

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926 Room 24

FINANCE COMMITTEE
REGULAR MEETING AGENDA
May 20, 2025 4:15 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/82336683230?pwd=4Su0Gy8MFEhxTBJCIVKmAQRBN0cqNR.1>

Meeting ID: 823 3668 3230
Passcode: Ebtbs1

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 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 may move the order of agenda items.

AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

1.1. Call Meeting to Order

1.2. Roll Call of Committee Members and Establish Quorum

1.3. Invocation - School Verse Read

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

1.4. Audience to Address the Committee

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Committee 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. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- 1.5. Agenda Modifications
- 1.6. Approve Minutes - April 8, 2025 (5min)

2. FINANCIAL REPORTS

- 2.1. Charter Impact Monthly Report (March 2025) Annie Gilbert-Charter Impact
- 2.2. Attendance and Enrollment
 - 2.2.1. Cash Flow
 - 2.2.2. Balance Sheet Detail
 - 2.2.3. Warrants/Aged Payable
 - 2.2.4. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.3. Point of Sale Transactions/Check Register (April 2025)
- 2.4. Credit Card Statement (April 2025)

3. BUSINESS

- 3.1. 990 Draft Susan Domenighini
- 3.2. Budget Review 2025-26
- 3.3. Advantage Therapy 2025-26 Contract Susan Domenighini
- 3.4. Nourish Partners Contract 2025-26
- 3.5. Minimum Wage Increases Discussion no action Susan Domenighini
- 3.6. Enrollment Susan Domenighini
- 3.7. Van Susan Domenighini
- 3.8. MHADA Grant Susan Domenighini

4. NEXT MEETING - June 10, 2025

5. ADJOURNMENT

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926 Room 24

FINANCE COMMITTEE
REGULAR MEETING AGENDA

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AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

- 1.1.** Call Meeting to Order 4:20pm
- 1.2.** Roll Call of Committee Members and Establish Quorum

Name	Present	Absent
Ryan Sanders	x	
Susan Domenighini	x	
Kate McDonald	x	

Elizabeth Nail	x	
Michelle Greene		x

1.3. Invocation - School Verse Read

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

1.4. Audience to Address the Committee - No audience members addressed the committee. *This is the opportunity for members of the community to address the committee concerning items not on the agenda. Committee 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. Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

1.5. Agenda Modifications - No agenda modifications

1.6. Approve Minutes - March 11, 2025 (5min)

Elizabeth Nail motion to recommend to the board. Kate second motion.

2. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report (March 2025) Annie Gilbert-Charter Impact
Susan presented - as Annie was not available.

2.2. Attendance and Enrollment

2.2.1. Cash Flow

2.2.2. Balance Sheet Detail

2.2.3. Warrants/Aged Payable

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

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

2.4. Credit Card Statement (March 2025)

Motion to recommend the financial reports to BOCC by Kate McDonald. Susan Domenighini second motion.

➤

Name	Yes	No	Abstain	Absent
Ryan Sanders	x			
Susan Domenighini	x			
Kate McDonald	x			
Elizabeth Nail	x			
Michelle Greene				x

➤ Vote passes.

3. BUSINESS

- 3.1. Review Class Accounts
Discussion no action.

Susan Domenighini

- 3.2. Field trip stipends

The current pay is \$37 for teachers for overnight trip pay for a field trip. \$100 per night seems to be the going rate and we would like to recommend that our teachers receive this amount. This is just for an overnight field trip regardless of the day (weekends included). Annual cost approx. \$3,500. Motion to recommend to the BOCC for approval by Ryan Sanders. Second motion by Elizabeth Nail.

➤

Name	Yes	No	Abstain	Absent
Ryan Sanders	x			
Susan Domenighini	x			
Kate McDonald	x			
Elizabeth Nail	x			
Michelle Greene				x

➤ Vote passes.

- 3.3. BCOE 2025-26 Service Agreement (Aeries/CalPads)

Motion to recommend this contract to BOCC by Susan Domenighini. Second motion by Kate McDonald.

➤

Name	Yes	No	Abstain	Absent
Ryan Sanders	x			
Susan Domenighini	x			
Kate McDonald	x			
Elizabeth Nail	x			
Michelle Greene				x

➤ Vote passes.

- 3.4. Use of ERC Funding

- 3.4.1. Salary Adjustments

Discussion regarding early use of ERC funding to cover pay increase to staff. Rather than repay salaries Charter Impact suggested a bonus for staff that did

not receive annual step increases. This would be a year end one time payment to all eligible staff. This would bring each staff member up to date with step/range increases for the 2024-25 school year and prepare us for new contract signing for 2025-26. Elizabeth suggests we check retirement to see if there are penalties to receiving bonuses for teachers. Susan to do this. \$108k estimated ERC funds to be used. The second item we would like to use ERC funding for is to purchase a van for the school. More discussion on van purchase is needed.

Motion by Kate McDonald to recommend the salary increases to the BOCC for approval. Elizabeth Nail second motion and proposed an amendment to add a recommendation to the BOCC to start a discussion regarding the purchase of the van with cost. Kate accepts the amendment and Elizabeth seconds.

➤ Vote

Name	Yes	No	Abstain	Absent
Ryan Sanders	x			
Susan Domenighini	x			
Kate McDonald	x			
Elizabeth Nail	x			
Michelle Greene				x

➤ Vote passes.

3.4.2. Van - For field trips -

Susan recommends we also use funds to purchase a 12 seat van to help with transportation needs of the school. Anyone can drive this van with proper clearance. Transportation - for students. Estimated cost \$50k from ERC funding Daily bus service for our students. This could help attendance. There is a real need for us to transport students. From earlier item number 3.4.1. Elizabeth Nail proposed an amendment to add a recommendation to the BOCC to start a discussion regarding the purchase of the van with cost.

NEXT MEETING - May 13, 2025

4. ADJOURNMENT 5:34 pm

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____



Blue Oak Charter School

Monthly Financial Presentation – April 2025



April Highlights



Highlights

- ADA held constant at 198.12, P-1 = 200.21 P/Y 217.62
- Forecast surplus \$384K
- ERC received (\$667K, for a total of nearly \$700K)
- Cash has substantially increased from ERC. Projected at YE to be \$1.1M representing 104 days cash on hand.

Compliance and Reporting

- 990 Approval for May 15, 2025 Submission

FY2025-26 LCAP

- LREBG Funds initially projected to be recognized in FY25 moved to FY26 due to projected FY26 deficit
- Needs assessment required in current year for remaining LREBG funds.

- Identify needs and evidence-based practices are included in development of FY25-26 LCAP

Public Hearing to approve FY25-26 LCAP
PRIOR to approval of FY25-26 Budget.



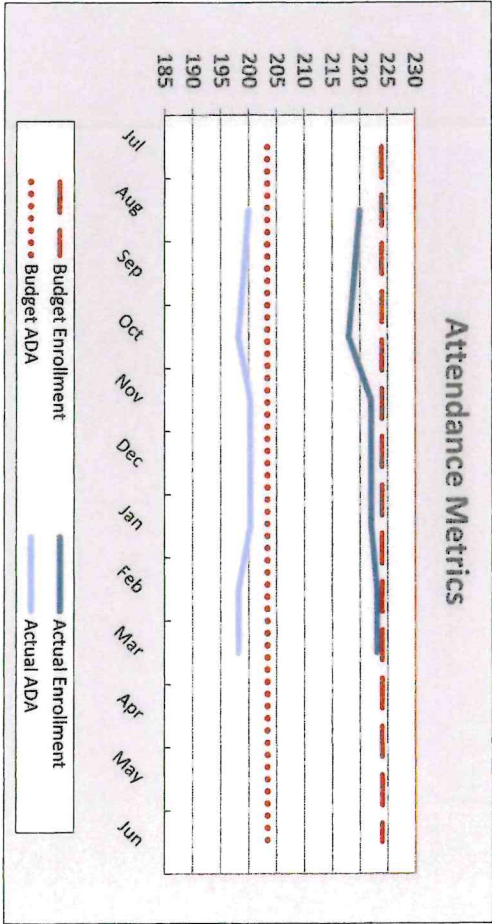


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	221	222	224
ADA	199	202	212
Attendance Rate	90.1%	90.9%	90.8%
Unduplicated %	60.3%	60.3%	61.7%
Revenue per ADA		\$22,036	\$18,871
Expenses per ADA		\$20,133	\$18,890

Attendance Metrics



Enrollment 223, down from budget 234.

90% ADA 200.21 as of P-1

Revenue

- ADA held flat with last month.
- Remaining ERC quarters received in March totaling \$667K, \$46K was already included in projects, for a net increase to revenue of \$620K
- LREBG current year funding moved to FY25-26; AMIMB \$51K moved to FY25-26
- CCSP Planning grant would bring \$1M over 5 years (\$200k per year) beg in FY25-26

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 1,880,027	\$ 1,933,563	\$ (53,536)	\$ 2,458,864	\$ 2,559,752	\$ (100,888)
Federal Revenue	105,169	120,939	(15,770)	178,591	211,322	(32,731)
Other State Revenue	499,660	728,065	(228,404)	1,050,944	1,133,033	(82,089)
Other Local Revenue	746,155	51,969	694,187	758,409	88,238	670,171
Total Revenue	\$ 3,231,012	\$ 2,834,535	\$ 396,477	\$ 4,446,808	\$ 3,992,345	\$ 454,463

Revenue

- LREBG current year funding moved to FY25-26; AMIMB \$51K moved to FY25-26

Blue Oak Charter School

Specialty Funding

Revised 04/07/25

Other Federal: -
Other State: 668,962 332,063 463,772 197,491 197,491

ELOP Calc 174,269.39

Source	Resource	Expiration	Type	Grant Award	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
ELOP Recurring	2600	Ongoing	State		308,103	156,586	156,586	156,586	156,586
AMG - Prop 28	6770	3-years	State	-	40,905	-	40,905	40,905	40,905
UPK	6053	6/30/2026	State	55,978	-	-	-	-	-
Community Schools Planning (CCSP)	6331	6/30/2024	State		100,000	85,220			
CEI Community Engagement Initiative	6331	6/30/2025	State			70,000			
A-G Completion	7412	6/30/2026	State		-	-	-	-	-
A-G Completion LLR	7413	6/30/2026	State		-	-	-	-	-
EEBG	6266	6/30/2026	State	76,339	25,446	20,257	20,257	-	-
AMIMB	6762	6/30/2026	State	154,548	51,516	-	103,032	-	-
LREBG	7435	6/30/2028	State	285,983	142,992	-	142,992	-	-
TOTAL				1,721,625	668,962	332,063	463,772	197,491	197,491

Expenses



Increased by \$34K from last month's projections. Key Drivers

- Professional Services increased by \$18K
- Special Education services \$7K over budget
- Field trips increased by \$5.7K
- Food Services increased \$15k from prior month
- Utilities increased \$15k from prior month

