

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH
 SUSAN DOMENIGHINI
 Closing Date 02/16/26 Next Closing Date 03/19/26
 Account Ending 8-42008

p. 1/9

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

New Balance	\$6,360.64
Minimum Payment Due	\$64.00
Payment Due Date	03/13/26

Membership Rewards[®] Points
Available and Pending as of 01/31/26
9,198
For up to date point balance and full program details, visit membershiprewards.com

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 03/13/26, 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	18 years	\$14,113
\$226	3 years	\$8,144 (Savings = \$5,969)

Account Summary	
Previous Balance	\$4,734.31
Payments/Credits	-\$4,734.31
New Charges	+\$6,360.64
Fees	+\$0.00
Interest Charged	+\$0.00
New Balance \$6,360.64	
Minimum Payment Due \$64.00	
Credit Limit	\$25,000.00
Available Credit	\$18,639.36
Days in Billing Period: 28	

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

See page 2 for important information about your account.

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

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

Payment Coupon
Do not staple or use paper clips

Pay by Computer
americanexpress.com/business

Pay by Phone
1-800-472-9297

Account Ending 8-42008
Enter 15 digit account # on all payments.
Make check payable to American Express.

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

Payment Due Date	03/13/26
New Balance	\$6,360.64
Minimum Payment Due	\$64.00

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

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

\$ _____
Amount Enclosed



0000349993059480190 000636064000006400 15 4

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

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

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

Paying Interest: Your due date is at least 25 days after the Closing Date of each billing period. We will not charge you interest on your purchases if you pay the New Balance by the due date each month. We will charge you interest on balance transfers (unless otherwise disclosed) beginning on the transaction date. You can avoid paying interest on the Amount Above the Credit Limit by paying your Minimum Payment Due before the closing date of the month in which it is due. See your Card Member 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 02/16/26

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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



Website: americanexpress.com

**Customer Care
& Billing Inquiries**
 P.O. BOX 981535
 EL PASO, TX
 79998-1535

Payments
 PO BOX 60189
 CITY OF INDUSTRY
 CA
 91716-0189

Hearing Impaired

Online chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121

Payments and Credits

Summary

	Total
Payments	-\$3,206.16
Credits	-\$1,528.15
Total Payments and Credits	-\$4,734.31

Detail

*Indicates posting date

Payments		Amount
02/11/26*	ONLINE PAYMENT - THANK YOU	-\$3,206.16
Credits		Amount
01/30/26*	POINTS FOR STATEMENT CREDIT	-\$1,528.15

New Charges

Summary

	Total
Total New Charges	\$6,360.64

Detail



SUSAN DOMENIGHINI
 Card Ending 8-42008

					Amount
01/22/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$120.16
01/22/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$27.26
01/22/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$111.06
01/27/26	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$155.09
01/28/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4310-	\$38.59
01/28/26	CLIFTON LARSON ALLEN 3151187852 55402 ACCOUNTANTS AUDITORS	MINNEAPOLIS	MN	4302-	\$2,677.50
01/28/26	AUCTANE, INC. 5128864006 / james.barnet	EL SEGUNDO	CA		\$20.99
01/28/26	MICHAELS #9490 ARTS/CRAFTS	800-642-4235	TX	4302-	\$69.77
01/29/26	RECOLOGY INC 000000001 4158751000	SAN FRANCISCO	CA	5502-	\$344.00

2600-
5802-

Continued on reverse

Detail Continued					Amount
01/29/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5610-	\$13.06
01/30/26	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	5102-	\$109.05
02/01/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4310-	\$210.83
02/01/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5101-	\$46.68
02/01/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5502-	\$142.00
02/01/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	5610-	\$42.58
02/02/26	JACKRABBIT BILLING mwissman@jackrabbittech.c	HUNTERSVILLE	NC	2600-	\$129.00
02/02/26	CHEFSTORE 7565 720562 95926 TRAY,PAPR FOOD 5 LB	CHICO	CA	5310-	\$65.32
02/02/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA		\$367.59
02/03/26	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ	CHICO	CA	5901-	\$36.71
02/04/26	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	5102	\$12.99
02/04/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	4302-	\$41.74
02/04/26	AMAZON.COM MERCHANDISE	AMZN.COM/BILL	WA	5101-	\$39.20
02/04/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	2600-	\$134.35
02/05/26	WHITEPAGES 800-952-9005	800-952-9005	WA		\$5.99
02/05/26	LITTLE CAESARS 1779 0001 000000001 5306245999	CHICO	CA	4302-	\$106.96
02/08/26	ZOOM.COM 888-799-9666 +18887999666	SAN JOSE	CA	5900-	\$10.00
02/09/26	JC NELSON SUPPLY CO 2 CHICO 6280440 530-895-1413	CHICO	CA	5610-	\$58.08
02/09/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	2600	\$55.03
02/10/26	THE HOME DEPOT 800-654-0688	CHICO	CA	4302-	\$173.71
02/10/26	HOMEDEPOT.COM 800-430-3376	800-430-3376	GA	4302-	\$207.54
02/10/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	2600-	\$112.32
02/10/26	WESTLAKE ACE CHICO #150 000000150 9138888438	CHICO	CA	5610-	\$18.55
02/11/26	HOMEDEPOT.COM 800-430-3376	800-430-3376	GA	4302-	\$93.94
02/11/26	CHEFSTORE 7565 327129 95926 LINER,BSKT 12X12 BLU TRAY,PAPR FOOD 5 LB	CHICO	CA	5610-	\$103.51
02/11/26	JC NELSON SUPPLY CO 2 CHICO 6280440 530-895-1413	CHICO	CA	5610-	\$289.33
02/14/26	ELEMENTOR.COM +12121234567	WILMINGTON	DE		\$170.16



