

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

FINANCE COMMITTEE
REGULAR MEETING AGENDA
March 11, 2025 4:15 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/86274324425?pwd=QAqaBWzXJW9rWPomZEBqf3vMDqjVzr.1>

Meeting ID: 862 7432 4425

Passcode: N53ViD

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 4:20pm

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 - February 11, 2025

(5min)

2. FINANCIAL REPORTS

- 2.1.** Charter Impact Monthly Report (February 2025) Annie Gilbert-Charter Impact
- 2.2.** Attendance and Enrollment (15min)
 - 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 (February 2025)
- 2.4.** Credit Card Statement (February 2025)

3. BUSINESS

- 3.1.** Advantage Therapy Contract Susan Domenighini
- 3.2.** ELOP Pay Review
- 3.3.** Audit Review Packet
- 3.4.** 2nd Interim Financial Report
- 3.5.** Review Class Accounts
- 3.6.** Community School Partnership Grant

4. NEXT MEETING - March 11, 2025

5. ADJOURNMENT

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

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450 W. East Avenue, Chico, CA 95926 Room 24

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REGULAR MEETING AGENDA
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AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

- 1.1.** Call Meeting to Order 4:19pm
- 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	
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1.3. Invocation - School Verse Read

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

1.4. 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 Removal of 3.5 as it is a duplicate

1.6. Approve Minutes - (January 14, 2025)

(5min)

Michelle Greene motion. Elizabeth second motion.

➤ Vote

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

➤ Vote passes.

2. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report (January 2025) Annie Gilbert-Charter Impact

2.2. Attendance and Enrollment (15min)

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*)

Charter Impact not in attendance due to technical difficulties.

Michelle Greene motion to recommend with questions regarding forecast not available at this time. Kate McDonald second motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Ryan Sanders	x			

Susan Domenighini	x			
Kate McDonald	x			
Elizabeth Nail	x			
Michelle Greene	x			

➤ Vote passes.

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

2.4. Credit Card Statement (January 2025)

Ryan Sanders motion to recommend to the board. Elizabeth Nail second motion.

➤ Vote

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. California Community School Partnership Grant
Table and review at the next meeting.

Susan Domenighini

3.2. Federal Funding / Executive Orders Discussion

Susan Domenighini

3.3. Update on New School Site

Discussion(15 min)

3.4. 990 Review

Susan Domenighini

The 990 report is not available and will be reviewed at the board meeting next week.

3.5. ~~CCSPP Implementation Grant~~

Susan Domenighini

Removed this item.

Request to review class accounts at the next meeting.

4. NEXT MEETING - March 11, 2025

5. ADJOURNMENT 4:45pm

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____



Blue Oak Charter School

Monthly Financial Presentation – February 2025



February Highlights

Highlights

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

Compliance and Reporting

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

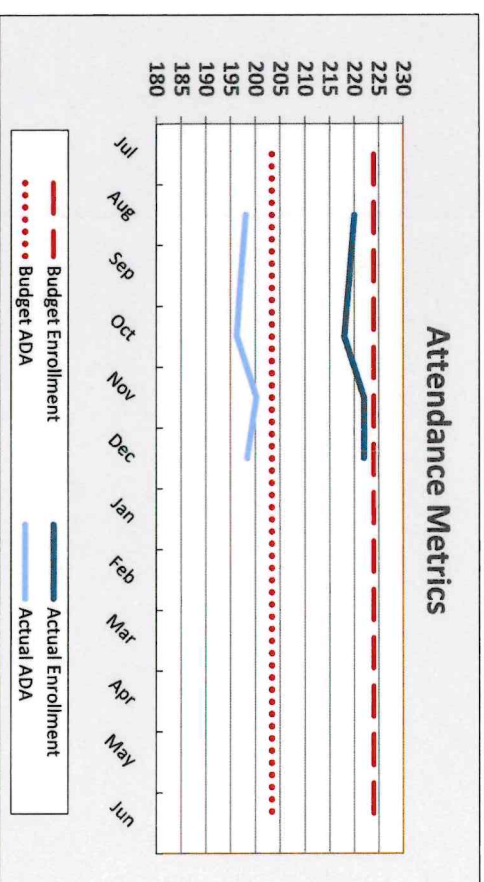


Attendance Data and Metrics

Enrollment and Per Pupil Data

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

Attendance Metrics



Enrollment 222, down from budget 234.
90% ADA 200.21 as of P-1

Revenue

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

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,445,288	\$ 1,466,521	\$ (21,233)	\$ 2,453,840	\$ 2,559,752	\$ (105,912)
Federal Revenue	57,637	107,918	(50,282)	217,445	211,322	6,123
Other State Revenue	353,014	546,915	(193,901)	1,241,145	1,133,033	108,112
Other Local Revenue	57,194	39,122	18,072	81,274	88,238	(6,964)
Total Revenue	\$ 1,913,133	\$ 2,160,476	\$ (247,343)	\$ 3,993,704	\$ 3,992,345	\$ 1,358