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,278,387	\$ 1,222,578	\$ (55,809)	\$ 1,362,256	\$ 1,366,607	\$ 4,351
Classified Salaries	528,717	481,783	(46,934)	600,484	550,640	(49,844)
Benefits	526,145	550,776	24,631	581,967	627,122	45,154
Books and Supplies	151,178	136,401	(14,777)	188,634	160,492	(28,142)
Subagreement Services	163,736	116,100	(47,637)	205,995	141,418	(64,577)
Operations	170,931	155,360	(15,571)	205,841	186,668	(19,173)
Facilities	568,654	573,523	4,869	683,309	688,228	4,919
Professional Services	177,452	234,184	56,732	234,319	275,340	41,020
Depreciation	-	-	-	-	-	-
Interest	61	-	(61)	61	-	(61)
Total Expenses	\$ 3,565,261	\$ 3,470,705	\$ (94,555)	\$ 4,062,866	\$ 3,996,514	\$ (66,352)

Surplus / (Deficit) & Fund Balance

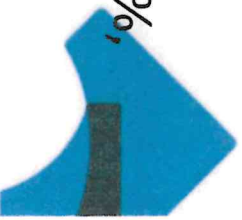
- Forecast surplus \$383K
- Year End Fund balance projected at 20.6%. Min requirement 3% (Per SD Chico requirement)

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (334,249)	\$ (636,170)	\$ 301,921	\$ 383,942	\$ (4,169)	\$ 388,111
Beginning Fund Balance	452,789	452,789		452,789	452,789	
Ending Fund Balance	\$ 118,540	\$ (183,381)		\$ 836,731	\$ 448,620	
<i>As a % of Annual Expenses</i>	2.9%	-4.6%		20.6%	11.2%	

FY2025-26 Budget

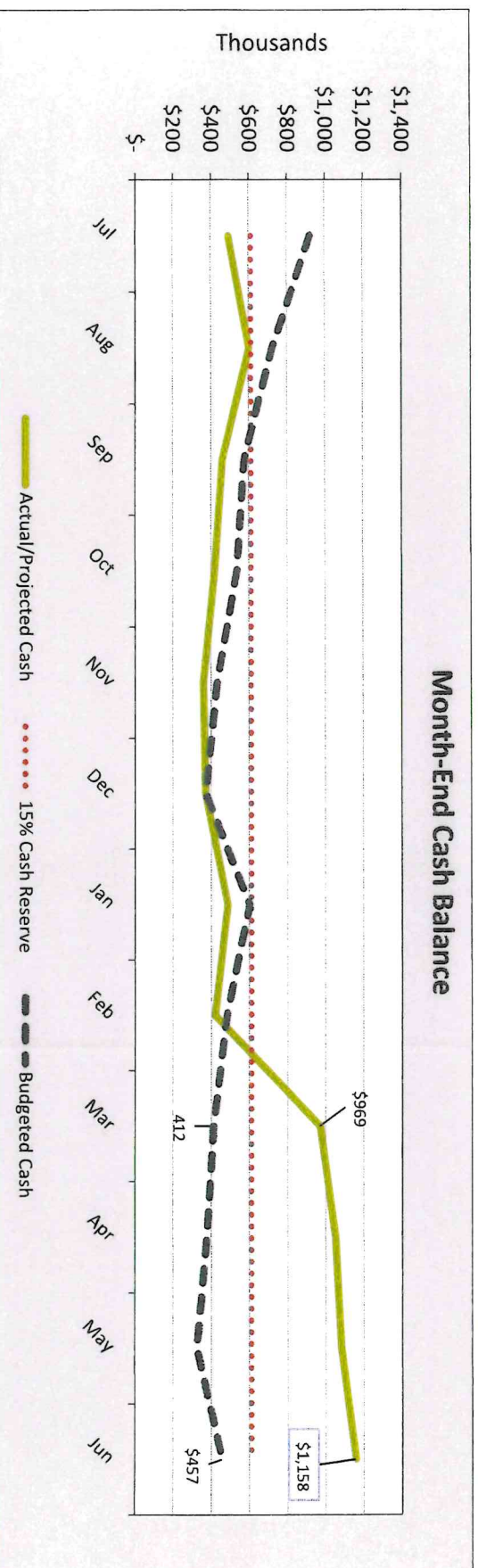


- FY26 Enrollment of 200 (ADA 181.80) with current level of spending results in deficit of \$(423K)
- FY27 \$(487K); FY28 \$(510K)
- Employee Retention Credit received in current year must be recognized as revenue in current year
- Structural deficit exists; current level of spending based on enrollment projections cannot be sustained
- Assumptions
 - Assistant Director position filled in FY25-26
 - No wage increase in FY25-26; 2% FY27, FY28
 - 2% increase in all non payroll related expenses
 - FY27 Assumes move into new facility with additional \$5M loan at 6%, 30 years



Cash Balance

- Current cash \$1.05M; At June 30th, Cash projected to be \$1.1M or 104 of days cash on hand



Appendices

As of April 30, 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

Multi-Year Forecast

Revised 04/07/25



	2024-25	2025-26	2026-27	2027-28
	Forecast	Forecast	Forecast	Forecast
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	\$ 1,425,239	\$ 1,640,720	\$ 1,720,707	\$ 1,888,288
8012 Education Protection Account	394,180	36,360	36,360	38,178
8019 State Aid - Prior Year	(11,772)	-	-	-
8096 In Lieu of Property Taxes	651,217	597,091	597,091	626,945
	<u>2,458,864</u>	<u>2,274,171</u>	<u>2,354,158</u>	<u>2,553,411</u>
Federal Revenue				
8181 Special Education - Entitlement	26,234	23,634	23,634	24,816
8182 Special Education - Discretionary	-	-	-	-
8220 Federal Child Nutrition	85,993	77,472	77,472	81,345
8290 Title I, Part A - Basic Low Income	49,977	45,024	45,024	47,276
8291 Title II, Part A - Teacher Quality	6,293	5,669	5,669	5,953
8293 Title III - Limited English	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-
8296 Other Federal Revenue	10,000	10,000	10,000	10,000
8299 Prior Year Federal Revenue	94	-	-	-
	<u>178,591</u>	<u>161,799</u>	<u>161,799</u>	<u>169,389</u>
Other State Revenue				
8311 State Special Education	185,916	158,093	158,093	165,998
8520 Child Nutrition	77,264	69,607	69,607	73,088
8545 School Facilities (SB740)	382,389	258,338	258,338	258,338
8550 Mandated Cost	4,307	3,775	3,647	3,647
8560 State Lottery	55,091	49,631	49,631	52,113
8598 Prior Year Revenue	3,825	-	-	-
8599 Other State Revenue	342,153	473,861	207,581	207,581
	<u>1,050,944</u>	<u>1,013,306</u>	<u>746,897</u>	<u>760,764</u>
Other Local Revenue				
8634 Food Service Sales	-	-	-	-
8650 Lease and Rental Income	-	-	-	-
8660 Interest Revenue	-	-	-	-
8689 Other Fees and Contracts	709,402	-	-	-
8698 ASB Fundraising	-	-	-	-
8699 School Fundraising	43,256	38,970	38,970	40,918
8980 Contributions, Unrestricted	-	-	-	-
8990 Contributions, Restricted	-	-	-	-
	<u>752,659</u>	<u>38,970</u>	<u>38,970</u>	<u>40,918</u>
Total Revenue	\$ 4,441,058	\$ 3,488,245	\$ 3,301,824	\$ 3,524,483
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	1,077,507	1,095,166	1,117,021	1,139,314
1170 Teachers' Substitute Hours	57,642	31,019	31,639	32,272
1175 Teachers' Extra Duty/Stipends	23,696	6,750	6,885	7,023
1200 Pupil Support Salaries	64,269	53,347	54,414	55,502
1300 Administrators' Salaries	139,141	189,386	193,174	197,037
1900 Other Certificated Salaries	-	-	-	-
	<u>1,362,256</u>	<u>1,375,668</u>	<u>1,403,133</u>	<u>1,431,148</u>

Blue Oak Charter School

Multi-Year Forecast

Revised 04/07/25



	2024-25	2025-26	2026-27	2027-28
	Forecast	Forecast	Forecast	Forecast
Classified Salaries				
2100 Instructional Salaries	156,800	94,976	147,876	150,833
2200 Support Salaries	-	-	-	-
2300 Classified Administrators' Salaries	67,948	67,948	69,307	70,693
2400 Clerical and Office Staff Salaries	237,932	167,042	170,383	173,791
2900 Other Classified Salaries	141,804	199,373	203,360	207,427
	604,484	529,339	590,926	602,744
Benefits				
3101 STRS	196,823	262,753	267,998	273,349
3202 PERS	201,280	150,862	170,778	182,632
3301 OASDI	48,446	32,819	36,637	37,370
3311 Medicare	27,124	27,623	28,914	29,491
3401 Health and Welfare	97,647	112,000	114,240	116,525
3501 State Unemployment	2,323	11,958	14,471	14,484
3601 Workers' Compensation	11,291	26,670	27,917	28,474
3901 Other Benefits	-	-	-	-
	584,933	624,683	660,955	682,326
Books and Supplies				
4100 Textbooks and Core Curricula	15,877	14,304	14,590	15,626
4200 Books and Other Materials	3,429	3,090	3,151	3,375
4302 School Supplies	29,390	26,477	27,007	28,924
4305 Software	12,000	10,811	11,027	11,810
4310 Office Expense	15,448	13,917	14,195	15,203
4311 Business Meals	1,594	1,436	1,465	1,569
4312 School Fundraising	3,112	3,112	3,174	3,238
4400 Noncapitalized Equipment	3,949	3,558	3,629	3,886
4700 Food Services	103,835	93,545	95,416	102,190
	188,634	170,249	173,654	185,822
Subagreement Services				
5101 Nursing	36,590	32,964	33,624	36,011
5102 Special Education	167,354	150,769	153,785	164,703
5103 Substitute Teacher	-	-	-	-
5104 Transportation	-	-	-	-
5105 Security	2,051	1,848	1,885	2,018
5106 Other Educational Consultants	-	-	-	-
	205,995	185,581	189,293	202,733

Blue Oak Charter School

Multi-Year Forecast

Revised 04/07/25



	2024-25	2025-26	2026-27	2027-28
	Forecast	Forecast	Forecast	Forecast
Operations and Housekeeping				
5201 Auto and Travel	4,454	4,012	4,093	4,383
5300 Dues & Memberships	13,299	11,981	12,221	13,089
5400 Insurance	64,351	57,974	59,133	63,332
5501 Utilities	97,727	97,727	99,682	106,759
5502 Janitorial Services	10,644	9,589	9,781	10,476
5516 Miscellaneous Expense	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-
5900 Communications	13,211	11,902	12,140	13,002
5901 Postage and Shipping	2,154	1,941	1,979	2,120
	205,841	195,127	199,029	213,160
Facilities, Repairs and Other Leases				
5601 Rent	666,370	666,370	360,930	
5602 Additional Rent	-	-	-	-
5603 Equipment Leases	13,071	11,776	12,012	12,864
5604 Other Leases	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-
5610 Repairs and Maintenance	3,867	3,484	3,554	3,806
	683,309	681,630	376,496	16,670
Professional/Consulting Services				
5801 IT	18,200	16,396	16,724	17,912
5802 Audit & Taxes	17,700	17,700	18,054	18,415
5803 Legal	7,575	7,575	7,726	7,881
5804 Professional Development	19,194	17,292	17,637	18,890
5805 General Consulting	15,350	13,829	14,105	15,107
5806 Special Activities/Field Trips	13,051	11,758	11,993	12,845
5807 Bank Charges	640	577	588	630
5808 Printing	43	39	40	43
5809 Other taxes and fees	7,400	6,667	6,800	7,283
5810 Payroll Service Fee	8,622	7,768	7,923	8,485
5811 Management Fee	93,904	84,598	86,290	92,417
5812 District Oversight Fee	24,589	22,742	23,542	25,534
5813 County Fees	-	-	-	-
5814 SPED Encroachment	1,236	-	-	-
5815 Public Relations/Recruitment	6,815	6,815	6,951	7,090
	234,319	213,755	218,375	232,531
Depreciation				
6900 Depreciation Expense	-	-	-	-
	-	-	-	-
Interest				
7438 Interest Expense	61	-	-	-
	61	-	-	-
Total Expenses	\$ 4,069,832	\$ 3,976,032	\$ 3,811,861	\$ 3,567,134
Surplus (Deficit)	\$ 371,226	\$ (487,787)	\$ (510,037)	\$ (42,651)
Fund Balance, Beginning of Year	\$ 452,789	\$ 824,015	\$ 336,229	\$ (173,808)
Fund Balance, End of Year	\$ 824,015	\$ 336,229	\$ (173,808)	\$ (216,460)
	20.2%	8.5%	-4.6%	-6.1%