Blue BusinessSM Plus Credit Card
 BLUE OAK CHARTER SCH
 SUSAN DOMENIGHINI
 Closing Date 02/16/26

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 Card Member Agreement for details.

2026 Fees and Interest Totals Year-to-Date	
	Amount
Total Fees in 2026	\$0.00
Total Interest in 2026	\$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	16.74% (v)	\$0.00	\$0.00
Total			\$0.00

(v) Variable Rate



IMPORTANT NOTICES

EFT Error Resolution Notice

In Case of Errors or Questions About Your Electronic Transfers Telephone us at 1-800-IPAY-AXP for Pay By Phone questions, at 1-800-528-2122 for Pay By Computer questions, and at 1-800-528-4800 for AutoPay 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.

Events with Amex™ Benefit Removal

Effective June 10th, 2026, Events with Amex™ will be removed as a Card Member benefit. Although Events with Amex™ will be discontinued, Card Members can still access special tickets, unique offers, and exclusive Card Member experiences at select events. Learn more about Amex Experiences at Americanexpress.com/entertainment.

Membership Rewards® Program Terms and Conditions

For more information on the Membership Rewards® program, you can refer to the Terms and Conditions online anytime by visiting membershprewards.com/terms.



Blue BusinessSM Plus Credit Card

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 02/16/26

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Account Ending 8-42008

American Express[®] Cards Warmly Welcomed

DK HARDWARE

Building, fixing, or upgrading? Get quality hardware, bulk pricing & global shipping for builders in the US.
dkhardware.com

DISCOUNTFILTERS.COM

Quality, Affordable Filters for Your Entire Home.
discountfilters.com

DUMPSTERS.COM

Waste management company specializing in dumpster rentals and other site services.
dumpsters.com

LIBERTY MOUNTAIN SPORTS

Liberty Mountain, one-stop US wholesale distributor. Since 1952, we offer everything outdoors for your store.
libertymountain.com



BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

Board Policy# 6163.2
Adopted: _____

Animals on Campus

The Blue Oak Charter School Council recognizes that animals can be an effective teaching aid, support instructional programs, and provide vital services to students, staff, and visitors with disabilities. Instruction related to the care and treatment of animals can also help instill a sense of responsibility and promote the humane treatment of living creatures.

Animals may be brought to campus for instructional purposes only with **prior approval from school administration**. Teachers wishing to bring an animal to school, or to arrange for a student to bring an animal to class, must receive approval from administration in advance.

Animals are **not permitted on campus without prior administrative approval**, with the exception of ADA-recognized service animals.

Service Animals and Emotional Support Animals

ADA service animals are permitted on campus. Emotional Support Animals (ESAs) may be allowed but are subject to different requirements and approval processes.

When a service animal is brought onto campus, administration or designated staff may ask the following questions upon check-in at the front office:

1. Is the dog (or other animal) a service animal required because of a disability?
2. What work or task has the animal been trained to perform?

Health and Safety Requirements

All animals on campus are subject to reasonable health, safety, and sanitation precautions.

For animals approved to visit campus (excluding ADA-recognized service animals), the following documentation must be submitted and kept on file in the administrative office:

- Current vaccination records
- Current registration and identification tags

Teachers are responsible for ensuring that animals visiting their classrooms are **properly controlled at all times** and that appropriate precautions are taken to protect the safety and well-being of both students and animals.

Individuals with Disabilities

Individuals with disabilities may be accompanied by specially trained guide dogs, signal dogs, or service dogs on school premises or on school transportation in accordance with **California Education Code 39839** and **California Civil Code 54.2**.

Parent/Guardian Notification

When any animal is brought into a classroom, the principal or designee shall provide written notification to the parents/guardians of students in the affected class via email or ParentSquare. The notification will ask parents/guardians to indicate whether their child has allergies, asthma, or other health conditions that may be affected by the presence of an animal.

Liability

Blue Oak Charter School assumes no liability for animals brought to school.