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

Expenses



- Special Education services \$38K over budget

Expenses

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

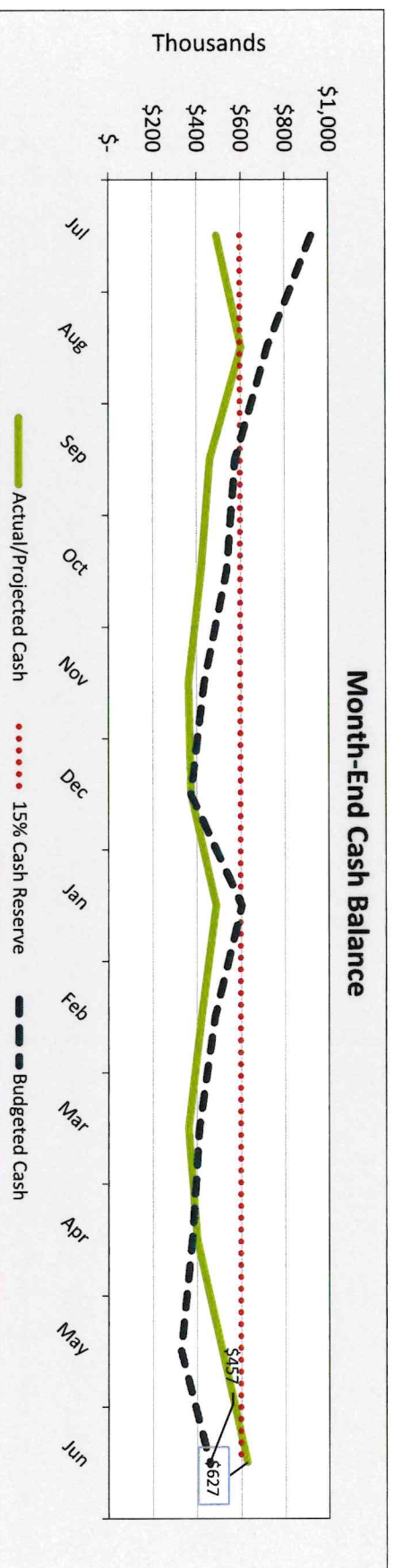
Surplus / (Deficit) & Fund Balance

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

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

Cash Balance

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



Appendices

As of February 28, 2025

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

Blue Oak Charter School

Statement of Activities

For the period ended February 28, 2025

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

Blue Oak Charter School

Statement of Activities

For the period ended February 28, 2025

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

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

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

Blue Oak Charter School

Statement of Cash Flows

For the period ended February 28, 2025

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

Blue Oak Charter School

Check Register

For the period ended December 31, 2024

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

Blue Oak Charter School

Check Register

For the period ended December 31, 2024

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

Total Disbursements Issued in February \$ 161,204.44

Blue Oak Charter School

Accounts Payable Aging

February 28, 2025

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				-	-	-	-	-	-
				-	-	-	-	-	-
Total Outstanding Invoices				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
8,376.18	60,644.20	0.00	0.00	0.00	0.00	0.00	0.00	53,139.63	0.00
138.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
773.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5,418.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14,886.96	60,644.20	0.00	0.00	0.00	0.00	0.00	53,139.63	0.00	0.00
3,519.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8,130.46	0.00	0.00	0.00	0.00	0.00	35,612.20	0.00	0.00	0.00
2,512.81	0.00	0.00	0.00	0.00	0.00	6,919.60	0.00	0.00	0.00
14,162.58	0.00	0.00	0.00	0.00	0.00	42,531.80	0.00	0.00	0.00
2,280.44	11,583.04	0.00	0.00	0.00	0.00	0.00	10,149.68	0.00	0.00
4,357.78	0.00	0.00	0.00	0.00	0.00	10,909.99	0.00	0.00	0.00
1,041.36	0.00	0.00	0.00	0.00	0.00	2,497.85	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412.28	869.12	0.00	0.00	0.00	0.00	584.21	770.50	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(609.26)	(757.44)	0.00	0.00	0.00	0.00	(2,289.56)	(69.28)	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.89	29.93	0.00	0.00	0.00	0.00	20.12	26.56	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,497.49	11,724.65	0.00	0.00	0.00	0.00	11,722.61	10,877.46	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	93.00	0.00	0.00	0.00
3,122.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63.92	0.00	0.00	0.00	0.00	0.00	122.95	0.00	0.00	0.00
46.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522.89	0.00	0.00	0.00	0.00	59,917.90	0.00	0.00	0.00	0.00
4,558.47	0.00	0.00	0.00	0.00	59,917.90	215.95	0.00	0.00	0.00
41,205.35	72,368.85	0.00	0.00	0.00	59,917.90	54,060.36	64,017.09	0.00	0.00
(41,205.35)	(59,780.85)	1,605.00	2,500.00	19,786.63	(54,060.36)	(64,017.09)	26,250.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$(41,205.35)	\$(59,780.85)	\$1,605.00	\$2,500.00	\$19,786.63	\$(54,060.36)	\$(64,017.09)	\$26,250.00		
156,586.00						85,220.00	142,992.00	70,000.00	
115,380.65						31,159.64	78,974.91		

Business Checking – XXXXX0889

Search Transactions

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

Transactions

☐ Pending ☒ Posted

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

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

Copier Lease Agreement

FSA

FSA

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

Copier Lease Agreement

School Cell Phone

**Blue BusinessSM Plus Credit Card**BLUE OAK CHARTER SCH
SUSAN DOMENIGHINIClosing Date 02/16/25 Next Closing Date 03/19/25
Account Ending 8-42008

p. 1/9

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

New Balance	\$2,391.32
Minimum Payment Due	\$35.00
Payment Due Date	03/13/25

Membership Rewards[®] Points

Available and Pending as of 01/31/25

166,633For up to date point balance and full program details, visit membershipewards.com**Account Summary**

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

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 03/13/25, you may have to pay a late fee of up to \$39.00 and your APRs may be increased to the Penalty APR of 29.99%.**Minimum Payment Warning:** If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

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

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

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

Days in Billing Period: 28

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

See page 2 for important information about your account.

 Please refer to the **IMPORTANT NOTICES** section.