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 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	\$ 109,481	\$ 159,147	\$ (49,666)	\$ 1,044,646	\$ 1,354,970	\$ (310,324)	\$ 1,832,412
Education Protection Account	95,743	-	95,743	295,933	31,735	264,198	42,313
State Aid - Prior Year	(6,772)	-	(6,772)	(11,772)	-	(11,772)	-
In Lieu of Property Taxes	44,535	46,056	(1,521)	551,220	546,858	4,362	685,027
Total State Aid - Revenue Limit	242,987	205,204	37,783	1,880,027	1,933,563	(53,536)	2,559,752
Federal Revenue							
Special Education - Entitlement	-	2,389	(2,389)	-	20,337	(20,337)	27,503
Federal Child Nutrition	10,050	4,122	5,928	50,993	26,901	24,092	110,118
Title I, Part A - Basic Low Income	37,483	-	37,483	49,977	55,920	(5,943)	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	47,533	6,511	41,022	105,169	120,939	(15,770)	211,322
Other State Revenue							
State Special Education	19,153	15,847	3,306	160,838	134,923	25,915	182,466
State Child Nutrition	8,503	390	8,113	47,264	2,546	44,718	15,629
School Facilities (SB740)	76,478	-	76,478	229,433	150,210	79,223	300,421
Mandated Cost	-	-	-	4,307	5,896	(1,589)	5,896
State Lottery	-	13,547	(13,547)	13,758	27,094	(13,336)	52,679
Prior Year Revenue	-	-	-	3,825	-	3,825	32,467
Other State Revenue	1,347	134,176	(132,829)	40,235	407,394	(367,159)	543,475
Total Other State Revenue	105,481	163,961	(58,480)	499,660	728,065	(228,404)	1,133,033
Other Local Revenue							
Other Fees and Contracts	11,200	-	11,200	709,402	-	709,402	25,630
Other Local Revenue	-	-	-	5,750	-	5,750	-
School Fundraising	7,435	6,423	1,012	31,003	51,969	(20,966)	62,608
Total Other Local Revenue	18,635	6,423	12,212	746,155	51,969	694,187	88,238
Total Revenues	414,636	382,098	32,538	3,231,012	2,834,535	396,477	3,992,345
Expenses							
Certificated Salaries							
Teachers' Salaries	100,541	107,751	7,210	1,021,170	969,757	(51,413)	1,077,507
Teachers' Substitute Hours	8,897	3,102	(5,795)	54,540	27,917	(26,623)	31,019
Teachers' Extra Duty/Stipends	1,510	675	(835)	23,021	6,075	(16,946)	6,750
Pupil Support Salaries	4,218	6,194	1,977	58,935	55,750	(3,185)	61,944
Administrators' Salaries	9,072	17,097	8,025	120,721	163,079	42,358	189,386
Total Certificated Salaries	124,237	134,819	10,581	1,278,387	1,222,578	(55,809)	1,366,607
Classified Salaries							
Instructional Salaries	10,712	11,588	876	142,302	104,290	(38,013)	115,878
Supervisors' and Administrators' Salaries	5,662	5,662	0	56,623	56,623	0	67,948
Clerical and Office Staff Salaries	16,502	18,428	1,926	207,925	177,435	(30,490)	207,442
Other Classified Salaries	14,220	15,937	1,717	121,866	143,435	21,569	159,373
Total Classified Salaries	47,096	51,616	4,519	528,717	481,783	(46,934)	550,640
Benefits							
State Teachers' Retirement System, certificated	18,877	25,750	6,873	187,503	233,512	46,009	261,022
Public Employees' Retirement System, classified	14,765	14,349	(416)	180,268	133,936	(46,332)	153,078
OASDI/Medicare/Alternative, certificated	3,943	3,200	(742)	43,630	29,871	(13,759)	34,140
Medicare/Alternative, certificated	2,381	2,703	322	25,329	24,713	(616)	27,800
Health and Welfare Benefits, certificated	7,954	8,667	712	78,980	86,667	7,686	104,000
State Unemployment Insurance, certificated	82	1,012	930	877	18,216	17,340	20,241
Workers' Compensation Insurance, certificated	-	2,610	2,610	9,558	23,861	14,303	26,841
Total Benefits	48,003	58,292	10,289	526,145	550,776	24,631	627,122

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 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	953	2,717	1,763	24,590	27,167	2,577	32,600
Software	89	1,000	911	4,910	10,000	5,090	12,000
Office Expense	2,032	1,325	(707)	12,915	13,250	335	15,900
Business Meals	141	233	92	1,161	2,333	1,172	2,800
School Fundraising Expense	120	317	197	2,512	3,167	654	3,800
Noncapitalized Equipment	-	-	-	3,949	10,000	6,051	10,000
Food Services	12,304	6,454	(5,850)	81,835	58,084	(23,750)	70,992
Total Books & Supplies	15,639	12,045	(3,594)	151,178	136,401	(14,777)	160,492
Subagreement Services							
Nursing	3,265	2,167	(1,098)	30,060	21,667	(8,394)	26,000
Special Education	12,559	10,238	(2,321)	132,116	92,142	(39,974)	112,618
Security	-	255	255	1,560	2,291	731	2,800
Total Subagreement Services	15,824	12,659	(3,164)	163,736	116,100	(47,637)	141,418
Operations & Housekeeping							
Auto and Travel	409	981	572	3,454	8,825	5,371	10,786
Dues & Memberships	-	753	753	13,299	7,526	(5,773)	9,031
Insurance	3,298	5,363	2,065	46,721	53,626	6,904	64,351
Utilities	9,339	6,842	(2,497)	84,694	68,417	(16,277)	82,100
Janitorial Services	876	750	(126)	9,228	7,500	(1,728)	9,000
Communications	953	867	(86)	11,561	8,667	(2,894)	10,400
Postage and Shipping	527	100	(427)	1,974	800	(1,174)	1,000
Total Operations & Housekeeping	15,401	15,654	253	170,931	155,360	(15,571)	186,668
Facilities, Repairs & Other Leases							
Rent	55,670	55,670	-	555,030	556,700	1,670	668,040
Equipment Leases	997	1,199	202	10,673	11,990	1,317	14,388
Repairs and Maintenance	-	483	483	2,951	4,833	1,883	5,800
Total Facilities, Repairs & Other Leases	56,667	57,352	686	568,654	573,523	4,869	688,228
Professional/Consulting Services							
IT	-	1,608	1,608	10,595	16,083	5,488	19,300
Audit & Taxes	7,350	-	(7,350)	14,718	18,500	3,782	18,500
Legal	1,392	1,775	384	4,192	17,750	13,559	21,300
Professional Development	7,617	2,620	(4,997)	15,194	20,960	5,766	26,200
General Consulting	600	2,310	1,710	13,350	18,480	5,130	23,100
Special Activities/Field Trips	2,325	-	(2,325)	13,051	35,900	22,849	35,900
Bank Charges	50	50	-	540	400	(140)	500
Printing	-	-	-	43	-	(43)	-
Other Taxes and Fees	1,486	660	(826)	6,140	5,280	(860)	6,600
Payroll Service Fee	728	783	55	7,122	7,833	711	9,400
Management Fee	6,741	6,270	(471)	67,176	62,702	(4,474)	75,242
District Oversight Fee	2,429	2,052	(377)	18,780	19,336	556	25,598
SPED Encroachment	-	-	-	1,236	-	(1,236)	-
Public Relations/Recruitment	1,701	1,370	(331)	5,315	10,960	5,645	13,700
Total Professional/Consulting Services	32,419	19,499	(12,920)	177,452	234,184	56,732	275,340
Interest							
Interest Expense	-	-	-	61	-	(61)	-
Total Interest	-	-	-	61	-	(61)	-
Total Expenses	355,285	361,936	6,651	3,565,261	3,470,705	(94,555)	3,996,514
Change in Net Assets	59,350	20,162	39,188	(334,248)	(636,170)	301,921	(4,169)
Net Assets, Beginning of Period	59,190			452,789			
Net Assets, End of Period	\$ 118,540			\$ 118,540			

Blue Oak Charter School

Statement of Financial Position

April 30, 2025

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 1,049,614	\$ 771,546	\$ 278,068	36%
Accounts Receivable	28,543	28,543	-	0%
Public Funding Receivables	27,863	720,453	(692,589)	-96%
Prepaid Expenses	69,712	68,963	750	1%
Total Current Assets	1,175,732	1,589,504	(413,771)	-26%
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	\$ 4,161,043	\$ 4,574,815	\$ (413,771)	-9%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 58,634	\$ (58,634)	-100%
Accrued Liabilities	184,870	370,180	(185,310)	-50%
Deferred Revenue	811,729	647,308	164,421	25%
Other Current Liabilities	491,281	491,281	-	0%
Total Current Liabilities	1,487,880	1,567,403	(79,523)	-5%
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	4,042,503	4,122,026	(79,523)	-2%
Total Net Assets	118,540	452,789	(334,248)	-74%
Total Liabilities and Net Assets	\$ 4,161,043	\$ 4,574,815	\$ (413,771)	-9%

Blue Oak Charter School

Statement of Cash Flows

For the period ended April 30, 2025

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	Month Ended 04/30/25	YTD Ended 04/30/25
Cash Flows from Operating Activities		
Change in Net Assets	\$ 59,350	\$ (334,248)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	-	692,589
Prepaid Expenses	148	(750)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(3,150)	(58,634)
Accrued Expenses	7,447	(185,310)
Deferred Revenue	17,174	164,421
Total Cash Flows from Operating Activities	80,969	278,068
Change in Cash & Cash Equivalents	80,969	278,068
Cash & Cash Equivalents, Beginning of Period	968,644	771,546
Cash and Cash Equivalents, End of Period	\$ 1,049,614	\$ 1,049,614