**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
County: Butte
Charter #: 0415
Fiscal Year: 2025/26

CERTIFICATION OF FINANCIAL CONDITION

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:

() 2025/26 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: Tim Drury Title: Executive Director

To the County Superintendent of Schools:

() 2025/26 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)

Name: Charise Bromley Title: Director, Fiscal Services

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

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Steve McClain
Name

Charter Impact
Title

888-474-0322
Phone

smcclain@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 - Summary**

Charter School Name: Blue Oak Charter School
 (continued)
 CDS #: 04 61424 6119523
 Charter Approving Entity: Chico Unified
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,255,531.00	735,594.00	1,220,508.00	(35,023.00)	-2.79%
Education Protection Account State Aid - Current Year	8012	454,264.00	123,625.00	451,531.08	(2,732.92)	-0.60%
State Aid - Prior Years	8019	107.00	107.00	107.00	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	622,515.00	327,492.00	626,357.00	3,842.00	0.62%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,332,417.00	1,186,818.00	2,298,503.08	(33,913.92)	-1.45%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	74,627.00	35,962.00	74,627.00	-	0.00%
Special Education - Federal	8181, 8182	31,755.00	-	31,755.00	-	0.00%
Child Nutrition - Federal	8220	77,471.52	14,242.20	77,471.52	-	0.00%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	4,136.00	4,136.00	4,136.00	New
Total, Federal Revenues		183,853.52	54,340.20	187,989.52	4,136.00	2.25%
3. Other State Revenues						
Special Education - State	StateRevSE	187,160.69	108,013.00	187,160.69	-	0.00%
All Other State Revenues	StateRevAO	939,087.38	156,819.41	938,088.04	(999.34)	-0.11%
Total, Other State Revenues		1,126,248.07	264,832.41	1,125,248.73	(999.34)	-0.09%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	38,740.00	10,557.37	38,740.00	-	0.00%
Total, Local Revenues		38,740.00	10,557.37	38,740.00	-	0.00%
5. TOTAL REVENUES						
		3,681,258.59	1,516,547.98	3,650,481.33	(30,777.26)	-0.84%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,096,136.14	743,751.12	1,113,896.08	17,759.94	1.62%
Certificated Pupil Support Salaries	1200	65,912.21	42,764.71	66,290.61	378.40	0.57%
Certificated Supervisors' and Administrators' Salaries	1300	127,540.56	74,885.16	127,853.31	312.75	0.25%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,289,588.91	861,400.99	1,308,040.00	18,451.09	1.43%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	154,724.97	92,100.28	153,793.91	(931.06)	-0.60%
Non-certificated Support Salaries	2200	94.88	94.88	94.88	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	74,248.33	43,311.52	74,248.33	-	0.00%
Clerical and Office Salaries	2400	179,669.78	123,959.00	189,625.33	9,955.55	5.54%
Other Non-certificated Salaries	2900	132,708.28	74,402.77	126,464.67	(6,243.61)	-4.70%
Total, Non-certificated Salaries		541,446.24	333,868.45	544,227.12	2,780.88	0.51%
3. Employee Benefits						
STRS	3101-3102	228,160.97	149,645.50	229,327.70	1,166.73	0.51%
PERS	3201-3202	145,453.82	94,317.06	147,955.24	2,501.42	1.72%
OASDI / Medicare / Alternative	3301-3302	59,434.06	40,008.98	61,359.06	1,925.00	3.24%
Health and Welfare Benefits	3401-3402	106,713.22	53,178.37	102,761.70	(3,951.52)	-3.70%
Unemployment Insurance	3501-3502	1,209.61	565.73	1,069.73	(139.88)	-11.56%
Workers' Compensation Insurance	3601-3602	16,626.39	2,330.00	10,967.40	(5,658.99)	-34.04%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	(524.12)	(524.12)	(524.12)	New
Total, Employee Benefits		557,598.07	339,521.52	552,916.71	(4,681.36)	-0.84%

**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
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	35,089.52	31,927.08	35,089.52	-	0.00%
Materials and Supplies	4300	37,760.69	33,681.13	37,760.69	-	0.00%
Noncapitalized Equipment	4400	3,558.00	310.09	3,558.00	-	0.00%
Food	4700	91,221.52	49,291.26	91,221.52	-	0.00%
Total, Books and Supplies		167,629.73	115,209.56	167,629.73	-	0.00%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	186,800.34	105,878.99	175,533.52	(11,266.82)	-6.03%
Travel and Conferences	5200	1,000.00	1,294.06	1,000.00	-	0.00%
Dues and Memberships	5300	11,981.23	10,549.52	11,981.23	-	0.00%
Insurance	5400	57,973.87	66,561.08	57,973.87	-	0.00%
Operations and Housekeeping Services	5500	101,794.14	70,214.94	91,555.44	(10,238.70)	-10.06%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	280,777.96	414,680.13	594,283.97	313,506.01	111.66%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	230,412.06	105,843.00	230,743.05	330.99	0.14%
Communications	5900	14,276.02	5,912.47	14,276.03	0.01	0.00%
Total, Services and Other Operating Expenditures		885,015.62	780,934.19	1,177,347.11	292,331.49	33.03%
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	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		3,441,278.57	2,430,934.71	3,750,160.67	308,882.10	8.98%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		239,980.02	(914,386.73)	(99,679.34)	(339,659.36)	-141.54%

**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
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ 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)		239,980.02	(914,386.73)	(99,679.34)	(339,659.36)	-141.54%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	477,302.14	477,302.14	477,302.14	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	105,277.86	105,277.86	105,277.86	New
c. Adjusted Beginning Balance		477,302.14	582,580.00	582,580.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		717,282.16	(331,806.73)	482,900.66		
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	-	7,162.00	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	172,063.93	187,508.03	187,508.03	15,444.11	8.98%
Unassigned/Unappropriated Amount	9790	545,218.23	(526,476.76)	295,392.63	(249,825.61)	-45.82%