↓ Please fold on the perforation below, detach and return with your payment ↓

Payment Coupon
Do not staple or use paper clips **Pay by Computer**
americanexpress.com/business **Pay by Phone**
1-800-472-9297**Account Ending 8-42008**Enter 15 digit account # on all payments.
Make check payable to American Express.SUSAN DOMENIGHINI
BLUE OAK CHARTER SCH
BLUE OAK CHARTER SCH
450 W EAST AVE
CHICO CA 95926Payment Due Date
03/13/25New Balance
\$2,391.32Minimum 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 000239132000003500 15 H

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

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

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

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

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

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

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

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

Billing Dispute Procedures

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

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

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

In your letter, give us the following information:

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

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

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

You must contact us:

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

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

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

What Will Happen After We Receive Your Letter

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

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

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

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

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

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

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

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

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

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

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

Change of Address, phone number, email

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

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

Pay Your Bill with AutoPay

Deduct your payment from your bank account automatically each month.

- Avoid late fees
- Save time

Visit americanexpress.com/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 02/16/25

p. 3/9

Account Ending 8-42008

**Customer Care & Billing Inquiries**
International Collect
Cash Advance at ATMs Inquiries
Large Print & Braille Statements1-800-521-6121
1-623-492-7719
1-800-CASH-NOW
1-800-521-6121**Hearing Impaired**Online chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121Website: 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	-\$175.34
Credits	\$0.00
Total Payments and Credits	-\$175.34

Detail

*Indicates posting date

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

New Charges**Summary**

	Total
Total New Charges	\$2,391.32

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

					Amount
01/22/25	BLS*SACWALWOLF SCHOOL	FAIR OAKS	CA	5804	\$275.00
01/22/25	BLS*CONVENFEE BUSINESS SERVICE	WAKEFIELD	MA	5804	\$8.41
01/22/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5102-	\$90.70
01/22/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$184.20
01/22/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	2600-	\$45.17
01/27/25	STAMPS.COM 0552896397 95926	855-889-7867	CA	5901-	\$19.99
01/28/25	Southwest Airlines SOUTHWEST AIRLINES (MASTE From: To: Carrier: Class: SACRAMENTO METROPO LOS ANGELES, CALIF WN G SACRAMENTO METROPO WN F Ticket Number: 5262304454511 Passenger Name: STEWART/AIYANA ROSE Document Type: PASSENGER TICKET Date of Departure: 02/26	DALLAS	TX	6331	\$262.96
01/28/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$41.12

Continued on reverse

Detail Continued

					Amount
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$32.98
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4301	\$18.34
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$41.64
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$8.52
01/30/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4310-	\$12.24
01/31/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	5610-	\$51.92
01/31/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4310-	\$17.75
02/03/25	JACKRABBIT BILLING EDUCATIONAL SERVICE	HUNTERSVILLE	NC	2600-	\$89.00
02/03/25	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$45.90
02/05/25	WHITEPAGES 800-952-9005	800-952-9005	WA		\$5.99
02/06/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	2600-	\$69.59
02/06/25	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ	CHICO	CA	5901	\$124.27
02/06/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$348.58
02/07/25	COPECART.C* DIGITAL SE +12396310309	NAPLES	FL	5102	\$97.00
02/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5101-	\$123.24
02/07/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5502-	\$126.37
02/08/25	ZOOM.COM 888-799-9666 +18887999666	SAN JOSE	CA	5900-	\$10.00
02/12/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5502-	\$26.99
02/12/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5501-	\$64.08
02/14/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$127.76
02/15/25	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5501-	\$21.61

Fees

	Amount
Total Fees for this Period	\$0.00



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

p. 5/9

Account Ending 8-42008

Interest Charged

	Amount
Total Interest Charged for this Period	\$0.00

About Trailing Interest

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

2025 Fees and Interest Totals Year-to-Date

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

Interest Charge Calculation

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

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

(v) Variable Rate

Pay - Clubs

If you are participating in ELOP after your contracted hours, the pay will be \$45 for the daily session. The session includes any prep, clean up and planning as well as the student contact time. Student contact time is 3:15-4:15 PM. If there is a late pick up past 4:20 pm, please bring the student to the front office and someone in the office hallway will relieve you and call home.

Hourly Pay

Camp Leader:

- \$45 an hour

Camp Staff:

- \$25 an hour

Leader - 8 AM to 4:30 PM

Staff - 8:30 AM to 5 PM

Substitute Teacher's utilized for ELOP coverage will be paid per contract agreements



Mary Sakuma
Superintendent
msakuma@bcoe.org

Travis Haskill
Asst. Superintendent -
Fiscal Services
(530) 532-5617
thaskill@bcoe.org

Stephanie Sanchez
Director of External
Fiscal Services
(530) 532-5674
ssanchez@bcoe.org

Board of Education
Daniel Alexander
Emily Holtom
Mike Walsh
Amy Christianson
Julian Diaz
Evan Tuchinsky
Alastair Roughton

1859 Bird Street
Oroville, CA 95965
(530) 532-5761
Fax (530) 532-5762
www.bcoe.org

An Equal Opportunity
Employer

MEMORANDUM

TO: Principal / Executive Director
FROM: Stephanie Sanchez
DATE: February 28, 2025
SUBJECT: 2023-24 Audit Documents

The Butte County Office of Education has oversight responsibilities in regards to charter schools. Our office reviews the annual audit report and any audit exceptions identified by a charter school's independent auditor and determines whether the exceptions have been corrected or have an acceptable plan of correction.

An audit certification is required and enclosed for all charters.

Our office has created an Audit Activity Reporting Calendar which specifies the established timelines, along with the materials to be completed by your charter school:

- 2023-24 Audit Activity Reporting Calendar
- Audit Certification – Due April 1, 2025.
- Resolution of Audit Findings (where applicable) - Due April 1, 2025.
- Independent Auditor Selection Form (where applicable) – Due April 1, 2025 (a list of potential firms is included)
- Summary of any audit adjustments your charter was required to make in 2024-25 as a result of your 2023-24 audit (where applicable). Please submit to the County Office backup for any audit adjustments proposed by the auditors and evidence that these adjustments have been recorded in your financial system. Please note this only includes audit adjustments which were required to be made and does not include audit adjustments that the auditors elected to pass on (PJE's) - Due April 1, 2025.