Blue Oak Charter School

Check Register

for the period ended April 30, 2025

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
7379	Spencer Gorin - Creative Spirit	PD - Healthy Play is a Solution 12/3/24	4/22/2025	\$ 7,242.45
7386	Book Family Farm	Field Trip - 4/4/25	4/10/2025	100.00
7387	Jug Handle Creek Farm and Nature Center	Nature Hike - 5/1/25	4/4/2025	155.00
12616	Voya Financial FBO CalSTRS Pension2	VOYA 403b Mar	4/10/2025	3,150.00
12617	Advanced Document Concepts for Business	Copier Lease & Sales Tax- 03/01/25 - 03/31/25	4/11/2025	253.58
12618	Advantage Therapy Services Inc	SpEd Svcs	4/11/2025	2,846.21
12619	AT&T	Communication Svcs - 03/15/25 - 04/14/25	4/11/2025	696.60
12620	Blue Shield of California	Health Ins - 04/01/25 - 04/30/25	4/11/2025	309.60
12621	Charter Impact, LLC	Business Mgmt. & Payroll Svcs. - 04/25	4/11/2025	7,469.00
12622	Cheryl Grant	Reimb - Business Meals - 03/13/25	4/11/2025	54.90
12623	Crystal Baska	Reimb - Office Expense - 03/05/25	4/11/2025	351.00
12624	Kelley Chandler	Reimb - Office Expense - 03/31/25	4/11/2025	10.21
12625	Lucas Buyert	Reimb - Mileage - 03/24/25 - 03/26/25	4/11/2025	273.00
12626	Michelle Greene	Reimb - Office Expense - 02/21/25 - 02/23/25	4/11/2025	218.54
12627	Nourish Partners	Consulting Svcs - 03/25	4/11/2025	600.00
12628	PG&E	Utility Svcs - 02/07/25 - 02/28/25	4/11/2025	5,155.51
12629	Savannah Alexandre	Fundraiser - 03/27/25 - 03/28/25	4/11/2025	120.00
12630	Sysco Food Services of Sacramento	Food Svcs	4/11/2025	2,665.21
12631	The Danielsen Company	Food Svcs	4/11/2025	1,613.21
12632	Yuba River Charter School Field Fund	Field Trip - Medieval Games - 05/09/25	4/11/2025	2,070.00
12633	Anthem Blue Cross	Health Ins - 05/01/25 - 06/01/25	4/18/2025	12,197.71
12634	Cheryl Grant	Reimb - Office Supplies - 12/07/24 & 04/06/25	4/18/2025	343.41
12635	Chico Country Day School	Nursing Costs - 04/25	4/18/2025	3,264.91
12636	City of Chico	Utility Svcs - 03/01/25 - 03/28/25	4/18/2025	360.31
12637	Department of Justice	Fingerprint Svcs - 03/25	4/18/2025	64.00
12638	J C Nelson Supply Co	Janitorial Supplies	4/18/2025	541.41
12639	Jolynn Aanenson	SpEd Svcs - 02/25 - 03/25	4/18/2025	3,315.00
12640	Law Offices of Young, Minney & Corr, LLP	Legal Svcs - 04/03/25	4/18/2025	1,391.51
12641	North State Parent	Advertising Svcs - 03/25	4/18/2025	840.00
12642	Philadelphia Insurance Companies	Specialty & Training - 07/31/24 - 06/30/25	4/18/2025	3,297.81
12643	Sysco Food Services of Sacramento	Food Svcs	4/18/2025	1,284.11
12644	The Danielsen Company	Food Svcs & Corr, LLP	4/18/2025	1,919.01
12645	Cornell Distributing	Food Svcs - 03/25	4/25/2025	932.51
12646	Elizabeth Nail	Reimb - School Supplies - 04/06/25	4/25/2025	137.11
12647	Kate McDonald	Reimb. - Mileage - 04/05/25	4/25/2025	135.91
12648	Leen Liberty Park	Rent - 05/25	4/25/2025	55,670.00
12649	Recology Butte Colusa Counties	Janitorial Svcs - 03/01/25 - 03/31/25	4/25/2025	876.00
12650	Sysco Food Services of Sacramento	Food Svcs	4/25/2025	1,257.41
12651	Tahoe Pure Water Co	Office Water	4/25/2025	33.21
12652	The Danielsen Company	Food Svcs	4/25/2025	869.41
12653	Upgraded Living	Advertising Svcs - 03/01/25	4/25/2025	295.00
12654	Advantage Therapy Services Inc	SpEd Svcs - 04/01/25 - 04/11/25	4/30/2025	6,397.41
12655	CliftonLarsonAllen LLP	Audit Svcs as of 06/30/25	4/30/2025	7,350.00
12656	Humana Insurance Co	Health Ins - 05/25	4/30/2025	1,844.61
12657	Kari Madera	Reimb - Business Meals - 04/02/25	4/30/2025	86.41
12658	Katherine Lehman	Prof. Development - 04/25	4/30/2025	375.00
12659	Medical Air Services Association	Insurance - 04/25	4/30/2025	140.00

Blue Oak Charter School

Check Register

for the period ended April 30, 2025

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
12660	North State Parent	Advertising Svcs - 04/25	4/30/2025	560.00
12661	ODP Business Solutions LLC	Office Supplies	4/30/2025	361.49
12662	PG&E	Utility Svcs - 03/11/25 - 04/08/25	4/30/2025	3,822.61
12663	Sysco Food Services of Sacramento	Food Svcs	4/30/2025	988.77
12664	The Danielsen Company	Food Svcs	4/30/2025	773.92
ACH	T Mobile	Communication Svcs - 02/10/25 - 03/09/25	4/1/2025	56.08
ACH	Macquarie Equipment Capital Inc.	Copier Lease	4/1/2025	261.97
ACH	CalPERS	PERS 02/25	4/3/2025	200.00
ACH	CalPERS	PERS 02/25	4/3/2025	2,104.86
ACH	CalPERS	PERS 02/25	4/3/2025	10,496.97
ACH	Inova	Federal Tax Payment & State Tax Payment PPE041025	4/9/2025	5,654.94
ACH	Inova	State Tax Payment Q4 2024	4/10/2025	1,245.70
ACH	Benefit Resource, Inc	Benefit Resource	4/11/2025	160.00
ACH	American Express	CC Pmt 04/14/25	4/14/2025	1,620.02
ACH	California Department of Tax and Fee	Use Tax FY2024	4/15/2025	75.00
ACH	Macquarie Equipment Capital Inc.	Copier Lease	4/15/2025	324.75
ACH	Benefit Resource, Inc	Benefit Resource	4/16/2025	112.00
ACH	Inova	Federal Tax Payment & State Tax Payment PPE042525	4/24/2025	23,749.84
ACH	Macquarie Equipment Capital Inc.	Copier Lease	4/25/2025	163.88
ACH	Benefit Resource, Inc	Benefit Resource	4/25/2025	660.00
ACH	Golden Valley Bank	Bank Fee - Positive Pay Charge	4/30/2025	50.00

Total Disbursements Issued in April \$ 194,017.03

Blue Oak Charter School

Accounts Payable Aging

April 30, 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				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Business Checking – XXXXX0889

Search Transactions

Activity: Date range: Start date: Apr 01, 2025; End date: Apr 30, 2025; Type: Debits

Transactions

 Pending  Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
• Apr 30, 2025	<u>Check 12632</u>	2,070.00		
• Apr 30, 2025	<u>Check 12650</u>	1,257.48		
• Apr 29, 2025	<u>Check 12649</u>	876.06		
• Apr 29, 2025	<u>Check 12652</u>	869.41		
• Apr 29, 2025	<u>Check 12646</u>	137.15		
• Apr 29, 2025	<u>Check 12651</u>	33.25		
• Apr 28, 2025	<u>Check 12648</u>	55,670.00		
• Apr 25, 2025	<u>Check 12633</u>	12,197.78		
• Apr 25, 2025	<u>Check 12642</u>	3,297.88		
• Apr 25, 2025	<u>Check 12638</u>	541.45		
• Apr 25, 2025	ACH Payment BENEFIT RESOURCE BRI XFER	660.00		
• Apr 25, 2025	<i>FSA</i> ACH Payment ASSET FINANCE ACH0425	163.88		
• Apr 24, 2025	<i>Copier Lease Agreement</i> <u>Check 12635</u>	3,264.94		
• Apr 24, 2025	<u>Check 12640</u>	1,391.50		
• Apr 24, 2025	ACH Payment BLUE OAK CHARTER EE DIR DEP	96,762.49		
• Apr 24, 2025	ACH Payment INOVA PAYROLL OF TAX COL	23,749.84		
• Apr 23, 2025	<u>Check 12643</u>	1,284.17		
• Apr 23, 2025	<u>Check 12637</u>	64.00		
• Apr 22, 2025	<u>Check 7379</u>	7,242.49		

* Apr 22, 2025	<u>Check 12616</u>	3,150.00
* Apr 22, 2025	<u>Check 12644</u>	1,919.05
* Apr 22, 2025	<u>Check 12641</u>	840.00
* Apr 22, 2025	<u>Check 12636</u>	360.31
* Apr 21, 2025	<u>Check 12627</u>	600.00
* Apr 21, 2025	<u>Check 12525</u>	286.27
* Apr 18, 2025	<u>Check 12619</u>	696.60
* Apr 17, 2025	<u>Check 12603</u>	3,940.96
* Apr 17, 2025	<u>Check 50025</u>	1,319.27
* Apr 17, 2025	<u>Check 12623</u>	351.05
* Apr 17, 2025	<u>Check 12617</u>	253.58
* Apr 17, 2025	<u>Check 12629</u>	120.00
* Apr 17, 2025	<u>Check 12622</u>	54.96
* Apr 16, 2025	<u>Check 12628</u>	5,155.59
* Apr 16, 2025	<u>Check 12630</u>	2,665.21
* Apr 16, 2025	ACH Payment BENEFIT RESOURCE BRI XFER	112.00
* Apr 15, 2025	<u>Check 12621</u>	7,469.00
* Apr 15, 2025	<u>Check 12618</u>	2,846.25
* Apr 15, 2025	<u>Check 12631</u>	1,613.21
* Apr 15, 2025	<u>Check 12620</u>	309.60
* Apr 15, 2025	<u>Check 12625</u>	273.00
* Apr 15, 2025	ACH Payment ASSET FINANCE ACH0415	324.75
* Apr 15, 2025	ACH Payment CA DEPT TAX FEE CDTFA EPMT	75.00
* Apr 14, 2025	<u>Check 12599</u>	12,197.78
* Apr 14, 2025	<u>Check 12608</u>	125.00
* Apr 14, 2025	ACH Payment AMEX EPAYMENT ACH PMT	1,620.02
* Apr 11, 2025	ACH Payment BENEFIT RESOURCE BRI XFER	160.00