**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
County: Butte
Charter #: 0415
Fiscal Year: 2025/26

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
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,255,531.00	-	1,255,531.00	735,594.00	-	735,594.00	1,220,508.00	-	1,220,508.00
Education Protection Account State Aid - Current Year	8012	454,264.00	-	454,264.00	123,625.00	-	123,625.00	451,531.08	-	451,531.08
State Aid - Prior Years	8019	107.00	-	107.00	107.00	-	107.00	107.00	-	107.00
Transfer to Charter Schools In Lieu of Property Taxes	8096	622,515.00	-	622,515.00	327,492.00	-	327,492.00	626,357.00	-	626,357.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,332,417.00	-	2,332,417.00	1,186,818.00	-	1,186,818.00	2,298,503.08	-	2,298,503.08
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	74,627.00	74,627.00	-	35,962.00	35,962.00	74,627.00	74,627.00	74,627.00
Special Education - Federal	8181, 8182	-	31,755.00	31,755.00	-	-	-	31,755.00	31,755.00	31,755.00
Child Nutrition - Federal	8220	-	77,471.52	77,471.52	-	14,242.20	14,242.20	77,471.52	77,471.52	77,471.52
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	4,136.00	4,136.00	4,136.00	4,136.00	4,136.00
Total, Federal Revenues		-	183,853.52	183,853.52	-	54,340.20	54,340.20	187,989.52	187,989.52	187,989.52
3. Other State Revenues										
Special Education - State	StateRevSE	-	187,160.69	187,160.69	-	108,013.00	108,013.00	187,160.69	187,160.69	187,160.69
All Other State Revenues	StateRevAO	38,835.37	900,252.01	939,087.38	4,919.50	151,899.91	156,819.41	43,191.92	894,896.12	938,088.04
Total, Other State Revenues		38,835.37	1,087,412.70	1,126,248.07	4,919.50	259,912.91	264,832.41	43,191.92	1,082,056.81	1,125,248.73
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	38,740.00	-	38,740.00	10,557.37	-	10,557.37	38,740.00	-	38,740.00
Total, Local Revenues		38,740.00	-	38,740.00	10,557.37	-	10,557.37	38,740.00	-	38,740.00
5. TOTAL REVENUES		2,409,992.37	1,271,266.22	3,681,258.59	1,202,294.87	314,253.11	1,516,547.98	2,380,435.00	1,270,046.33	3,650,481.33
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	832,721.54	263,414.60	1,096,136.14	575,434.11	168,317.01	743,751.12	570,641.96	543,254.12	1,113,896.08
Certificated Pupil Support Salaries	1200	6,097.92	59,814.29	65,912.21	42,764.71	-	42,764.71	66,290.61	-	66,290.61
Certificated Supervisors' and Administrators' Salaries	1300	95,759.56	31,781.00	127,540.56	74,885.16	-	74,885.16	127,853.31	-	127,853.31
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		934,579.02	355,009.89	1,289,588.91	693,083.98	168,317.01	861,400.99	764,785.88	543,254.12	1,308,040.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	154,724.97	154,724.97	67,599.15	24,501.13	92,100.28	153,793.91	153,793.91	153,793.91
Non-certificated Support Salaries	2200	94.88	-	94.88	94.88	-	94.88	94.88	-	94.88
Non-certificated Supervisors' and Administrators' Sal	2300	59,398.33	14,850.00	74,248.33	43,311.52	-	43,311.52	74,248.33	-	74,248.33
Clerical and Office Salaries	2400	169,669.78	10,000.00	179,669.78	123,959.00	-	123,959.00	189,625.33	-	189,625.33
Other Non-certificated Salaries	2900	74,214.34	58,493.94	132,708.28	74,402.77	-	74,402.77	86,499.16	39,965.51	126,464.67
Total, Non-certificated Salaries		303,377.33	238,068.91	541,446.24	309,367.32	24,501.13	333,868.45	350,467.70	193,759.42	544,227.12
3. Employee Benefits										
STRS	3101-3102	106,838.08	119,322.89	226,160.97	119,564.56	30,080.94	149,645.50	130,955.21	98,372.49	229,327.70
PERS	3201-3202	81,627.55	63,826.27	145,453.82	89,446.94	4,870.12	94,317.06	95,367.98	52,587.26	147,955.24
OASDI / Medicare / Alternative	3301-3302	36,074.14	23,359.92	59,434.06	35,893.12	4,115.86	40,008.98	38,368.95	22,990.11	61,359.06
Health and Welfare Benefits	3401-3402	18,448.39	88,264.83	106,713.22	53,178.37	-	53,178.37	53,251.34	49,510.36	102,761.70
Unemployment Insurance	3501-3502	1,209.61	-	1,209.61	475.30	90.43	565.73	632.94	436.79	1,069.73
Workers' Compensation Insurance	3601-3602	16,626.39	-	16,626.39	2,330.00	-	2,330.00	4,800.94	6,166.46	10,967.40
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	(524.12)	-	(524.12)	(524.12)	-	(524.12)
Total, Employee Benefits		262,824.16	294,773.91	557,598.07	300,364.17	39,157.35	339,521.52	322,853.24	230,083.47	552,916.71
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	4,658.52	30,431.00	35,089.52	31,927.08	-	31,927.08	35,089.52	-	35,089.52
Materials and Supplies	4300	37,760.69	-	37,760.69	33,161.09	520.04	33,681.13	15,692.59	22,088.10	37,760.69
Noncapitalized Equipment	4400	3,558.00	-	3,558.00	260.95	49.14	310.09	3,558.00	-	3,558.00
Food	4700	-	91,221.52	91,221.52	49,291.26	-	49,291.26	91,221.52	-	91,221.52
Total, Books and Supplies		45,977.21	121,652.52	167,629.73	65,349.12	49,860.44	115,209.56	54,340.11	113,289.62	167,629.73
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	34,590.88	152,209.46	186,800.34	12,485.52	93,393.47	105,878.99	23,324.06	152,209.46	175,533.52
Travel and Conferences	5200	1,000.00	-	1,000.00	1,294.06	-	1,294.06	1,000.00	-	1,000.00
Dues and Memberships	5300	11,981.23	-	11,981.23	10,549.52	-	10,549.52	11,981.23	-	11,981.23
Insurance	5400	49,277.79	8,696.08	57,973.87	66,561.08	-	66,561.08	57,973.87	-	57,973.87
Operations and Housekeeping Services	5500	86,525.02	15,269.12	101,794.14	70,214.94	-	70,214.94	91,555.44	-	91,555.44
Rentals, Leases, Repairs, and Noncap. Improvements	5600	54,460.93	226,317.03	280,777.96	414,440.13	240.00	414,880.13	328,769.97	265,514.00	594,283.97
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend	5800	205,781.60	24,630.46	230,412.06	101,807.00	4,036.00	105,843.00	217,543.05	13,200.00	230,743.05
Communications	5900	12,425.01	1,851.01	14,276.02	5,912.47	-	5,912.47	14,276.03	-	14,276.03
Total, Services and Other Operating Expenditures		456,042.46	428,973.16	885,015.62	683,264.72	97,669.47	780,934.19	746,423.65	430,923.46	1,177,347.11

**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
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

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	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			-			-			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		2,002,800.18	1,438,478.39	3,441,278.57	2,051,429.31	379,505.40	2,430,934.71	2,238,870.58	1,511,290.09	3,750,160.67
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		407,192.19	(167,212.17)	239,980.02	(849,134.44)	(65,252.29)	(914,386.73)	141,564.42	(241,243.76)	(99,679.34)
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	(167,212.17)	167,212.17	-	(72,414.29)	72,414.29	-	(241,243.76)	241,243.76	-
4. TOTAL OTHER FINANCING SOURCES / USES		(167,212.17)	167,212.17	-	(72,414.29)	72,414.29	-	(241,243.76)	241,243.76	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		239,980.02	-	239,980.02	(921,548.73)	7,162.00	(914,386.73)	(99,679.34)	0.00	(99,679.34)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	477,302.14		477,302.14	477,302.14		477,302.14	477,302.14		477,302.14
b. Adjustments to Beginning Balance	9793, 9795			-	105,277.86		105,277.86	105,277.86		105,277.86
c. Adjusted Beginning Balance		477,302.14		477,302.14	582,580.00		582,580.00	582,580.00		582,580.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		717,282.16		717,282.16	(338,968.73)	7,162.00	(331,806.73)	482,900.66	0.00	482,900.66
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			-		7,162.00	7,162.00			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	172,063.93		172,063.93	187,508.03		187,508.03	187,508.03		187,508.03
Unassigned/Unappropriated Amount	9790	545,218.23		545,218.23	(526,476.76)	(0.00)	(526,476.76)	295,392.63	0.00	295,392.63

**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
County: Butte
Charter #: 0415
Fiscal Year: 2025/26

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 25-26			Totals for 26-27	Totals for 27-28
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,220,508.00	0.00	1,220,508.00	1,270,530.00	1,293,928.00
Education Protection Account State Aid - Current Year	8012	451,531.08	0.00	451,531.08	480,250.87	485,047.62
State Aid - Prior Years	8019	107.00	0.00	107.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	626,357.00	0.00	626,357.00	650,519.00	637,509.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,298,503.08	0.00	2,298,503.08	2,401,299.87	2,416,484.62
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	74,627.00	74,627.00	78,737.62	79,424.17
Special Education - Federal	8181, 8182	0.00	31,755.00	31,755.00	29,698.90	29,995.53
Child Nutrition - Federal	8220	0.00	77,471.52	77,471.52	82,399.12	83,222.12
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	4,136.00	4,136.00	0.00	0.00
Total, Federal Revenues		0.00	187,989.52	187,989.52	190,835.64	192,641.83
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	187,160.69	187,160.69	162,463.53	164,086.22
All Other State Revenues	StateRevAO	43,191.92	894,896.12	938,088.04	735,677.47	733,223.78
Total, Other State Revenues		43,191.92	1,082,056.81	1,125,248.73	898,141.00	897,310.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	38,740.00	0.00	38,740.00	39,673.63	40,887.65
Total, Local Revenues		38,740.00	0.00	38,740.00	39,673.63	40,887.65
5. TOTAL REVENUES						
		2,380,435.00	1,270,046.33	3,650,481.33	3,529,950.15	3,547,324.09
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	570,641.96	543,254.12	1,113,896.08	1,066,914.93	1,088,253.22
Certificated Pupil Support Salaries	1200	66,290.61	0.00	66,290.61	60,579.20	61,790.79
Certificated Supervisors' and Administrators' Salaries	1300	127,853.31	0.00	127,853.31	130,937.27	133,556.01
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		764,785.88	543,254.12	1,308,040.00	1,258,431.40	1,283,600.02
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	153,793.91	153,793.91	158,861.10	162,038.32
Non-certificated Support Salaries	2200	94.88	0.00	94.88	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	74,248.33	0.00	74,248.33	76,475.79	78,005.31
Clerical and Office Salaries	2400	189,625.33	0.00	189,625.33	163,735.06	167,009.76
Other Non-certificated Salaries	2900	86,499.16	39,965.51	126,464.67	134,059.39	136,740.58
Total, Non-certificated Salaries		350,467.70	193,759.42	544,227.12	533,131.35	543,793.98

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

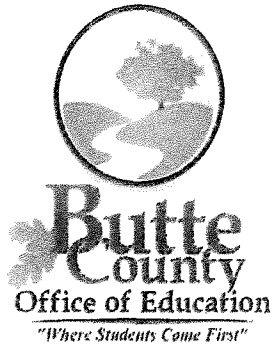
Charter School Name: Blue Oak Charter School
 (continued) _____
 CDS #: 04 61424 6119523
 Charter Approving Entity: Chico Unified
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

Description	Object Code	FY 25-26			Totals for 26-27	Totals for 27-28
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	130,955.21	98,372.49	229,327.70	240,360.40	245,167.61
PERS	3201-3202	95,367.98	52,587.26	147,955.24	143,412.33	151,174.73
OASDI / Medicare / Alternative	3301-3302	38,368.95	22,990.11	61,359.06	59,031.80	60,212.44
Health and Welfare Benefits	3401-3402	53,251.34	49,510.36	102,761.70	122,570.00	125,021.40
Unemployment Insurance	3501-3502	632.94	436.79	1,069.73	1,120.00	1,120.00
Workers' Compensation Insurance	3601-3602	4,800.94	6,166.46	10,967.40	25,081.88	25,583.52
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	(524.12)	0.00	(524.12)	0.00	0.00
Total, Employee Benefits		322,853.24	230,063.47	552,916.71	591,576.42	608,279.69
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	35,089.52	0.00	35,089.52	37,354.20	37,522.29
Materials and Supplies	4300	15,692.59	22,068.10	37,760.69	37,204.28	37,371.70
Noncapitalized Equipment	4400	3,558.00	0.00	3,558.00	3,643.75	3,734.84
Food	4700	0.00	91,221.52	91,221.52	97,108.96	97,545.96
Total, Books and Supplies		54,340.11	113,289.62	167,629.73	175,311.20	176,174.79
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	23,324.06	152,209.46	175,533.52	186,862.46	187,703.34
Travel and Conferences	5200	1,000.00	0.00	1,000.00	1,025.00	1,050.63
Dues and Memberships	5300	11,981.23	0.00	11,981.23	12,280.76	12,587.77
Insurance	5400	57,973.87	0.00	57,973.87	59,423.22	60,908.80
Operations and Housekeeping Services	5500	91,555.44	0.00	91,555.44	74,106.27	75,958.92
Rentals, Leases, Repairs, and Noncap. Improvements	5600	328,769.97	265,514.00	594,283.97	397,414.55	358,858.57
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	217,543.05	13,200.00	230,743.05	217,873.08	221,276.74
Communications	5900	14,276.03	0.00	14,276.03	14,632.93	14,998.75
Total, Services and Other Operating Expenditures		746,423.65	430,923.46	1,177,347.11	963,618.26	933,343.52
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,238,870.58	1,511,290.09	3,750,160.67	3,522,068.62	3,545,192.01
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		141,564.42	(241,243.76)	(99,679.34)	7,881.53	2,132.09

**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
 County: Butte
 Charter #: 0415
 Fiscal Year: 2025/26

Description	Object Code	FY 25-26			Totals for 26-27	Totals for 27-28
		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	(241,243.76)	241,243.76	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(241,243.76)	241,243.76	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(99,679.34)	0.00	(99,679.34)	7,881.53	2,132.09
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	477,302.14	0.00	477,302.14	482,900.66	490,782.19
b. Adjustments to Beginning Balance	9793, 9795	105,277.86	0.00	105,277.86		
c. Adjusted Beginning Balance		582,580.00	0.00	582,580.00	482,900.66	490,782.19
2. Ending Fund Balance, June 30 (E + F.1.c.)		482,900.66	0.00	482,900.66	490,782.19	492,914.28
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	187,508.03	0.00	187,508.03	176,103.43	177,259.60
Unassigned/Unappropriated Amount	9790	295,392.63	0.00	295,392.63	314,678.76	315,654.68



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
Dante Alexander
Emily Holtom
Mike Walsh
Amy Christanson
Julian Diaz
Alastair Poughan
Bill Fishkin

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

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Employer

MEMORANDUM

TO: Principal / Executive Director
FROM: Stephanie Sanchez
DATE: January 7, 2026
SUBJECT: 2024-25 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:

- 2024-25 Audit Activity Reporting Calendar
- Audit Certification – Due March 15, 2026
- Resolution of Audit Findings (where applicable) - Due March 15, 2026
- Independent Auditor Selection Form (where applicable) – Due April 1, 2026 (a list of potential firms is included)
- Summary of any audit adjustments your charter was required to make in 2025-26 as a result of your 2024-25 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) - Due March 15, 2026.

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
2024-25 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.)
March 15	District/Charter	On or before this date, the LEA shall submit to the County Office the Resolutions of 2024/25 Audit Findings (if applicable).
March 15	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:

INDEPENDENT AUDITOR SELECTION FORM

Butte County Office of Education

Butte County, California

Please complete the following:

Charter Name: Blue Oak School

Audit Firm: Clifton, Larson, Allen LLP

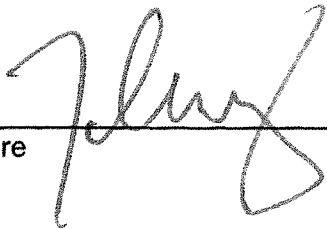
Address: 2210 East Route 166

City and Zip Code: Colton, CA 91740

Audit Fee per year: _____

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

Tim Drury - Executive Director
Authorized Charter School Representative (Print Name)

Signature 

Date 3/2/26

Email the Independent Auditor Selection Form and Contract by **April 1, 2026** to:

Financial Reports
finrep@bcoe.org

BUTTE COUNTY OFFICE OF EDUCATION

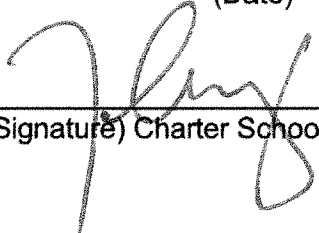
**AUDIT CERTIFICATION
2024-25 FINANCIAL REPORT/AUDIT**

Blue Oak 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 Dec. 16, 2025 the Annual Financial Report as of June 30, 2025.
(Date)


(Signature) Charter School Official

3/2/26
(Date)

Email the Audit Certification March 15, 2026 to:
Butte County Office of Education, District Services
finrep@bcoe.org

BUTTE COUNTY OFFICE OF EDUCATION
POTENTIAL AUDIT FIRMS
Updated as of 12/1/2025

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

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 Stephanie Sanchez at ssanchez@bcoe.org*



January 21, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Blue Oak School ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

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

Scope of audit services

We will audit the financial statements of Blue Oak School, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2026.

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

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

Nonaudit services

We will also provide the following nonaudit services:

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

Audit objectives

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

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

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

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

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

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

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

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

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

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

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

Auditor responsibilities, procedures, and limitations

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

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

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

- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

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

- Management Override of Control
- Revenue Recognition

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

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

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

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

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

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

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

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

Management responsibilities

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

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

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

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

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

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

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

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

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

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

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

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

Responsibilities and limitations related to nonaudit services

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

Use of financial statements

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

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

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

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

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

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

Engagement administration and other matters

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

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

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit

documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

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

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

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

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

Fees

Our professional fee is \$21,600.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Audit of financial statements \$21,600.00

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

Bill to be mailed on	Amount to be billed
April 2026	\$7,200
June 2026	\$7,200
October 2026	\$7,200

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

Unexpected circumstances

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

Changes in accounting and audit standards

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

Agreement

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

Sincerely,

CliftonLarsonAllen LLP

Response:

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

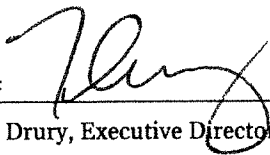
CLA
CliftonLarsonAllen LLP

Wade McMullen

McMullen, Wade, Prinicpal

SIGNED 2/21/2026, 9:22:13 PM PST

Client
Blue Oak School

SIGN: 

Tim Drury, Executive Director

DATE: *3/6/26*



PROJECT OUTLINE

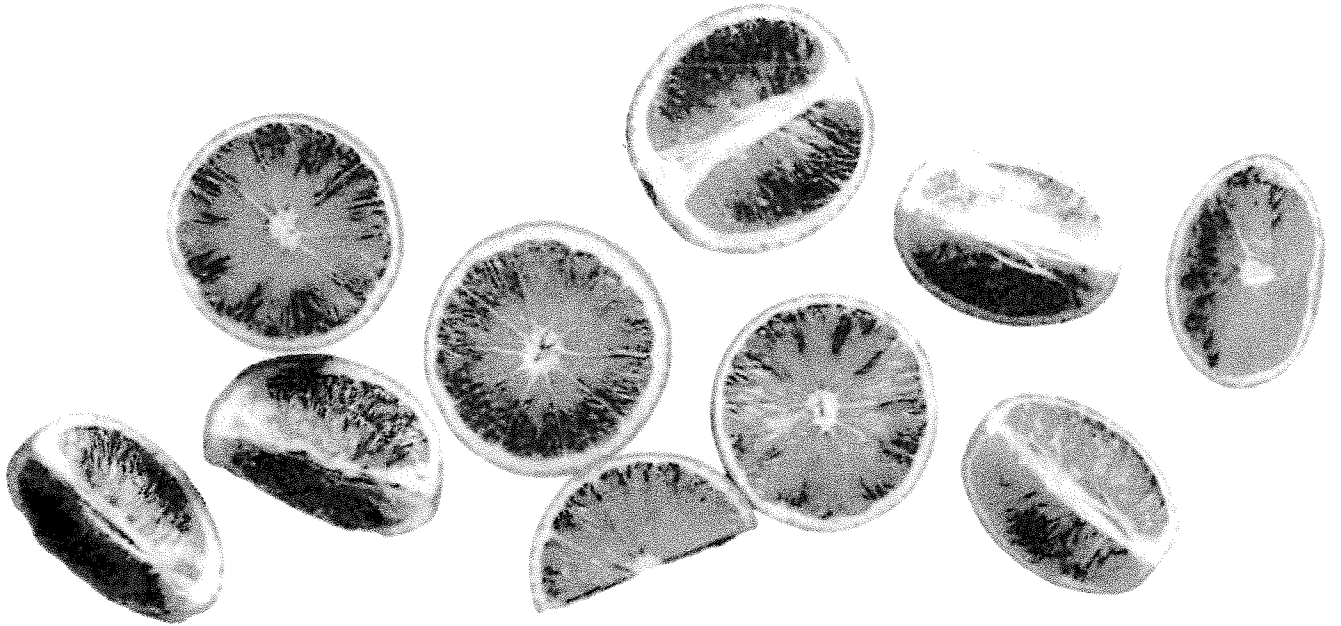
for

BLUE OAK CHARTER SCHOOL

PREPARED AND PRESENTED BY
LEEZA WOODBURY, MDA, RDN
OWNER

CONFIDENTIAL

ABOUT NOURISH PARTNERS



A LITTLE BIT ABOUT OUR HUMBLE COMPANY

While our name is new, our experience is not! The Nourish Partners team has over 40 years experience in school nutrition programs. As former directors, experienced school food consultants, menu planner, chefs and Registered Dietitians, the Nourish Partners team brings a breadth of knowledge and insight into what we do. School nutrition programs are riddled with constant change and tight oversight by state and federal entities. That's where we come in! Our goal is to relieve some of the burdens associated with operating a successful and unique program. Our support is well-crafted and strategic to help you efficiently and effectively implement change and create sustainable outcomes in your program.

CONFIDENTIAL

TEAM MEMBERS

THE PEOPLE BEHIND THIS PROJECT



LEEZA WOODBURY, MDA, RDN
OWNER

Leeza is a former food service director and consultant. She started her career in school nutrition as a menu planner and continued to fall in love with school meal programs as she advanced in her career. Never losing sight of the end goal of ensuring all students have access to healthy food daily, she understands the complexities and nuances that come along with running a program, let alone leading a diverse team. As a professor teaching Dietetics Management, she has learned and fine-tuned leadership techniques and how to lead a team toward a common goal. Her strengths include strategic planning, building relationships/partnerships, and of course all of the regulations pertaining to the federal meal program! Leeza lives in the Southern California with her husband, energetic son and his puppy and thoroughly enjoys baking desserts of all kinds.

SCOPE OF WORK

CONSULTING/COACHING SUPPORT
MARCH 2026 - AUGUST 2026

- Support with all annual school meal program requirements
- Ensure all applicable deadlines are met
- Complete & provide coaching for all applicable meal program reports, documents & forms
- Provide technical assistance throughout the school year
- Support and train the team on topics needed to ensure program compliance
- Regularly scheduled check-in calls with Food Service team + on-call support
- Support annual CNIPS applications for all applicable programs
- Reconcile monthly reimbursement claims
- Support with annual Verification process (if applicable)
- Conduct annual site monitoring (virtually)
In-person site monitoring is a separate fee. Let us know if you are interested in in-person monitoring and a scope/fee structure can be provided.
- Coordinate & conduct annual training for all meal program staff (virtually)
- Manage Administrative Review & Procurement Audits


Exclusions:

- Nourish Partners does not process meal applications / alternate income forms, import direct certification files or assign eligibility data.


Please let us know if you have any additional questions on what support is available or if your needs are different than what is proposed.

SIGNATURES

By signing below, I agree to the services outlined in this proposal.



Name of Authorized Representative



Signature of Authorized Representative

Blue Oak School


Organization Name

3/3/26

Date

Leeza Woodbury

Name of Authorized Representative



Signature of Authorized Representative

Nourish Partners

Organization Name

02/27/2026

Date