For those who have prior year Audit Findings to resolve, please complete and return with the current year forms.

If any of the above materials are not included, or if you have any questions, please email me at ssanchez@bcoe.org

BUTTE COUNTY OFFICE OF EDUCATION
2023-24 AUDIT ACTIVITY REPORTING CALENDAR

DATE	RESPONSIBILITY	ACTIVITY
December 15	District/Charter	Extension request for audit completion due date must be received by the County Office (for districts) or authorizer (for charters) for processing to the State Controller's Office (SCO).
December 15	Auditor	Audit completed.
December 15	Auditor	Audit report and management letter, if any, submitted to the SCO, California Department of Education (CDE), and County Office. (Coordination between the Local Education Agency (LEA) and auditor may be required.)
April 1	District/Charter	On or before this date, the LEA shall submit to the County Office the Resolutions of 2022/23 Audit Findings (if applicable).
April 1	District/Charter	On or before this date, the LEA shall submit to the County Office backup for any audit adjustments proposed by the auditors and evidence that these adjustments have been recorded in the financial system (if applicable).
April 1	District/Charter	On or before this date, the LEA must submit to the County Office verification that their Governing Board has approved a contract for audit service for the current fiscal year and must also submit a copy of the contract.
May 1	County Office	The County Office shall provide for an audit contract for any LEA that has not secured an auditor for the current fiscal year.
May 15	County Office	The County Office shall certify to the Superintendent of Public Instruction (SPI) that all LEA audits were reviewed and corrections were made, except as noted, or an acceptable plan was submitted.
	SPI	In accordance with EC 41020(m), the Superintendent of Public Instruction (SPI) shall be responsible for assuring that LEAs have either corrected or developed a plan of correction for any or all of the following:

(a) All Federal and State compliance audit exceptions identified in the audit.

(b) Any exceptions that the county superintendent certifies as of June 16 have not been corrected.

(c) Any repeat audit exceptions that are not assigned to a county superintendent to correct.

State Controller

In accordance with EC 41020(n), the Controller annually shall select a sampling of County Superintendents of Schools and perform a follow-up of the audit resolution process of those County Superintendents of Schools and report the results of that follow-up to the SPI and the County Superintendents of Schools that were reviewed.

BUTTE COUNTY OFFICE OF EDUCATION

**AUDIT CERTIFICATION
2023-24 FINANCIAL REPORT/AUDIT**

_____ CHARTER SCHOOL

BUTTE COUNTY, CALIFORNIA

In accordance with California Education Code Section 41020.3, the Governing Board has reviewed and accepted the prior year's Financial Report/Audit, at a public meeting, on or before January 31st and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted on _____ the Annual Financial Report as of June 30, 2024.
(Date)

(Signature) Charter School Official

(Date)

Email the Audit Certification April 1, 2025 to:

Butte County Office of Education, District Services

finrep@bcoe.org

INDEPENDENT AUDITOR SELECTION FORM

Butte County Office of Education

Butte County, California

Please complete the following:

Charter Name: _____

Audit Firm: _____

Address: _____

City and Zip Code: _____

Audit Fee per year: _____

Please email a copy of the Audit Contract to the County Office.

Authorized Charter School Representative (Print Name)

Signature

Date

Email the Independent Auditor Selection Form and Contract by **April 1, 2025** to:

Financial Reports
finrep@bcoe.org

BUTTE COUNTY OFFICE OF EDUCATION

POTENTIAL AUDIT FIRMS

Updated as of 02/24/2025

Baker Tilly US, LLP

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

Christy White, A Professional Accountancy Corp.

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

Clifton Larson Allen LLP

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

Crowe LLP

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

Eide Bailly LLP

Attention: Marilyn Brindle
2151 River Plaza Drive, Ste. 308
Sacramento, CA 95833
(909) 755-2825
www.eidebailly.com

Gilbert Associates, Inc.

Attn: Bobbie Hailes or Sarah Ellis
2880 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833
(916) 646-6464
www.gilbertcpa.com

HM&S - Horton, McNulty, & Saeteurn LLP

Attn: Kalah Horton
55 Independence Circle, Suite 102
Chico, CA 95973-7898
(530) 588-7427
www.hms-cpas.com

James Marta & Company LLP

Attn: James P. Marta, CPA
701 Howe Avenue, Suite E3
Sacramento, CA 95825
(916) 993-9494
contact@jpmcpa.com
www.jpmcpa.com

Mann, Urrutia, Nelson, CPAs & Associates, LLP

Attn: Michelle O. Nelson, CPA
1760 Creekside Oaks Dr., Suite 160
Sacramento, CA 95833
(916) 929-0540
www.muncpas.com

RT Dennis Accountancy

Attn: Robert T. Dennis, CPA, CGMA
12223 Highland Avenue, 106-625
Rancho Cucamonga, CA 91739
(909) 689-8219

Michelle M. Hanson, CPA

Attn: Michelle Hanson
200 Gateway Drive #370
Lincoln, CA 95648
(916) 434-1425
michelle@mhansoncpa.com

Stephen Roatch Accountancy Corp.

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

**These are the Auditors that have a close proximity to Butte County or that have been utilized by one of our districts or charters in the past. If you wish to go to the state website to see the entire list, please click the link:*

<https://cpads.sco.ca.gov/CPAList.aspx>

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

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

Charter School Name: Blue Oak Charter School
(continued) _____

CDS #: 04 61424 6119523

Charter Approving Entity: Chico Unified School District

County: Butte

Charter #: 0415

Fiscal Year: 2024/25

CERTIFICATION OF FINANCIAL CONDITION

 x **POSITIVE CERTIFICATION**

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

To the entity that approved the charter school:

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

Signed: _____

Date: _____

Charter School Official
(Original signature required)

Print

Name: Susan Domenighini

Title: Executive Director

To the County Superintendent of Schools:

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

Signed: _____

Date: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Print

Title: _____

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

For Approving Entity:

For Charter School:

Name

Annie Gilbert

Name

Title

Charter Impact

Title

Phone

888-474-0322

Phone

E-mail

agilbert@charterimpact.com

E-mail

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

Date

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

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 04 61424 6119323
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 0415
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

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

A. REVENUES	Object Code	Description	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1. LCFF Revenue Sources	8011	State Aid - Current Year	1,776,398.04		1,776,398.04	690,572.00		690,572.00	1,725,286.16		1,725,286.16
	8012	Education Protection Account State Aid - Current Year	40,548.00		40,548.00	200,190.00		200,190.00	40,042.00		40,042.00
	8019	State Aid - Prior Years	1,772.00		1,772.00	1,772.00		1,772.00	1,772.00		1,772.00
	8096	Transfer to Charter Schools in Lieu of Property Taxes	665,864.75		665,864.75	360,419.00		360,419.00	684,800.00		684,800.00
	8091, 8097	Other LCFF Transfers									
		Total LCFF Sources	2,484,592.79	-	2,484,592.79	1,252,953.00	-	1,252,953.00	2,451,900.16	-	2,451,900.16
2. Federal Revenues	8290	Every Student Succeeds Act (Title I-V)		64,759.00	64,759.00		16,222.00	16,222.00		64,759.00	64,759.00
	8181, 8182	Special Education - Federal		26,356.20	26,356.20		-	-		25,671.10	25,671.10
	8220	Child Nutrition - Federal		106,256.50	106,256.50		33,005.07	33,005.07		86,205.07	86,205.07
	8221	Donated Food Commodities		-	-		-	-		-	-
	8110, 8260-8299	Other Federal Revenues	46,466.49	-	46,466.49	94.00	-	94.00	46,466.49	-	46,466.49
		Total Federal Revenues	46,466.49	197,371.70	243,838.19	94.00	49,227.07	49,321.07	46,466.49	176,635.17	223,101.66
3. Other State Revenues	StateRevSE	Special Education - State	175,392.40		175,392.40	103,348.00		103,348.00	170,833.27		170,833.27
	StateRevAO	All Other State Revenues	92,382.83	917,967.09	1,010,349.92	13,885.30	202,017.12	216,002.42	89,579.75	987,359.52	1,069,939.27
		Total, Other State Revenues	92,382.83	1,093,359.49	1,185,742.32	13,885.30	395,365.12	419,350.42	89,579.75	1,086,192.79	1,257,172.54
	LocalRevAO	All Other Local Revenues	119,912.16	-	119,912.16	53,622.00	-	53,622.00	100,032.16	-	100,032.16
4. Other Local Revenues		Total, Local Revenues	119,912.16	-	119,912.16	53,622.00	-	53,622.00	100,032.16	-	100,032.16
		5. TOTAL REVENUES	2,743,344.27	1,290,731.19	4,034,075.46	1,320,654.30	354,592.19	1,675,246.49	2,887,978.56	1,344,827.96	4,032,806.53
B. EXPENDITURES	1100	1. Certified Teachers' Salaries	661,759.50	464,678.68	1,126,438.18	635,008.84	124,416.38	759,625.22	486,354.82	652,794.23	1,139,149.05
	1200	Certificated Pupil Support Salaries	60,744.22	-	60,744.22	39,170.97	-	39,170.97	60,509.61	-	60,509.61
1300	1300	Certificated Supervisors' and Administrators' Salaries	173,613.16	15,773.04	189,386.20	93,505.35	-	93,505.35	189,386.20	-	189,386.20
	1900	Other Certificated Salaries	895,116.88	480,451.72	1,375,568.60	767,885.16	124,416.38	892,301.54	736,250.63	652,794.23	1,389,044.86
		Total, Certificated Salaries	1,720,233.76	660,893.44	2,381,127.20	1,396,370.30	248,832.76	1,645,203.06	1,472,380.66	1,307,883.46	1,780,264.12
	2100	Non-certificated Salaries	75,365.97	40,510.68	115,876.65	68,296.39	24,137.24	92,433.63	112,606.89	37,817.24	150,424.13
2200	2200	Non-certificated Instructional Aides' Salaries		-	-	-	-	-	-	-	-
	2300	Non-certificated Support Salaries	67,948.00	-	67,948.00	39,636.17	-	39,636.17	67,948.00	-	67,948.00
	2400	Non-certificated Supervisors' and Administrators' Sal.	158,191.78	49,250.33	207,442.11	149,557.57	-	149,557.57	234,850.22	-	234,850.22
	2900	Clerical and Office Salaries	85,278.07	74,084.60	159,372.67	74,040.24	-	74,040.24	96,385.77	60,986.80	159,372.67
3100-3102	3100-3102	Other Non-certificated Salaries	386,784.82	163,855.61	550,640.43	331,530.37	24,137.24	355,667.61	513,790.88	98,804.14	612,595.02
		Total, Non-certificated Salaries	1,020,208.64	287,696.62	1,307,905.26	682,462.13	48,274.48	730,736.61	954,473.76	159,604.94	1,114,338.70
3200	3200	Employee Benefits	160,498.08	88,925.08	249,423.16	112,367.49	17,698.55	130,066.04	102,107.03	105,485.76	207,592.79
	3201-3202	STRS	136,287.13	49,350.38	185,637.51	116,422.75	5,856.54	122,279.29	154,124.56	28,400.88	182,625.44
	3300-3302	PERS	24,210.95	-	24,210.95	13,944.74	-	13,944.74	27,682.67	-	27,682.67
	3400-3402	OASDI / Medicare / Alternative Health and Welfare Benefits	51,178.03	20,929.72	72,107.75	43,297.76	3,595.36	46,893.12	52,890.38	16,920.86	69,811.24
3500-3502	3500-3502	Unemployment Insurance	64,719.44	33,388.92	98,108.36	57,845.11	(1,508.60)	56,336.51	60,795.82	41,540.69	102,336.51
	3601-3602	Workers' Compensation Insurance	7,756.97	4,443.07	12,200.04	534.96	73.62	608.58	3,648.95	3,465.51	7,114.46
	3701-3702	OPEB, Allocated	14,663.24	8,254.17	22,917.41	7,820.00	-	7,820.00	9,073.74	7,541.54	16,615.28
	3751-3752	OPEB, Active Employees		-	-	-	-	-	-	-	-
3900-3902	3900-3902	Other Employee Benefits		-	-	-	-	-	-	-	-
		Total, Employee Benefits	435,123.88	205,291.35	640,415.23	338,288.07	25,715.47	364,003.54	382,640.48	203,355.24	585,995.72
4. Books and Supplies	4100	Approved Textbooks and Core Curricula Materials	55.26	18,096.00	18,151.26	15,877.26	-	15,877.26	15,877.26	-	15,877.26
	4200	Books and Other Reference Materials	4,089.37	-	4,089.37	3,429.37	-	3,429.37	3,429.37	-	3,429.37
	4300	Materials and Supplies	13,701.65	51,974.60	65,676.25	33,783.94	597.26	34,381.20	34,557.67	20,781.66	55,339.33
	4400	Noncapitalized Equipment	5,695.91	-	5,695.91	3,948.83	-	3,948.83	3,948.83	-	3,948.83
	4700	Food	17,631.30	70,892.00	88,523.30	17,631.30	176.62	17,807.92	17,807.92	10.00	17,817.92
		Total, Books and Supplies	30,183.49	141,062.60	171,246.09	57,216.02	59,297.13	107,313.15	57,813.13	102,927.44	160,740.57
5. Services and Other Operating Expenditures	5100	Subagreements for Services	29,291.09	112,618.00	141,909.09	20,840.64	77,148.02	97,988.66	54,111.43	122,626.50	176,739.93
	5200	Travel and Conferences	9,375.04	-	9,375.04	2,114.55	-	2,114.55	2,017.28	-	2,017.28
	5300	Dues and Memberships	10,444.17	-	10,444.17	13,299.16	-	13,299.16	13,299.16	-	13,299.16
		Total, Services and Other Operating Expenditures	49,110.30	112,618.00	161,728.30	36,254.35	77,148.02	113,392.37	70,428.87	124,645.56	192,056.37

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

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

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Insurance	5400	64,351.00	-	64,351.00	36,288.37	-	36,288.37	64,351.00	-	64,351.00
Operations and Housekeeping Services	5500	91,100.00	-	91,100.00	66,438.26	-	66,438.26	91,992.40	-	91,992.40
Rentals, Leases, Repairs, and Maintcap. Improvements	5600	378,667.51	305,911.08	684,578.59	243,510.40	152,955.54	396,465.94	377,549.88	305,911.08	683,460.96
Rentiers direct Costs	5705789	95,510.17	(155,519.17)	-	137,955.31	(137,955.31)	-	137,955.31	(137,955.31)	-
Professors consulting Services and Operating Expend.	5800	27,410.95	37,066.00	64,476.95	109,607.33	1,230.00	110,843.33	109,607.33	(199,038.60)	(88,431.27)
Communications	5900	11,400.00	9,942.76	21,342.76	9,952.76	10.00	9,952.76	185,299.70	28,038.00	223,337.70
Total, Services and Other Operating Expenditures		977,767.93	300,069.91	1,277,837.84	640,246.84	93,554.19	733,800.03	987,695.92	286,946.92	1,274,642.84

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

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 34 61424.6119523
Charter Approving Entity: Chico Unified School District
County: Buile
Charter #: 0415
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Materials Equipment of New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay	6100-6170	-	-	-	-	-	-	-	-	-
	6200	-	-	-	-	-	-	-	-	-
	6300	-	-	-	-	-	-	-	-	-
	6400	-	-	-	-	-	-	-	-	-
	6500	-	-	-	-	-	-	-	-	-
	6900	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Appointments to Other LEAs - Spec. Ed. Transfers of Appointments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo	7110-7143	-	-	-	-	-	-	-	-	-
	7211-7213	-	-	-	-	-	-	-	-	-
	7221-7223SE	-	-	-	-	-	-	-	-	-
	7221-7223AO	-	-	-	-	-	-	-	-	-
	7281-7299	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	7438	60.98	-	60.98	60.98	-	60.98	60.98	-	60.98
	7439	60.98	-	60.98	60.98	-	60.98	60.98	-	60.98
		2,726,036.98	1,290,731.19	4,016,768.17	2,135,226.44	318,120.41	2,453,346.85	2,676,252.02	1,344,827.97	4,023,079.99
8. TOTAL EXPENDITURES		17,307.29	0.00	17,307.29	(814,572.14)	36,471.78	(778,100.36)	9,726.54	(0.00)	9,726.54
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A4-B4)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
D. OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		17,307.29	0.00	17,307.29	(814,572.14)	36,471.78	(778,100.36)	9,726.54	(0.00)	9,726.54
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
F. FUND BALANCE, RESERVES	9701	464,111.81	-	464,111.81	464,111.81	-	464,111.81	464,111.81	-	464,111.81
	9703, 9705	21,944.19	-	21,944.19	(11,322.81)	-	(11,322.81)	(11,322.81)	-	(11,322.81)
		486,056.00	-	486,056.00	452,789.00	-	452,789.00	452,789.00	-	452,789.00
		503,363.29	0.00	503,363.29	(361,783.14)	36,471.78	(325,311.36)	462,515.54	(0.00)	462,515.54
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		200,838.41	0.00	200,838.41	201,154.00	-	201,154.00	201,154.00	(0.00)	201,154.00
		302,524.88	0.00	302,524.88	(562,937.14)	-	(260,412.26)	261,361.54	(0.00)	261,361.54

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

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

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

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

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

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

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

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

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

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

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

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 24-25			Totals for 25-26	Totals for 26-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,725,286.16	0.00	1,725,286.16	1,812,182.58	1,900,440.08
Education Protection Account State Aid - Current Year	8012	40,042.00	0.00	40,042.00	40,040.00	40,040.00
State Aid - Prior Years	8019	1,772.00	0.00	1,772.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	684,800.00	0.00	684,800.00	657,522.55	657,522.55
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,451,900.16	0.00	2,451,900.16	2,509,745.14	2,598,002.63
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	64,759.00	64,759.00	54,756.00	54,756.00
Special Education - Federal	8181, 8182	0.00	25,671.10	25,671.10	26,026.00	26,026.00
Child Nutrition - Federal	8220	0.00	86,205.07	86,205.07	86,200.76	86,200.76
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	46,466.49	0.00	46,466.49	236,464.00	46,464.17
Total, Federal Revenues		46,466.49	176,635.17	223,101.66	403,446.76	213,446.93
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	170,833.27	170,833.27	173,195.02	173,195.02
All Other State Revenues	StateRevAO	89,579.75	997,359.52	1,086,939.27	751,617.00	395,671.00
Total, Other State Revenues		89,579.75	1,168,192.79	1,257,772.54	924,812.02	568,866.02
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	100,032.16	0.00	100,032.16	94,277.45	94,277.45
Total, Local Revenues		100,032.16	0.00	100,032.16	94,277.45	94,277.45
5. TOTAL REVENUES		2,687,978.56	1,344,827.96	4,032,806.53	3,932,281.38	3,474,593.04
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	486,354.82	652,794.23	1,139,149.05	1,132,935.00	1,155,546.00
Certificated Pupil Support Salaries	1200	60,509.61	0.00	60,509.61	53,346.60	54,413.53
Certificated Supervisors' and Administrators' Salaries	1300	189,386.20	0.00	189,386.20	189,386.00	193,173.72
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		736,250.63	652,794.23	1,389,044.86	1,375,667.60	1,403,133.25
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	112,606.89	37,817.24	150,424.13	94,976.25	147,875.77
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	67,948.00	0.00	67,948.00	67,948.00	69,306.96
Clerical and Office Salaries	2400	234,850.22	0.00	234,850.22	167,042.11	170,382.95
Other Non-certificated Salaries	2900	98,385.77	60,986.90	159,372.67	159,372.67	162,560.13
Total, Non-certificated Salaries		513,790.88	98,804.14	612,595.02	489,339.03	550,125.81

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

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

Description	Object Code	FY 24-25			Totals for 25-26	Totals for 26-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	102,107.03	105,485.76	207,592.79	262,752.51	267,998.40
PERS	3201-3202	154,124.56	28,400.88	182,525.44	139,461.62	158,986.36
OASDI / Medicare / Alternative	3301-3302	52,890.38	16,920.86	69,811.24	57,382.00	62,430.00
Health and Welfare Benefits	3401-3402	60,795.82	41,540.69	102,336.51	112,000.00	114,240.00
Unemployment Insurance	3501-3502	3,648.95	3,465.51	7,114.46	11,957.50	14,471.25
Workers' Compensation Insurance	3601-3602	9,073.74	7,541.54	16,615.28	26,110.09	27,345.62
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		382,640.48	203,355.24	585,995.72	609,663.73	645,471.63
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	15,877.26	0.00	15,877.26	15,876.47	16,194.00
Books and Other Reference Materials	4200	3,429.37	0.00	3,429.37	3,429.20	3,497.78
Materials and Supplies	4300	34,557.67	20,781.86	55,339.53	55,337.00	56,444.00
Noncapitalized Equipment	4400	3,948.83	0.00	3,948.83	3,948.63	4,027.61
Food	4700	(0.00)	82,145.58	82,145.58	82,141.48	83,784.31
Total, Books and Supplies		57,813.13	102,927.44	160,740.57	160,732.78	163,947.69
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	54,111.43	122,628.50	176,739.93	176,731.10	180,265.73
Travel and Conferences	5200	7,017.28	0.00	7,017.28	7,016.93	7,157.27
Dues and Memberships	5300	13,299.16	0.00	13,299.16	13,298.50	13,564.47
Insurance	5400	64,351.00	0.00	64,351.00	64,347.79	65,634.74
Operations and Housekeeping Services	5500	91,992.40	0.00	91,992.40	91,988.00	93,828.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	377,549.86	305,911.08	683,460.94	683,426.80	17,431.89
Transfers of Direct Costs	5700-5799	169,630.66	(169,630.66)	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	195,299.70	28,038.00	223,337.70	222,672.06	227,506.13
Communications	5900	14,444.43	0.00	14,444.43	14,444.00	14,733.00
Total, Services and Other Operating Expenditures		987,695.92	286,946.92	1,274,642.84	1,273,925.18	620,121.22
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	60.98	0.00	60.98	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		60.98	0.00	60.98	0.00	0.00
8. TOTAL EXPENDITURES		2,678,252.02	1,344,827.97	4,023,079.99	3,909,328.31	3,382,799.60
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		9,726.54	(0.00)	9,726.54	22,953.06	91,793.44

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

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

Description	Object Code	FY 24-25			Totals for 25-26	Totals for 26-27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,726.54	(0.00)	9,726.54	22,953.06	91,793.44
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	464,111.81	0.00	464,111.81	462,515.54	485,468.60
b. Adjustments to Beginning Balance	9793, 9795	(11,322.81)	0.00	(11,322.81)		
c. Adjusted Beginning Balance		452,789.00	0.00	452,789.00	462,515.54	485,468.60
2. Ending Fund Balance, June 30 (E + F.1.c.)		462,515.54	(0.00)	462,515.54	485,468.60	577,262.04
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	201,154.00	0.00	201,154.00	195,466.42	169,139.98
Unassigned/Unappropriated Amount	9790	261,361.54	(0.00)	261,361.54	290,002.18	408,122.06

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

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

CERTIFICATION OF FINANCIAL CONDITION

- x **POSITIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or for the subsequent fiscal year.
- NEGATIVE CERTIFICATION**
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Susan Domenighini Title: Executive Director

To the County Superintendent of Schools:

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

Signed: _____

Date: _____

Authorized Representative of
Charter Approving Entity
(Original signature required)

Print _____

Title: _____

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

For Approving Entity:

For Charter School:

Name _____

Annie Gilbert

Name

Title _____

Charter Impact

Title

Phone _____

888-474-0322

Phone

E-mail _____

agilbert@charterimpact.com

E-mail

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

_____ Date

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Blue Oak Charter School

Statement of Activity by Class

July 1, 2024 - March 7, 2025

	89-STUDENT COUNCIL	90-PARENT COUNCIL	91-CLASSROOM	1ST HAMBLIN-2025	2ND JONES-2027	3RD MEIER-2026	4TH BRYAN-2024	5TH MCDONALD-2020
Revenue								
8685 School Site Fundraising	122.64	32,798.35		433.40	3,029.67	698.65	3,770.37	7,836.80
Total Revenue	\$122.64	\$32,798.35	\$0.00	\$433.40	\$3,029.67	\$698.65	\$3,770.37	\$7,836.80
GROSS PROFIT	\$122.64	\$32,798.35	\$0.00	\$433.40	\$3,029.67	\$698.65	\$3,770.37	\$7,836.80
Expenditures								
4300 Materials & Supplies		1,061.68						
5811 Student Transportation							400.00	
5820 Fundraising Expense		1,314.70		0.86			1.27	3.19
Total Expenditures	\$0.00	\$2,376.38	\$0.00	\$0.86	\$0.00	\$0.00	\$401.27	\$3.19
NET OPERATING REVENUE	\$122.64	\$30,421.97	\$0.00	\$432.54	\$3,029.67	\$698.65	\$3,369.10	\$7,833.61
NET REVENUE	\$122.64	\$30,421.97	\$0.00	\$432.54	\$3,029.67	\$698.65	\$3,369.10	\$7,833.61

Blue Oak Charter School

Statement of Activity by Class

July 1, 2024 - March 7, 2025

	6TH TODD	7TH S.LEE 2026	8TH GRADUATED CLASS	(DELETED)	8TH MADERA-2022	HANDWORK 1	HANDWORK 2	K - GRANT	K- MOSS
Revenue									
8685 School Site Fundraising	1,398.25	6,716.77		0.00	6,223.57	1,280.00	1,037.76	4,164.94	984.15
Total Revenue	\$1,398.25	\$6,716.77		\$0.00	\$6,223.57	\$1,280.00	\$1,037.76	\$4,164.94	\$984.15
GROSS PROFIT	\$1,398.25	\$6,716.77		\$0.00	\$6,223.57	\$1,280.00	\$1,037.76	\$4,164.94	\$984.15
Expenditures									
4300 Materials & Supplies						689.51	205.74	68.27	19.51
5811 Student Transportation					12.45				
5820 Fundraising Expense	1.77	2.47							
Total Expenditures	\$1.77	\$2.47		\$0.00	\$12.45	\$689.51	\$205.74	\$68.27	\$19.51
NET OPERATING REVENUE	\$1,396.48	\$6,714.30		\$0.00	\$6,211.12	\$590.49	\$832.02	\$4,096.67	\$964.64
NET REVENUE	\$1,396.48	\$6,714.30		\$0.00	\$6,211.12	\$590.49	\$832.02	\$4,096.67	\$964.64

Blue Oak Charter School

Statement of Activity by Class

July 1, 2024 - March 7, 2025

	KINDERGARTEN FOOD	MUSIC/BAND	MUSIC/STRINGS	TOTAL 91-CLASSROOM	92-RALEY'S GARDEN GRANT	93-BO GARDEN FUND	TOTAL
Revenue							
8685 School Site Fundraising	2,000.00	0.00	2,991.38	42,565.71	368.70	231.60	\$76,087.00
Total Revenue	\$2,000.00	\$0.00	\$2,991.38	\$42,565.71	\$368.70	\$231.60	\$76,087.00
GROSS PROFIT	\$2,000.00	\$0.00	\$2,991.38	\$42,565.71	\$368.70	\$231.60	\$76,087.00
Expenditures							
4300 Materials & Supplies	919.56			1,902.59			\$2,964.27
5811 Student Transportation				400.00			\$400.00
5820 Fundraising Expense				22.01			\$1,336.71
Total Expenditures	\$919.56	\$0.00	\$0.00	\$2,324.60	\$0.00	\$0.00	\$4,700.98
NET OPERATING REVENUE	\$1,080.44	\$0.00	\$2,991.38	\$40,241.11	\$368.70	\$231.60	\$71,386.02
NET REVENUE	\$1,080.44	\$0.00	\$2,991.38	\$40,241.11	\$368.70	\$231.60	\$71,386.02