FSA

Copier Lease Agreement

• Apr 10, 2025	<u>Check 7386</u>	100.00
• Apr 10, 2025	ACH Payment INOVA PAYROLL OF TAX COL	1,245.70
• Apr 09, 2025	ACH Payment BLUE OAK CHARTER EE DIR DEP	25,721.32
• Apr 09, 2025	ACH Payment INOVA PAYROLL OF TAX COL	5,654.94
• Apr 08, 2025	<u>Check 50026</u>	900.00
• Apr 08, 2025	<u>Check 12611</u>	140.00
• Apr 07, 2025	<u>Check 12596</u>	89.19
• Apr 04, 2025	<u>Check 12597</u>	323.76
• Apr 04, 2025	<u>Check 7387</u>	155.00
• Apr 04, 2025	<u>Check 12606</u>	64.00
• Apr 03, 2025	<u>Check 12598</u>	5,548.75
• Apr 03, 2025	<u>Check 12609</u>	1,992.39
• Apr 03, 2025	ACH Payment CALPERS 3100	10,496.97
• Apr 03, 2025	ACH Payment CALPERS 3100	2,104.86
• Apr 03, 2025	ACH Payment CALPERS 1900	200.00
• Apr 02, 2025	<u>Check 12600</u>	7,261.53
• Apr 02, 2025	<u>Check 12605</u>	1,074.42
• Apr 01, 2025	<u>Check 12610</u>	55,670.00
• Apr 01, 2025	<u>Check 12602</u>	7,509.00
• Apr 01, 2025	<u>Check 12615</u>	1,930.89
• Apr 01, 2025	<u>Check 12613</u>	1,492.89
• Apr 01, 2025	<u>Check 12612</u>	881.06
• Apr 01, 2025	<u>Check 12607</u>	869.00
• Apr 01, 2025	<u>Check 12604</u>	368.77
• Apr 01, 2025	<u>Check 12614</u>	40.00
• Apr 01, 2025	ACH Payment ASSET FINANCE ACH0401	261.97

Copier Lease Agreement

☛ Apr 01, 2025 ACH Payment T-MOBILE PCS SVC 800-937-8997 56.08

School cell phone

**Blue BusinessSM Plus Credit Card**BLUE OAK CHARTER SCH
SUSAN DOMENIGHINIClosing Date 04/18/25 Next Closing Date 05/19/25
Account Ending 8-42008

p. 1/9

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

New Balance	\$2,471.71
Minimum Payment Due	\$35.00
Payment Due Date	05/13/25

Membership Rewards[®] Points

Available and Pending as of 03/31/25

174,659For up to date point balance and full program details, visit membershipewards.com

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 05/13/25, 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	\$4,827
\$90	3 years	\$3,226 (Savings = \$1,601)

Account Summary

Previous Balance	\$1,620.02
Payments/Credits	-\$1,620.02
New Charges	+\$2,471.71
Fees	+\$0.00
Interest Charged	+\$0.00

New Balance	\$2,471.71
Minimum Payment Due	\$35.00

Credit Limit	\$25,000.00
Available Credit	\$22,528.29

Days in Billing Period: 30

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 8-42008Enter 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 95926Payment Due Date
05/13/25New Balance
\$2,471.71Minimum Payment Due
\$35.00See 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 000247171000003500 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/autopay today to enroll.

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

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/18/25

p. 3/9

Account Ending 8-42008



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

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

Hearing ImpairedOnline chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121Website: 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	-\$1,620.02
Credits	\$0.00
Total Payments and Credits	-\$1,620.02

Detail *Indicates posting date

	Amount
04/11/25* ONLINE PAYMENT - THANK YOU	-\$1,620.02

New Charges**Summary**

	Total
Total New Charges	\$2,471.71

Detail

SUSAN DOMENIGHINI
Card Ending 8-42008

				Amount
03/21/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310 -5102-	\$36.78
03/27/25	STAMPS.COM 0560607606 95926	855-889-7867	CA 5901-	\$19.99
04/01/25	JACKRABBIT BILLING EDUCATIONAL SERVICE	HUNTERSVILLE	NC 2600-	\$89.00
04/01/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310 -4302	\$41.50
04/01/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5610-	\$34.68
04/02/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$41.50
04/03/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$58.10
04/03/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$21.06
04/05/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$29.06
04/05/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$160.32

Continued on reverse

Detail Continued

				Amount
04/05/25	WHITEPAGES 800-952-9005	800-952-9005	WA	\$5.99
04/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5610-	\$15.71
04/08/25	ZOOM.COM 888-799-9666 +18887999666	SAN JOSE	CA 5900-	\$10.00
04/08/25	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ	CHICO	CA 5901-	\$64.74
04/09/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4302-	\$107.93
04/10/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$13.97
04/11/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5610-	\$459.52
04/11/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5502-	\$182.43
04/13/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$9.81
04/13/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 5502-	\$259.44
04/15/25	SJCOE* SJCOE-CSC LIVE +12094689053	STOCKTON	CA 5804-	\$700.00
04/15/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$58.19
04/15/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$37.81
04/15/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA 4310-	\$14.18

Fees**Amount****Total Fees for this Period****\$0.00****Interest Charged****Amount****Total Interest Charged for this Period****\$0.00****About Trailing Interest**

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

2025 Fees and Interest Totals Year-to-Date**Amount****Total Fees in 2025****\$0.00****Total Interest in 2025****\$0.00**



Blue BusinessSM Plus Credit Card
BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/18/25

p. 5/9

Account Ending 8-42008

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			



BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI

Closing Date 04/18/25

p. 7/9
Account Ending 8-42008

IMPORTANT NOTICES

EFT Error Resolution Notice

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

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

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

Your Cardmember Agreement

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

End of Important Notices.

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/18/25

p. 9/9

Account Ending 8-42008

American Express[®] Cards Warmly Welcomed**NASHVILLE WRAPS**

We are a distributor of packaging products for gift, gourmet and retail with exclusive designs, packaging & custom-print solutions.
nashvillewraps.com

NEW WORLD MEDICAL

Offering technologies in the treatment of eye disorders to the ophthalmic industry and eye care professionals worldwide.
newworldmedical.com

SPL GROUP

Simplify shipping with SPL Group! Great rates, lost package recovery, customs support & more. White glove service, hassle-free.
877-486-7918 or
splgroup.com

DRYBOX

Need secure storage? Rent or buy our quality onsite storage containers. Secure & easy one call does it all.
866-812-8646
dryboxusa.com



CliftonLarsonAllen LLP
CLAcconnect.com

March 10, 2025

Blue Oak Charter School Inc.
450 W. EAST AVENUE
CHICO, CA 95926
Attention: Susan Domenighini

Dear Susan,

Enclosed is the organization's 2023 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2025 the filing deadline.

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

CALIFORNIA FORM 199 RETURN:

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

No payment is required.

A few final reminders relating to your tax return filings:

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

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

Sincerely,

CliftonLarsonAllen LLP

Draft



CliftonLarsonAllen LLP
CLAconnect.com

BLUE OAK CHARTER SCHOOL INC.
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED JUNE 30, 2024

Draft

***** THIS IS NOT A FILEABLE COPY *****

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Form **8879-TE**

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury
Internal Revenue Service

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

Name of filer

BLUE OAK CHARTER SCHOOL INC.

EIN or SSN

02-0702969

Name and title of officer or person subject to tax **SUSAN DOMENIGHINI
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>4,396,717.</u>
2a Form 990-EZ check here	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

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

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

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

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

***** THIS IS NOT A FILEABLE COPY *****

Date

Part III Certification and Authentication

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

95405291740

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **WADE MCMULLEN**

Date **03/10/25**

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2023)

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

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

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

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

OMB No. 1545-0047

2023Open to Public
Inspection**A** For the 2023 calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024****B** Check if applicable:

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

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

Doing business as

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

450 W. EAST AVENUE

Room/suite

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

CHICO, CA 95926**F** Name and address of principal officer: **SUSAN DOMENIGHINI****SAME AS C ABOVE****D** Employer identification number**02-0702969****E** Telephone number**530-879-7483****G** Gross receipts \$**4,396,717.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF THEIR POTENTIAL.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 7
	4	Number of independent voting members of the governing body (Part VI, line 1b) 7
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 65
	6	Total number of volunteers (estimate if necessary) 125
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 4,383,914.
	9	Program service revenue (Part VIII, line 2g) 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,383,914.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,849,806.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,437,846.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 4,287,652.
19	Revenue less expenses. Subtract line 18 from line 12 96,262.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 5,490,643.
	21	Total liabilities (Part X, line 26) 4,771,204.
	22	Net assets or fund balances. Subtract line 21 from line 20 719,439.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	SUSAN DOMENIGHINI, EXECUTIVE DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	WADE MCMULLEN	WADE MCMULLEN	03/10/25		P00541671
	Firm's name	Firm's EIN			
	CLIFTONLARSONALLEN LLP	41-0746749			
	Firm's address	Phone no. (626) 857-7300			
	2210 EAST ROUTE 66				
	GLEN DORA, CA 91740				

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF EACH CHILD'S POTENTIAL, USING THE WALDORF METHOD OF TEACHING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **4,062,408.** including grants of \$ **0.**) (Revenue \$ **0.**)

OPERATED A CLASSROOM-BASED PROGRAM FOR STUDENTS IN KINDERGARTEN THROUGH GRADE EIGHT. THE SCHOOL SERVED APPROXIMATELY 223 STUDENTS IN GRADES K-8 OVER 176 OPERATING DAYS IN 2023-24. ALL 176 OF THOSE WERE TRADITIONAL CALENDAR DAYS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **4,062,408.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 65		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
SUSAN DOMENIGHINI - (530) 891-3000
450 W EAST AVENUE, CHICO, CA 95926

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

2023.05060 BLUE OAK CHARTER SCHOOL I A2745931

<p>2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization</p>		Yes	No
<p>3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual</p>	3		X
<p>4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual</p>	4	X	
<p>5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person</p>	5		X

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,333,636.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	63,081.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			4,396,717.			
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				4,396,717.	0.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	154,950.	154,950.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,166,419.	1,969,966.	196,453.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	493,305.	438,051.	55,254.	
9 Other employee benefits	95,100.	86,794.	8,306.	
10 Payroll taxes	85,163.	77,840.	7,323.	
11 Fees for services (nonemployees):				
a Management	121,474.		121,474.	
b Legal	21,921.		21,921.	
c Accounting	58,531.		58,531.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	181,864.	134,272.	47,592.	
12 Advertising and promotion	14,049.		14,049.	
13 Office expenses	69,430.	68,497.	933.	
14 Information technology	42,328.	39,766.	2,562.	
15 Royalties				
16 Occupancy	798,083.	788,888.	9,195.	
17 Travel	16,537.	16,537.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	45,522.	38,672.	6,850.	
20 Interest	203.		203.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	60,646.	55,431.	5,215.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OTHER EXPENSES	146,030.	100,932.	45,098.	
b INSTRUCTIONAL MATERIALS	91,812.	91,812.		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,663,367.	4,062,408.	600,959.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,026,453.	1	771,546.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	930,497.	3	729,665.
	4 Accounts receivable, net		4	28,543.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	77,540.	9	68,963.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 0.		
	b Less: accumulated depreciation	10b 0.	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,456,153.	15	2,985,311.
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,490,643.	16	4,584,028.	
Liabilities	17 Accounts payable and accrued expenses	450,988.	17	428,815.
	18 Grants payable		18	
	19 Deferred revenue	832,700.	19	656,520.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,487,516.	25	3,045,904.
	26 Total liabilities. Add lines 17 through 25	4,771,204.	26	4,131,239.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>			
	and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	719,439.	27	452,789.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>			
	and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	719,439.	32	452,789.	
33 Total liabilities and net assets/fund balances	5,490,643.	33	4,584,028.	

Form 990 (2023)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,396,717.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,663,367.
3	Revenue less expenses. Subtract line 2 from line 1	3	-266,650.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	719,439.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	452,789.

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

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

f Enter the number of supported organizations

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990) 2023

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Part VI

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

Draft

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

BLUE OAK CHARTER SCHOOL INC.

02-0702969

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BCOE CHARITABLE TRUST 1859 BIRD STREET OROVILLE, CA 95965	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BLUE OAK CHARTER SCHOOL INC.**02-0702969**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

to be sold to raise funds rather than to be maintained as part of the organization's collection? _____

☐ Yes

☐ No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? _____

☐ Yes

☐ No

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance _____

d Additions during the year _____

e Distributions during the year _____

f Ending balance _____

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? _____

☐ Yes

☐ No

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

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? _____

(ii) Related organizations? _____

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) _____ 0.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) DEPOSITS	28,000.
(2) RIGHT OF USE ASSET	2,957,311.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,985,311.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	3,045,904.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	3,045,904.

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

Schedule D (Form 990) 2023

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,396,717.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		4,396,717.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		4,396,717.

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

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

1	Total expenses and losses per audited financial statements		1	4,663,367.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		4,663,367.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		4,663,367.

Part XIII Supplemental Information

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

PART X, LINE 2:

THE SCHOOL IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE SCHOOL IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE SCHOOL FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

Part XIII Supplemental Information *(continued)*

Draft

**SCHEDULE E
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schools

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

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

Part I

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

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

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

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II

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

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

Schedule E (Form 990) 2023

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

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

Draft

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2023

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Draft

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023
Open to Public
Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number
02-0702969

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

THERE ARE ADVISORY COMMITTEES WHICH REVIEW AND PROPOSE ACTION TO THE BOARD.
FOR 23-24, THEY WOULD BE THE FINANCE COMMITTEE, THE SAFETY COMMITTEE, THE
CHARTER ELECTION COMMITTEE, THE FACILITIES COMMITTEE, AND THE CHARTER
REVIEW COMMITTEE. THESE ADVISORY COMMITTEES DO NOT HAVE THE AUTHORITY TO
ACT ON BEHALF OF THE GOVERNING BODY.

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

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

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

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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

BLUE OAK CHARTER SCHOOL INC.

Employer identification number

02-0702969

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

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

THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN 2024.

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

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL
STATEMENTS ARE READILY AVAILABLE TO THE PUBLIC UPON REQUEST. THE SCHOOL
CHARTER AND BYLAWS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART XII, LINE 2C:

THE PROCESS FOR OVERSIGHT AND SELECTION OF AN INDEPENDENT ACCOUNTANT
HAS NOT CHANGED FROM THE PRIOR YEAR.

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 07/01/2023, and ending (mm/dd/yyyy) 06/30/2024

Corporation/Organization name

BLUE OAK CHARTER SCHOOL INC.

Additional information. See instructions.

California corporation number

2547528

FEIN

02-0702969

Street address (suite or room)

450 W. EAST AVENUE

City

CHICO

State

CA

ZIP code

95926

Foreign country name

Foreign province/state/county

Foreign postal code

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

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1		00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	4,396,717	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	4,396,717	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	4,396,717	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	4,663,367	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-266,650	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title EXECUTIVE DIRE	Date	• Telephone 530-879-7483	
Paid Preparer's Use Only	Preparer's signature	WADE MCMULLEN	Date	03/10/25	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLEN DORA, CA 91740			• PTIN P00541671
					• Firm's FEIN 41-0746749
					• Telephone (626) 857-7300
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

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

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2		00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income	•	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8		00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
Expenses and Disbursements	11	Compensation of officers, directors, and trustees	•	11	154,950	00
	12	Other salaries and wages	•	12	2,166,419	00
	13	Interest	•	13	203	00
	14	Taxes	•	14	85,163	00
	15	Rents	•	15	798,083	00
	16	Depreciation and depletion (See instructions)	•	16		00
	17	Other expenses and disbursements	•	17	1,458,549	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	4,663,367	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1,026,453	•	771,546
2	Net accounts receivable			•	28,543
3	Net notes receivable			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments			•	
10	a Depreciable assets				
	b Less accumulated depreciation				
11	Land			•	
12	Other assets	STMT 4	4,464,190	•	3,783,939
13	Total assets		5,490,643		4,584,028
Liabilities and net worth					
14	Accounts payable		450,988	•	428,815
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities	STMT 5	4,320,216		3,702,424
19	Capital stock or principal fund			•	
20	Paid-in or capital surplus. Attach reconciliation			•	
21	Retained earnings or income fund		719,439	•	452,789
22	Total liabilities and net worth		5,490,643		4,584,028

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	-266,650	7	Income recorded on books this year not included in this return. Attach schedule	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	•		10	Net income per return. Subtract line 9 from line 6		-266,650
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5		-266,650				

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
BCOE CHARITABLE TRUST	1859 BIRD STREET OROVILLE, CA 95965		20,000.
TOTAL INCLUDED ON LINE 3			20,000.

Draft

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 2

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
SUSAN DOMENIGHINI 450 W. EAST AVENUE CHICO, CA 95926	EXECUTIVE DIRECTOR 40.00	154,950.
VICKI WONACOTT 450 W. EAST AVENUE CHICO, CA 95926	BOARD CHAIR 2.00	0.
TRISHA ATEHORTUA 450 W. EAST AVENUE CHICO, CA 95926	SECRETARY 2.00	0.
KRISTEN WOODS 450 W. EAST AVENUE CHICO, CA 95926	DIRECTOR 2.00	0.
LEANNA GLANDER 450 W. EAST AVENUE CHICO, CA 95926	DIRECTOR 2.00	0.
LAUREL HILL-WARD 450 W. EAST AVENUE CHICO, CA 95926	DIRECTOR 2.00	0.
DONNA KRESKEY 450 W. EAST AVENUE CHICO, CA 95926	DIRECTOR 2.00	0.
RYAN SANDERS 450 W. EAST AVENUE CHICO, CA 95926	DIRECTOR 2.00	0.

TOTAL TO FORM 199, PART II, LINE 11

154,950.

CA 199	OTHER EXPENSES	STATEMENT 3
DESCRIPTION		AMOUNT
OTHER EXPENSES		146,030.
INSTRUCTIONAL MATERIALS		91,812.
PENSION PLAN CONTRIBUTIONS		493,305.
OTHER EMPLOYEE BENEFITS		95,100.
MANAGEMENT FEES		121,474.
LEGAL FEES		21,921.
ACCOUNTING FEES		58,531.
OTHER PROFESSIONAL FEES		181,864.
ADVERTISING AND PROMOTION		14,049.
OFFICE EXPENSES		69,430.
INFORMATION TECHNOLOGY		42,328.
TRAVEL		16,537.
CONFERENCES AND CONVENTIONS		45,522.
INSURANCE		60,646.
TOTAL TO FORM 199, PART II, LINE 17		1,458,549.

CA 199	OTHER ASSETS	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	930,497.	729,665.
PREPAID EXPENSES AND DEFERRED CHARGES	77,540.	68,963.
DEPOSITS	28,000.	28,000.
RIGHT OF USE ASSET	3,428,153.	2,957,311.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	4,464,190.	3,783,939.

CA 199	OTHER LIABILITIES	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE LIABILITY	3,487,516.	3,045,904.
DEFERRED REVENUE	832,700.	656,520.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	4,320,216.	3,702,424.

CA 199

FUND BALANCES

STATEMENT 6

DESCRIPTIONBEG. OF YEAREND OF YEAR

NET ASSETS WITHOUT DONOR RESTRICTIONS

719,439.

452,789.

TOTAL TO FORM 199, SCHEDULE L, LINE 21

719,439.

452,789.

Draft

TAXABLE YEAR
2023**California e-file Return Authorization for
Exempt Organizations**FORM
8453-EO

Exempt Organization name

Identifying number

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

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	4,396,717
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	4,396,717
3	Total expenses and disbursements (Form 199, line 9)	3	4,663,367
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

6	<input type="checkbox"/> Direct Deposit of refund (Form 109 only.)	7a	Amount	7b	Withdrawal date (mm/dd/yyyy)
7	<input type="checkbox"/> Electronic funds withdrawal				

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8	Amount			
9	Withdrawal Date			

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

10	Routing number		12	Type of account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
11	Account number					

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

**Sign
Here**

Signature of officer

Date

EXECUTIVE DIRECTOR

Title

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO's signature	WADE MCMULLEN	Date	Check if also paid preparer	<input checked="" type="checkbox"/>	Check if self-employed	<input type="checkbox"/>	ERO's PTIN	P00541671
Firm's name (or yours if self-employed) and address	CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLEN DORA, CA						Firm's FEIN	41-0746749
							ZIP code	91740

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

**Paid
Preparer
Must
Sign**

Paid preparer's signature

Date

Check if self-employed

Paid preparer's PTIN

Firm's name (or yours if self-employed) and address

Firm's FEIN

ZIP code



3435 Silverbell Road
Chico CA 96973
530-774-2261

Speech-Language Pathologist School Contract

Advantage Therapy Services "Company" and Blue Oak Charter School ("School") (each a "Party" and both the "Parties") mutually agree as follows:

1. A speech-language pathologist, associated with Company, will provide speech-language services to the School on a full-time basis beginning 04/16/2025 and continuing until further notice or termination from either party (the "Term"). This contract may be renewed the following school year if both parties agree to continue speech therapy services.
2. **Speech-Language Services**
 - 2.1. Speech-language pathologists work to prevent, assess, diagnose, and treat speech, language, social communication, cognitive-communication, and swallowing disorders in children and adults.
 - 2.2. Speech-language services include any, all, or some of the following:
 - 2.2.1. Screening of speech-language, cognitive, and pragmatic disorders.
 - 2.2.2. Diagnosis of speech-language, cognitive, and pragmatic disorders.
 - 2.2.3. Treatment of speech-language, cognitive, and pragmatic disorders.
 - 2.2.4. Preparation of materials necessary for such treatment.
 - 2.2.5. Record keeping and documentation.
 - 2.2.6. Report writing.
 - 2.2.7. Writing complete speech-language IEPs.
 - 2.2.8. Consultation with school officials and families.
 - 2.2.9. Attendance at IEP and other meetings as necessary.
 - 2.2.10 Supervision of speech-language assistants.
3. **Compensation and Hours Allowed**
 - 3.1. Company shall be compensated \$117 per hour for all speech-language services due bi-weekly each month.
 - 3.2. All amounts payable under this Agreement shall be paid directly to Company.
 - 3.3. The School shall receive an invoice of the hours worked by the speech-language pathologist provided by the Company.
 - 3.4. If services vary due to illness, professional meetings, inclement weather, school closing, or additional hours approved by the Director of Special Education, appropriate adjustment will be reflected in the invoices provided by the Company.
4. **Company Responsibilities and Requirements**
 - 4.1. Company shall provide speech-language services to a standard of quality typical of professionals in the speech-language industry.
 - 4.2. Company shall perform its duties and responsibilities under this Agreement with commercially reasonable best efforts.
 - 4.3. Company shall carry professional liability insurance with a minimum policy limit of 1,000,000 per occurrence.
 - 4.4. Company will comply with all Federal, State, and Local regulations concerning IDEA and maintenance of confidentiality.

- 4.5. To enforce Agreement, Company may utilize subcontracts and/or employees to implement services. All subcontractors and employees will provide ONLY services listed above. Rates will be implemented as outlined in this Agreement.
5. School Responsibilities and Requirements
- 5.1. School will use commercially reasonable efforts to assist Company in providing speech-language services.
- 5.2. School will provide a clean, quiet, and organized private treatment space as well as any materials or support services required by Company.
- 5.3. School will provide all necessary training and onboarding services to the speech-language pathologist during their first week of work for the School.
- 5.4. The school shall not require the speech-language pathologist to exceed 55 cases for speech-language services, per California Code, Education Code - EDC § 56363.3
6. General Terms.
- 6.1. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which taken together shall constitute one signed agreement between the Parties. Signatures may be transmitted by facsimile or a scanned copy and shall be deemed original.
- 6.2. This Agreement, including all schedules and exhibits that are incorporated herein by reference, contains the entire agreement of the Parties regarding the subject matter described herein, and all other promises, representations, understandings, arrangements, and prior agreements related thereto are merged herein and superseded hereby. The provisions of this Agreement may not be amended, except by an agreement in writing signed by authorized representatives of both Parties.
- 6.3. Company is an independent contractor of School and not an employee, agent, partners, representative or broker of School.
- 6.4. Each Party shall at all times comply with all applicable laws and government rules, regulations, and guidelines pertaining to its business, products or services, employment obligations, and the subject matter of this Agreement. This Agreement shall be governed by and construed under the laws of the State of California without giving effect to its choice of law rules.
- 6.5. This Agreement constitutes the entire Agreement between the parties concerning the subject matter hereof, and supersedes any and all other written or oral communications, agreements, or contracts between parties with respect to this subject matter.
7. Direct hire, non-solicitation
- 7.1. School, or it's designee, agrees to notify Company in writing of it's intent to hire, enter into an arrangement to hire, or contract for services with any personnel who worked for Company in scheduled assignment in a facility during the preceding twelve (12) month period. In the event that the school or it's designee, does hire such personnel, the school, or it's designee, agrees to pay Company a onetime hire "Fee" of \$10,000.
8. Term and Termination:
- 8.1. Termination without cause: Either party has the right to terminate the agreement for either of the two contract positions, without cause by giving 30 days written notice. In the event of accident, illness, or injury preventing the Company from completing the contracted services, the contract will be terminated immediately.
- 8.2. Termination with cause: Either party reserves the right to terminate this agreement immediately if the other party fails to comply with the terms and conditions of this agreement and such failure for 15 days following receipt of written notice.

9. Construction

9.1. Section headings are included herein solely for convenience of reference and shall not be construed as part of any section or to modify the contents thereof.

10. Governing Law

10.1. This Agreement shall be governed by and construed under internal laws of the State of California without reference to conflicts of law principles.

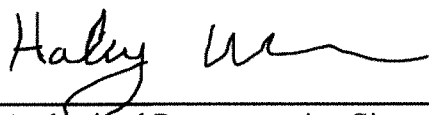
11. Interpretation

11.1. Neither this Agreement nor any uncertainty or ambiguity herein shall be construed or resolved against one party whether under any rules of construction or otherwise. On the contrary, this Agreement has been negotiated by and between the parties and shall be construed and interpreted according to the ordinary meaning of the words used so as to accomplish the purposes and intentions of all parties hereto.

Authorized Signature for the School/District

Date

Advantage Therapy Services



Authorized Representative Signature

Name: Haley Willis

Title: CEO

04/16/2025

Date



CERTIFICATED ANNUAL RATE SCHEDULE
2023/2024 Salary Schedule
effective January 1, 2024

Year of Service Step	A BA / Reg. Credential	B BA / Reg. Credential +60 Units	C BA / Reg. Credential +75 Units	C-1 BA + 75 Units with Waldorf or SPED Certification
Intern	\$55,467.00			
1	\$55,467.00	\$57,131.01	\$58,844.94	\$60,610.29
2	\$55,467.00	\$57,131.01	\$58,844.94	\$60,610.29
3	\$57,131.01	\$58,844.94	\$60,610.29	\$62,428.60
4	\$58,844.94	\$60,610.29	\$62,428.60	\$64,301.46
5	\$60,610.29	\$62,428.60	\$64,301.46	\$66,230.50
6	\$62,428.60	\$64,301.46	\$66,230.50	\$68,217.41
7	\$64,301.46	\$66,230.50	\$68,217.41	\$70,263.94
8	\$66,230.50	\$68,217.41	\$70,263.94	\$72,371.85
9	\$68,217.41	\$70,263.94	\$72,371.85	\$74,543.01
10	\$70,263.94	\$72,371.85	\$74,543.01	\$76,779.30
11	\$72,371.85	\$74,543.01	\$76,779.30	\$79,082.68
12	\$74,543.01	\$76,779.30	\$79,082.68	\$81,455.16
13	\$76,779.30	\$79,082.68	\$81,455.16	\$83,898.81
14	\$79,082.68	\$81,455.16	\$83,898.81	\$86,415.78
15	\$81,455.16	\$83,898.81	\$86,415.78	\$89,008.25
16		\$86,415.78	\$89,008.25	\$91,678.50
17		\$89,008.25	\$91,678.50	\$94,428.85
18		\$91,678.50	\$94,428.85	\$97,261.72
19			\$97,261.72	\$100,179.57
20			\$100,179.57	\$103,184.96
21			\$103,184.96	\$106,280.51
22				\$109,468.92
23				\$112,752.99
24				\$116,135.58

Days: 182

Years teaching experience is defined as working 80% or more of any given school year in a Certificated position

Years at Blue Oak based on years teaching in Blue Oak classroom as a full time Certificated teacher

Maximum previous teaching experience: 8 years

Masters Stipend: \$1,250.00 per year

Faculty Chair & Co-Chair Stipend: \$1,200.00 per year

Testing Coordinator Stipend: \$1,000.00 per year

Summer Training Stipend: \$37 per day M-F / \$100 per day weekends

Home Visits Stipend: \$20 per visit

Music Position 14 hours per week / 32 wks (Annual 10m) 20,988.80 + Stipend \$2,500



CERTIFICATED ANNUAL RATE SCHEDULE
2023/2024 Salary Schedule
effective January 1, 2024

Year of Service Step	A BA / Reg. Credential	B BA / Reg. Credential +60 Units	C BA / Reg. Credential +75 Units	C-1 BA + 75 Units with Waldorf or SPED Certification
Intern	\$57,200.00			
1	\$57,200.00	\$58,916.00	\$60,683.48	\$62,503.98
2	\$57,200.00	\$58,916.00	\$60,683.48	\$62,503.98
3	\$58,916.00	\$60,683.48	\$62,503.98	\$64,379.10
4	\$60,683.48	\$62,503.98	\$64,379.10	\$66,310.48
5	\$62,503.98	\$64,379.10	\$66,310.48	\$68,299.79
6	\$64,379.10	\$66,310.48	\$68,299.79	\$70,348.79
7	\$66,310.48	\$68,299.79	\$70,348.79	\$72,459.25
8	\$68,299.79	\$70,348.79	\$72,459.25	\$74,633.03
9	\$70,348.79	\$72,459.25	\$74,633.03	\$76,872.02
10	\$72,459.25	\$74,633.03	\$76,872.02	\$79,178.18
11	\$74,633.03	\$76,872.02	\$79,178.18	\$81,553.52
12	\$76,872.02	\$79,178.18	\$81,553.52	\$84,000.13
13	\$79,178.18	\$81,553.52	\$84,000.13	\$86,520.13
14	\$81,553.52	\$84,000.13	\$86,520.13	\$89,115.74
15	\$84,000.13	\$86,520.13	\$89,115.74	\$91,789.21
16		\$89,115.74	\$91,789.21	\$94,542.88
17		\$91,789.21	\$94,542.88	\$97,379.17
18		\$94,542.88	\$97,379.17	\$100,300.55
19			\$100,300.55	\$103,309.56
20			\$103,309.56	\$106,408.85
21			\$106,408.85	\$109,601.11
22				\$112,889.15
23				\$116,275.82
24				\$119,764.10

Days: 182

Years teaching experience is defined as working 80% or more of any given school year in a Certificated position

Years at Blue Oak based on years teaching in Blue Oak classroom as a full time Certificated teacher

Maximum previous teaching experience: 8 years

Masters Stipend: \$1,250.00 per year

Faculty Chair & Co-Chair Stipend: \$1,200.00 per year

Testing Coordinator Stipend: \$1,000.00 per year

Summer Training Stipend: \$37 per day M-F / \$100 per day weekends

Home Visits Stipend: \$20 per visit

Music Position 14 hours per week / 32 wks (Annual 10m) 20,988.80 + Stipend \$2,500



BLUE OAK SCHOOL

A BOARDMAN-INSPIRED PUBLIC CHARTER (K-6)

CLASSIFIED HOURLY RATE SCHEDULE

Salary Schedule

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

Ranges

4	16.28	17.09	17.95	18.85	19.79	21.61	22.69	23.82	25.02	26.27
5	17.09	17.95	18.85	19.79	20.78	22.36	23.48	24.65	25.89	27.18
6	17.95	18.85	19.79	20.78	21.82	23.48	24.65	25.89	27.18	28.54
7	18.85	19.79	20.78	21.82	22.91	24.65	25.89	27.18	28.54	29.97
8	19.79	20.78	21.82	22.91	24.05	25.89	27.18	28.54	29.97	31.47
9	20.78	21.82	22.91	24.05	25.26	27.18	28.54	29.97	31.47	33.04
10	21.82	22.91	24.05	25.26	26.52	28.54	29.97	31.47	33.04	34.69
11	22.91	24.05	25.26	26.52	27.84	29.97	31.47	33.04	34.69	36.43
12	24.05	25.26	26.52	27.84	29.24	31.47	33.04	34.69	36.43	38.25
13	25.26	26.52	27.84	29.24	30.70	33.04	34.69	36.43	38.25	40.16
14	26.52	27.84	29.24	30.70	32.23	34.69	36.43	38.25	40.16	42.17
15	27.84	29.24	30.70	32.23	33.84	36.43	38.25	40.16	42.17	44.28
16	29.24	30.70	32.23	33.84	35.54	38.25	40.16	42.17	44.28	46.49
17	30.70	32.23	33.84	35.54	37.31	40.16	42.17	44.28	46.49	48.81
18	32.23	33.84	35.54	37.31	39.18	42.17	44.28	46.49	48.81	51.25
19	49.96	52.46	55.08	57.84	60.73	65.36	68.63	72.06	75.66	79.44

Up to five (5) years of credit on the salary schedule may be granted for previous experience upon hire.
After longevity step 20 an increase of 1.5% will be added for each ongoing year.

RANGE	CLASSIFICATION	Board Approved: 10-17-2023
4	Instructional Aide/Classified Support/Maintenance/Custodial/Cafeteria/Translator	
5	Health Aide/Paraprofessional/Facilities Assistant	
6	Attendance Clerk/Festival Support/Front Desk	
7	Registrar/Business Office Assistant	
11	Executive Assistant/HR Coordinator	
13	Community Schools Partnership Coordinator	
17	Specialty Presenter	
19	School Nurse/Counselor	



BLUE OAK SCHOOL

A UNION-INSPIRED PUBLIC CHARTER (K-12)

CLASSIFIED HOURLY RATE SCHEDULE

DRAFT Salary Schedule

Proposed Minimum Wage Increase

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

Ranges

4	16.50	17.33	18.19	19.10	20.06	21.90	23.00	24.15	25.35	26.62
5	17.33	18.19	19.10	20.06	21.06	22.66	23.80	24.99	26.24	27.55
6	18.19	19.10	20.06	21.06	22.11	23.80	24.99	26.24	27.55	28.93
7	19.10	20.06	21.06	22.11	23.22	24.99	26.24	27.55	28.93	30.37
8	20.06	21.06	22.11	23.22	24.38	26.24	27.55	28.93	30.37	31.89
9	21.06	22.11	23.22	24.38	25.60	27.55	28.93	30.37	31.89	33.49
10	22.11	23.22	24.38	25.60	26.88	28.93	30.37	31.89	33.49	35.16
11	23.22	24.38	25.60	26.88	28.22	30.37	31.89	33.49	35.16	36.92
12	24.38	25.60	26.88	28.22	29.63	31.89	33.49	35.16	36.92	38.76
13	25.60	26.88	28.22	29.63	31.11	33.49	35.16	36.92	38.76	40.70
14	26.88	28.22	29.63	31.11	32.67	35.16	36.92	38.76	40.70	42.74
15	28.22	29.63	31.11	32.67	34.30	36.92	38.76	40.70	42.74	44.87
16	29.63	31.11	32.67	34.30	36.02	38.76	40.70	42.74	44.87	47.12
17	31.11	32.67	34.30	36.02	37.82	40.70	42.74	44.87	47.12	49.47
18	32.67	34.30	36.02	37.82	39.71	42.74	44.87	47.12	49.47	51.95
19	50.64	53.17	55.83	58.62	61.55	66.24	69.55	73.03	76.68	80.52

*Up to five (5) years of credit on the salary schedule may be granted for previous experience.
After longevity step 20 an increase of 1.5% will be added for each ongoing year.*

RANGE	CLASSIFICATION	Board Approved:
4	Instructional Aide/Classified Support/Maintenance/Custodial/Cafeteria/Translator	
5	Health Aide/Paraprofessional/Facilities Assistant	
6	Attendance Clerk/Festival Support/Front Desk	
7	Registrar/Business Office Assistant	
11	Executive Assistant/HR Coordinator	
13	Community Schools Partnership Coordinator	
17	Specialty Presenter	
19	School Nurse/Counselor	

Blue Oak Charter

5/16/2025

2024-2025

Average Daily Attendance (ADA) Summary

Page 1

8/19/2024 - 5/15/2025

School	Program(s)	Grd	Average Daily Enrollment	Average Daily Attendance	Average Daily Absences	ADA %	
Blue Oak Charter School	Regular	TK	13.53	12.33	1.20	91.13%	
		K	21.80	18.93	2.87	86.83%	
		1	17.77	16.07	1.70	90.43%	
		2	22.23	20.73	1.50	93.25%	
		3	17.28	16.18	1.10	93.63%	
		4	25.31	23.24	2.07	91.82%	
		5	27.28	25.55	1.74	93.66%	
		6	21.80	19.89	1.91	91.24%	
		7	29.10	26.06	3.05	89.55%	
		8	20.36	17.69	2.66	86.89%	
		Program Totals:			216.45	196.66	19.79
Independent Study	TK	0.07	0.07	0.00	100.00%		
	K	0.87	0.87	0.00	100.00%		
	1	0.17	0.17	0.00	100.00%		
	2	0.13	0.13	0.00	100.00%		
	4	0.02	0.02	0.00	100.00%		
	5	0.07	0.07	0.01	100.00%		
	6	0.04	0.04	0.00	100.00%		
	7	0.89	0.89	0.00	100.00%		
	8	1.00	0.84	0.16	84.00%		
	Program Totals:			3.26	3.09	0.17	94.79%
	School Totals:			219.71	199.75	19.96	90.92%

Note: Detail may not add up to the totals due to truncation of detail numbers

Proposal –

Purchase a 12 seat van to help with the transportation needs of the school.

Anyone can drive this van with proper clearance.

Much needed transportation - for students. Estimated cost to purchase a new van \$50k.

Possible uses -

Daily bus service for our students. This could help attendance. There is a real need for us to transport students.

Chico Unified

Passenger Van Driver 4 \$17.55-27.22

\$20.00 x 5 yrs per day 100/day = \$17,600 plus benefits

1: Oil changes every 5,000 miles: \$150-\$200 (2-3 times a year)

2: New Tires: \$500-\$750 (every 2 years)

3: Rotate Tires Every 6 months: Free when done at the business where the tires were purchased.

3. Brake Pads/Turn the Rotors: Every 2-3 years: \$1,000

4. General Tune up every 5 years: includes spark plugs, check the engine timing, air filter, fuel filter, ignition wires: includes inspection/replacing of: engine performance, belts, hoses, engine cooling system, air conditioning system: \$1,000.

Oil Changes, Brake pads, possible Rotor Clean up and Tires will be costly for the first 5 years for a new Van:

\$670 year over the first five years.

Any maintenance work may need to be done by ASE Certified, licensed, insured and bonded mechanics only.

Grant Award Notification

GRANTEE NAME AND ADDRESS Susan Domenighini, Superintendent Blue Oak Charter 4215 Spring Street Suite, 127 Chico, CA 95926-7238	CDE GRANT NUMBER					
	FY	PCA	Service Location	Suffix		
	24	15197	C0415	EC		
Attention Susan Domenighini, Superintendent	INDEX		County Code			
Email sdomenighini@blueoakcharterschool.org	0633		04			
Telephone (530) 879-7483	STANDARDIZED ACCOUNT CODE STRUCTURE					
Grantee Unique Entity ID (UEI) YMR6T4WDB4H6	Resource Code		Revenue Object Code			
Program Office Mental Health ADA Region Group:EC.03	3327		8182			
Name of Grant Program 2024-25 Mental Health Average Daily Attendance (MHADA)						
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$2,715		\$2,715		7/1/2024	9/30/2026
ALN	Federal Award ID Number	Federal Grant Name			Federal Agency	
84.027A	H027A240116	IDEA Part B, Section 611			U.S. Dept. of Education	

I am pleased to inform you that you have been funded for the 2024–25 Mental Health Average Daily Attendance (MHADA) grant.

This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

Please submit your e-signature to accept this award within 10 business days via Adobe Sign. Upon completion, an automated email with a final PDF copy will be sent to all parties, including the business officials and special education directors who are cc'd on the award email with view only access.

By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the Education Programs Consultant listed below to discuss other signing options.

California Department of Education Contact Emily Bunnell	Job Title Education Programs Consultant
E-mail Address mhada@cde.ca.gov	Telephone 916-327-3536
Authorized by the State Superintendent of Public Instruction or Designee ▶ <i>Tony Thurmond</i>	Date May 6, 2025

CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS

On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.

Printed Name of Authorized Agent Susan Domenighini	Title Executive Director
E-mail Address sdomenighini@blueoakcharterschool.org	Telephone 530-879-7483
Signature ▶ <i>Susan Domenighini</i> <small>Susan Domenighini (May 13, 2025 14:55 PDT)</small>	Date 5/13/25

Federally Funded Requirements

The grantee must comply with the Cash Management requirements that pertain to Title 2, Code of Federal Regulations (CFR) sections 200.302 and 200.305. Grantees of advanced federal funds must calculate and report interest on a quarterly basis to the CDE at cashmanagement@cde.ca.gov and at least annually, remit any interest earned greater than \$500 per year. Additional information is available on the CDE Interest Earned on Federal Funds web page at <https://www.cde.ca.gov/fq/ac/co/intfedfunds.asp>. Contact cashmanagement@cde.ca.gov if you have any questions.

Conditions of the Grant Award

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, as amended on December 3, 2004, and codified under Public Law (PL) 108-446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.
2. IDEA, Part B, funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations or EDGAR in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.
3. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available at the CDE General Assurances 2024-25 web page at <https://www.cde.ca.gov/fq/fo/fm/generalassurances2024-25.asp>.
4. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the AO-400, which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 to the CDE.
5. Acceptance of IDEA funds requires the grantee to complete and submit the following IDEA fiscal reports: Maintenance of Effort (MOE), per 34 *CFR* 300.203 (b-d), and Excess Cost, per 34 *CFR* 300.16. References listed above are available on the US Department of Education IDEA web page at <https://sites.ed.gov/idea/regs/b/c/300.203> and <https://sites.ed.gov/idea/regs/b/a/300.16>.
6. Note that payments are made on a reimbursement basis. In order to request reimbursement, the grantee must complete and return the Special Education Federal Grant: Expenditure Report (ER) Mental Health Average Daily Attendance Allocation. Each Expenditure Report submission must be accompanied by a completed Detailed Summary of Mental Health (MH) Expenditures Worksheet and a Community Mental Health Affiliates (CMHA) or Private Providers (PP) Worksheet/LEA Transfer Service Provider Worksheet, as appropriate. For more information on expenditure reporting and appropriate use of supplemental worksheets, please refer to the detailed resources and forms that can be found on the MHADA Padlet at <https://padlet.com/aslater47/mental-health-ada-x12u44o60h632y2u>. Note that grantees must maintain and have available documentation with sufficient detail to enable the California Department of Education (CDE) to establish a link between the services claimed and each student's Individualized Education Program (IEP). This backup documentation must be provided upon request.

The Funding Profile for the Mental Health Average Daily Attendance (MHADA) Allocation Grant, and the Local Educational Agency (LEA) Grants webpage can be found on the Funding Profile (ID 6218) CDE webpage at <https://www.cde.ca.gov/fq/fo/profile.asp?id=6218&recID=6218>.

Ensure these funds are appropriately reported by using the Standardized Account Code Structure (SACS) indicated on this award. The PCA/Resource Detail can be found at the SACS Query webpage at <https://www2.cde.ca.gov/sacsquery/pcadetail.asp?pca=15197&resourcecode=3327>. All approved project funds must be expended within the designated award period.

Note: The Federal Cash Management Improvement Act of 1990 was enacted by PL 101–453 and codified at 31 USC sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the CFR Part 205. In accordance with Title 31 CFR Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.

7. Upon completion of grant conditions 3 through 6, the initial payment will be processed up to the actual expenditures reported and approved by the CDE.
8. For the Final Expenditure Report, the grantee must report any indirect costs for the grant award period. Total indirect costs must not exceed the negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to CFR Part 200.331(a)(4). The CDE-approved rates for LEAs are available on the CDE ICR web page at <https://www.cde.ca.gov/fq/ac/ic/>.
9. The grantee must complete and submit the Final Expenditure Report and supplemental worksheet(s) to MHADA@cde.ca.gov no later than **October 10, 2026**, in order to meet end-of-year federal reporting and payment deadlines. If October 10 falls on a weekend, the final Expenditure Report will be due on the following Monday. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.
10. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, sub-recipient, subcontractor, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention web page at <https://oig.ed.gov/oig-hotline>.
11. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

If you have any questions regarding this grant, please contact the MHADA Team by email at MHADA@cde.ca.gov. Please include the Fiscal Year, Region Group number (RG#), Grantee Name, and Document name (RG# is found in the Program Office line of this GAN) in the subject line of emails sent to the MHADA Team. (Example: *FY-RG# LEA Unified – GAN*)

If you have questions regarding payment status, please contact the Special Education Division, Fiscal Payments I Unit, by email at SEDgrants@cde.ca.gov. Please include the CDE grant number, LEA name, and subject (found at the top right-hand corner, and the header of this grant award notification) in the subject line. (Example: *FY-PCA-Service Location-Suffix LEA Name – Subject*)

cc: Business Fiscal Officer
Special Education Director