit the financial statements of Blue Oak Charter School, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2025.

The statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of informational tax returns
- Preparation of adjusting journal entries, as needed.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the

financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

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

We will issue a written report upon completion of our audit of your financial statements.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

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

statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Auditor responsibilities, procedures, and limitations

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

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

- Management Override of Controls

- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

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

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

The California Department of Education and State Controller's Office requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes and regulations. Our procedures will consist of tests of transactions and other applicable procedures described in the State Audit Guide for the types of compliance requirements applicable to the entity. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to the State Audit Guide.

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

Management responsibilities

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

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability

to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with state statutes, regulations, and the terms and conditions of state awards applicable to the entity's state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for state compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, and State Audit Guide that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a

registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to

California Department of Education, California State Controllers Office, and authorizer(s), or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, California State Controllers Office, and authorizer(s). If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$21,000.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on	Amount to be billed
April 2025	\$7,000
September 2025	\$7,000
November 2025	\$7,000

Additional state compliance procedures related to changes to the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel will be billed as out-of-scope.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Blue Oak Charter School.

CLA
CliftonLarsonAllen LLP

Wade McMullen

Wade McMullen, Principal

SIGNED 3/1/2025, 4:08:01 PM PST

Client
Blue Oak Charter School

SIGN:

Susan Domenighini

DATE: