

BLUE OAK CHARTER SCHOOL
450 W. East Avenue, Chico, CA 95926 (Room 2)
FINANCE COMMITTEE
REGULAR MEETING AGENDA
Wednesday, May 13, 2026 5:00 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/82342638539?pwd=TawrRZ772EZ5FS8aazNoNUzkO8D4uh.1>

Meeting ID: 823 4263 8539

Passcode: t39y2H

Vision: To be a model for successful education of the whole child.

Mission: To nurture and deepen each child's academic and creative capacities using methods inspired by Waldorf education in a public school setting.

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

Notice: Any person with a disability may request the agenda be made available in an appropriate alternative format. A request for a disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting at, 450 W. East Ave., Chico, CA or by calling (530) 879-7483 between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday (at least 48 hours before the meeting). All efforts will be made for reasonable accommodations.

Blue Oak Charter Council (BOCC) may tape, film, stream, or broadcast any open BOCC Meeting. The BOCC Chair may announce that a recording or broadcasting is being made at the direction of BOCC members and that the recording or broadcast may capture images and sounds of those attending the meeting. Any BOCC recording may be erased or destroyed 30 days after the meeting. All times noted on the agenda are approximate and listed solely for convenience. The Board may hear items earlier or later than is noted and may move the order of agenda items.

AGENDA

OPEN SESSION - 5:00 PM

1. OPENING

1.1. Call Meeting to Order

1.2. Roll Call of Committee Members and Establish Quorum

1.3. Invocation - School Verse Read

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

1.4. Audience to Address the Committee

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Committee Members will not respond to comments due to Brown Act expectations concerning

agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

1.5. Agenda Modifications

1.6. Approve Minutes - April 2026

2. FINANCIAL REPORTS

2.1. Monthly Financials Report April 2026- Steve McClain, Charter Impact

2.1.1. Financial Presentation, Including Attendance and Enrollment Update

2.1.2. Monthly Cash Flow /Annual Forecast with Actual to Budget Summary

2.1.3. Statement of Financial Position (Balance Sheet)

2.1.4. Statement of Cash Flows

2.1.5. Accounts Payable Aging

2.1.6. Monthly Check Register including Electronic/ACH Payments

2.2. Credit Card Statement (April 2026)

3. BUSINESS

3.1. BCOE Data Agreement 2026-27

Discussion/Action

3.2. ELOP Cost Center

Discussion

4. NEXT MEETING - Wednesday, June 10, 2026

5. ADJOURNMENT

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____

BLUE OAK SCHOOL
450 W. East Avenue, Chico, CA 95926
(Room 2)
FINANCE COMMITTEE (BOFC) REGULAR MEETING AGENDA
Wednesday, April 15, 2026 5:00 PM

Join Zoom Meeting

<https://us06web.zoom.us/j/82342638539?pwd=TawrRZ772EZ5FS8aazNoNUzkO8D4uh.1>

Meeting ID: 823 4263 8539

Passcode: t39y2H

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AGENDA

OPEN SESSION - 5:00 PM

1. OPENING

- 1.1.** Call Meeting to Order 5:04pm
- 1.2.** Roll Call of Committee Members and Establish Quorum

Name	Present	Absent
Tim Drury	x	
Angela Aguilar	x	

Elizabeth Nail	x	
Michelle Greene		x
Lauren Cesca	x	

1.3. Invocation - School Verse Read

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

1.4. Audience to Address the Committee (None)

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Committee Members will not respond to comments due to Brown Act expectations concerning agendas. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

1.5. Agenda Modifications (None)

1.6. Approve Minutes - March 2026

Motion to approve minutes by Elizabeth Nail, Angela Aguilar second motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	x			
Angela Aguilar	x			
Elizabeth Nail	x			
Michelle Greene				x
Lauren Cesca	x			

➤ Vote passes.

2. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report March 2026- Jim Weber/Steve McClain
Charter Impact

2.2. Attendance and Enrollment

2.2.1. Cash Flow

2.2.2. Balance Sheet Detail

2.2.3. Warrants/Aged Payable

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

HIGHLIGHTS

- Revenues are Forecasted to be 3.60M at year end.
- Expenses are projected to be 3.70M at year end.
- Forecast loss of \$101K.
- Year-end Fund Balance is Projected to be \$482K.
- Enrollment forecast 196, ADA forecast 175.
- Cash as of March 31st is \$451K, representing 45 days cash on hand.
- Compliance and Reporting: 990 Approval by May 15, 2026

ATTENDANCE

Enrollment forecast of 196 is slightly below budget.

ADA forecast of 175 and attendance rate of 89.4% is below budget.

Unduplicated Pupil % is slightly below budget.

Actual Forecast Budget

Average Enrollment 196 196 200

ADA 173 175 182

Attendance Rate 88.1% 89.4% 90.9%

Unduplicated % 62.2% 62.2% 62.4%

Revenue per ADA \$20,516 \$19,440

Expenses per ADA \$21,093 \$18,380

REVENUE

Forecast includes \$266K one-time funding (LREBG, AMIMBG).

Additional new grants for LREBG and SSPDBG available through FY28 and FY29, forecast additional \$31K annually.

Forecast for state aid revised to reflect lower ADA revenue (\$81K).

Actual Budget Fav/(Unf) Forecast Budget Fav/(Unf)

Revenue

State Aid-Rev Limit \$ 1,419,339 \$ 981,416 \$ 437,923 \$ 2,256,998 \$ 2,338,060 \$
(81,062)

Federal Revenue 54,340 103,041 (48,701) 187,990 161,799 26,190

Other State Revenue 301,415 593,646 (292,231) 1,125,249 995,602 129,646

Other Local Revenue 13,734 21,232 (7,499) 25,000 38,740 (13,740)

Total Revenue \$ 1,788,828 \$ 1,699,336 \$ 89,492 \$ 3,595,236 \$ 3,534,201 \$ 61,035

EXPENSES

Forecast annual expenses revised downward (\$78K).

Actual Budget Fav/(Unf) Forecast Budget Fav/(Unf)

Expenses

Certificated Salaries \$ 1,123,989 \$ 1,109,428 \$ (14,561) \$ 1,330,510 \$ 1,340,433 \$ 9,924

Classified Salaries 430,099 428,126 (1,973) 543,572 562,850 19,278

Benefits 434,223 305,918 (128,305) 544,495 397,426 (147,069)

Books and Supplies 137,432 116,652 (20,780) 178,568 167,629 (10,938)

Subagreement Services 129,856 133,255 3,399 175,431 186,800 11,370

Operations 178,426 145,552 (32,874) 207,467 187,025 (20,442)

Facilities 363,243 210,345 (152,898) 473,661 280,778 (192,883)

Professional Services 139,393 138,819 (575) 242,551 218,606 (23,945)

Depreciation - - - - -

Interest - - - - -

Total Expenses \$ 2,936,662 \$ 2,588,094 \$ (348,568) \$ 3,696,254 \$ 3,341,548 \$ (354,705)

FUND BALANCE

- The End of Year Deficit is forecasted to be \$101k*
- The Fund Balance increased by \$50k from prior forecast*
- Fund Balance is 13% of Annual Expenses*
- The Year End Fund Balance is Projected to be \$481,562*

Actual Budget Fav/(Unf) Forecast Budget Fav/(Unf)

Total Surplus(Deficit) \$ (1,147,834) \$ (888,758) \$ (259,076) \$ (101,018) \$ 192,653 \$ (293,670)

Beginning Fund Balance 582,580 582,580 582,580 582,580

Ending Fund Balance \$ (565,254) \$ (306,178) \$ 481,562 \$ 775,233

As a % of Annual Expenses -15.3% -9.2% 13.0% 23.2%

CASH BALANCE

- The Year End Cash Balance is forecasted to be \$463K or 46 days cash on hand*

2.3. Point of Sale Transactions/Check Register (March 2026)

2.4. Credit Card Statement (March 2026)

Motion to accept the Charter Impact Financial Report and 2.3 and 2.4 by Lauren Cesca. Second by Angela Aguilar.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	x			
Angela Aguilar	x			
Elizabeth Nail	x			
Michelle Greene				x
Lauren Cesca	x			

➤ Vote passes.

3. BUSINESS

3.1. 990 Draft

Motion to accept this 990 and send to the BOCC for approval with the update to Tim's name instead of Susan's by Elizabeth Nail. Lauren Cesca second motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	x			
Angela Aguilar	x			
Elizabeth Nail	x			
Michelle Greene				x
Lauren Cesca	x			

➤ Vote passes

3.2. Classified Pay Scale Update

3.3. Certificated Pay Scale Update

Steve reviews minimum wage increases for both pay scales with respect to minimum wage increases. Lauren Cesca motion to recommend 3.2 & 3.3 to BOCC for approval. Elizabeth Nail second motion.

➤ Vote

Name	Yes	No	Abstain	Absent
Tim Drury	x			
Angela Aguilar	x			
Elizabeth Nail	x			
Michelle Greene				x
Lauren Cesca	x			

➤ Vote passes

3.4. Class Account Update

Reviewed class accounts.

3.5. ELOP Cost Centers

Steve reviews the ELOP Cost Centers from July 2025 through March 31, 2026

Steve will come to the next meeting with the cost for ELOP snacks.

Utilities will be allocated to ELOP and year end costs will be brought to a later meeting.

4. NEXT MEETING - Wednesday, May 13, 2026

5. ADJOURNMENT 5:58pm

Minutes Taken By: Maggie Buckley

Approved by: _____ Date: _____



BOARD FINANCIALS

BLUE OAK CHARTER SCHOOL

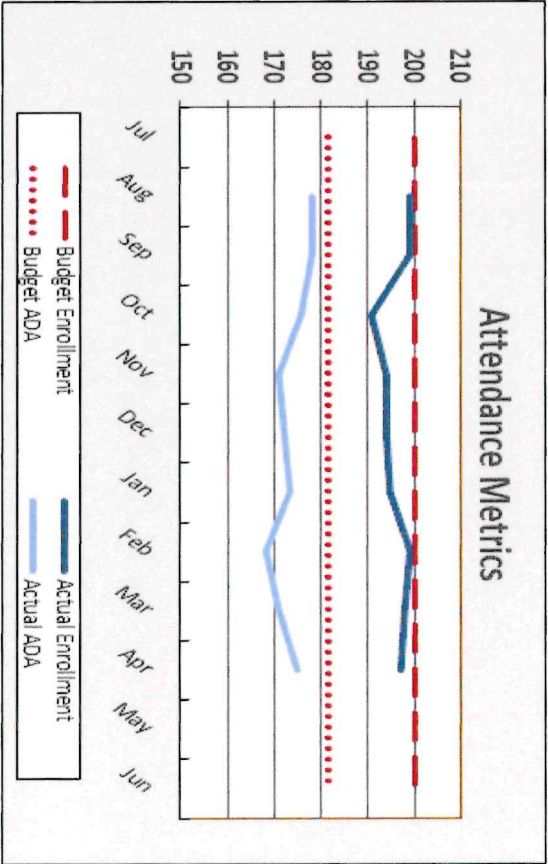
Monthly Finance Update Thru April 30, 2026

HIGHLIGHTS

- Revenues are forecasted to be 3.62M at year end.
- Expenses are projected to be 3.75M at year end.
- Forecast loss of \$134K.
- Year-end Fund Balance is projected to be \$449K.
- Cash as of March 31st is \$432K, representing 42 days cash on hand.

ATTENDANCE

Enrollment & Per Pupil Data			
	<u>Census Day</u>	<u>P2</u>	<u>Budget</u>
Average Enrollment	196	196	200
ADA		174	182
Attendance Rate		88.7%	91.0%
Unduplicated %	62.2%	62.2%	62.4%
Revenue per ADA		\$20,898	\$19,440
Expenses per ADA		\$21,558	\$18,380



Enrollment of 196 is slightly below budget.

P2 ADA is 174; Attendance rate of 88.7% is below budget of 91%.

REVENUE

- Forecast includes \$266K one-time funding (LREBG, AMIMBG).
- Additional new grants for LREBG and SSPDBG available through FY28 and FY29, forecast additional \$31K annually.
- Forecast for state aid revised to reflect lower ADA revenue (\$60K).

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,772,761	\$ 1,297,692	\$ 475,069	\$ 2,277,820	\$ 2,338,060	\$ (60,240)
Federal Revenue	110,579	112,915	(2,336)	187,990	161,799	26,190
Other State Revenue	382,970	755,987	(373,017)	1,126,388	995,602	130,786
Other Local Revenue	18,197	27,931	(9,734)	25,000	38,740	(13,740)
Total Revenue	\$ 2,284,507	\$ 2,194,525	\$ 89,983	\$ 3,617,197	\$ 3,534,201	\$ 82,996

EXPENSES

- Forecast annual expenses revised upward \$54K.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,279,807	\$ 1,241,101	\$ (38,706)	\$ 1,366,764	\$ 1,340,433	\$ (26,331)
Classified Salaries	510,525	477,026	(33,499)	563,179	562,850	(330)
Benefits	497,362	340,732	(156,631)	550,476	397,426	(153,051)
Books and Supplies	152,820	130,525	(22,294)	167,844	167,629	(215)
Subagreement Services	161,368	147,510	(13,858)	173,064	186,800	13,736
Operations	196,729	160,079	(36,650)	206,007	187,025	(18,981)
Facilities	401,945	233,425	(168,520)	475,011	280,778	(194,233)
Professional Services	186,267	172,142	(14,125)	248,559	218,606	(29,953)
Depreciation	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenses	\$ 3,386,822	\$ 2,902,539	\$ (484,282)	\$ 3,750,906	\$ 3,341,548	\$ (409,358)

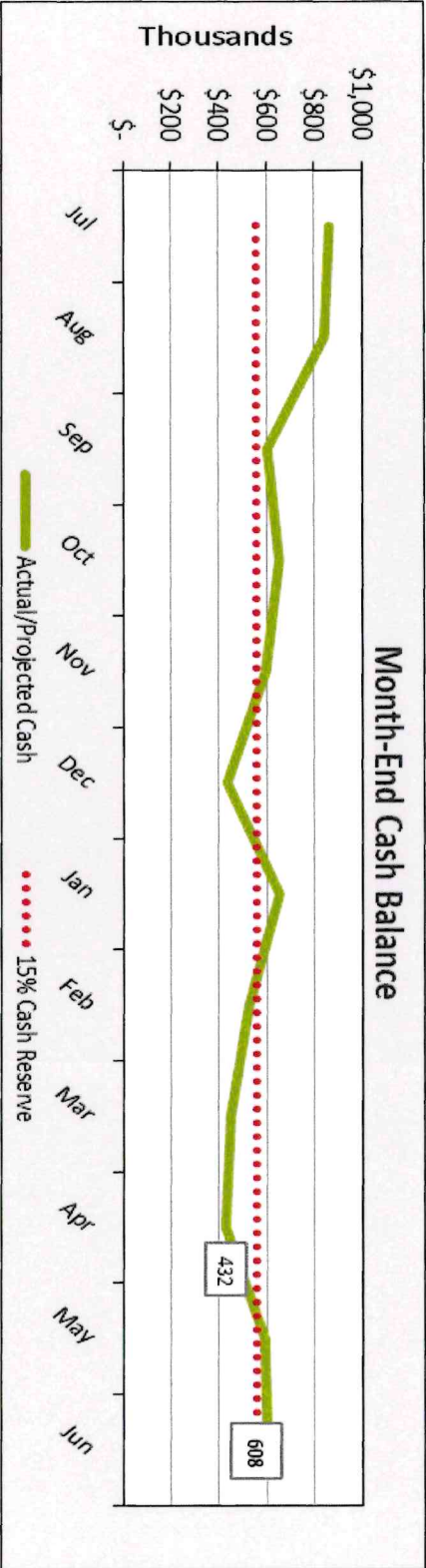
FUND BALANCE

- The End of Year Deficit is forecasted to be **\$133k**
- The Fund Balance decreased by **\$32k** from prior forecast
- Fund Balance is **12%** of Annual Expenses
- The Year End Fund Balance is Projected to be **\$448,871**

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,102,315)	\$ (708,014)	\$ (394,300)	\$ (133,709)	\$ 192,653	\$ (326,362)
Beginning Fund Balance	<u>582,580</u>	<u>582,580</u>		<u>582,580</u>	<u>582,580</u>	
Ending Fund Balance	<u><u>\$ (519,735)</u></u>	<u><u>\$ (125,434)</u></u>		<u><u>\$ 448,871</u></u>	<u><u>\$ 775,233</u></u>	
As a % of Annual Expenses	-13.9%	-3.8%		12.0%	23.2%	

CASH BALANCE

- The Year End Cash Balance is forecasted to be **\$608K**, or 59 days cash on hand
- The March Cash Balance was **\$432K**



Compliance Deadlines (next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE		Local Control and Accountability Plan - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2026-2027 LCAP year must be posted as one document assembled in the following order: LCFF Budget Overview for Parents Plan Summary Engaging Educational Partners Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Action Tables Instructions The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. Local Indicators Report - Information Item LCAP Public Hearing Approval of the LCAP (Adoption) Approval of the Budget (Adoption)	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/le/ci/
FINANCE	Board approval before June 30	Education Protection Account (EPA) spending plan - The governing board is required to approve a spending plan for EPA funds prior to recording allocable expenses for the year. This approval is not required by June 30th but is commonly approved during the annual budget adoption meeting for the upcoming year.	Charter Impact	Yes	No	https://www.cde.ca.gov/le/ea/na/na10.cas2
FINANCE	Board approval before June 30	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with BOCS support	Yes	No	https://www.cde.ca.gov/le/ea/ci/index.asp

Appendices

- Multi-Year Forecast
- Monthly Cash Flow / Annual Forecast with Actual to Budget
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Accounts Payable Aging
- Monthly Check Register

Blue Oak Charter School

Multi-Year Forecast

Revised 05/6/26

	2025-26	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast	Forecast
Assumptions				
State COLA	2.30%	2.87%	3.06%	3.34%
Other Revenue COLA	n/a	2.87%	3.06%	3.34%
Expense COLA	3.09%	2.82%	2.72%	2.79%
Enrollment	196.00	200.00	200.00	200.00
Average Daily Attendance	173.89	180.00	180.00	180.00
Revenues				
State Aid - Revenue Limit				
8011 LCFF State Aid	\$ 1,208,654	\$ 1,310,948	\$ 1,368,203	\$ 1,408,127
8012 Education Protection Account	448,053	477,107	491,706	508,129
8019 State Aid - Prior Year	(419)	-	-	-
8096 In Lieu of Property Taxes	621,532	643,370	643,370	643,370
	<u>2,277,820</u>	<u>2,431,425</u>	<u>2,503,279</u>	<u>2,559,626</u>
Federal Revenue				
8181 Special Education - Entitlement	31,755	29,236	30,130	30,212
8220 Federal Child Nutrition	77,472	82,495	85,020	87,859
8290 Title I, Part A - Basic Low Income	57,099	59,105	59,105	59,105
8291 Title II, Part A - Teacher Quality	7,528	7,793	7,793	7,793
8296 Other Federal Revenue	10,000	10,000	10,000	10,000
8299 Prior Year Federal Revenue	4,136	-	-	-
	<u>187,990</u>	<u>188,629</u>	<u>192,048</u>	<u>194,969</u>
Other State Revenue				
8311 State Special Education	187,161	161,400	166,339	171,894
8520 Child Nutrition	70,249	74,804	77,093	79,668
8545 School Facilities (SB740)	184,200	237,958	192,416	192,416
8550 Mandated Cost	4,065	3,676	3,922	4,053
8560 State Lottery	47,472	50,550	52,097	53,837
8598 Prior Year Revenue	839	-	-	-
8599 Other State Revenue	632,402	338,001	343,676	328,461
	<u>1,126,388</u>	<u>866,389</u>	<u>835,542</u>	<u>830,329</u>
Other Local Revenue				
8689 Other Fees and Contracts	-	-	-	-
8690 Contributions	-	-	-	-
8699 School Fundraising	25,000	25,000	25,000	25,000
	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total Revenue	\$ 3,617,197	\$ 3,511,443	\$ 3,555,869	\$ 3,609,925
Expenses				
Certificated Salaries				
1100 Teachers' Salaries	1,105,008	1,066,792	1,093,523	1,126,329
1170 Teachers' Substitute Hours	54,736	-	-	-
1175 Teachers' Extra Duty/Stipends	7,800	-	-	-
1200 Pupil Support Salaries	70,127	61,752	63,604	65,512
1300 Administrators' Salaries	129,093	134,002	138,022	142,163
	<u>1,366,764</u>	<u>1,262,546</u>	<u>1,295,149</u>	<u>1,334,004</u>
Classified Salaries				
2100 Instructional Salaries	161,080	163,028	167,919	172,957
2200 Support Salaries	95	-	-	-
2300 Classified Administrators' Salaries	62,730	-	-	-
2400 Clerical and Office Staff Salaries	207,441	167,804	172,838	178,023
2900 Other Classified Salaries	131,832	140,118	144,322	148,651
	<u>563,179</u>	<u>470,950</u>	<u>485,079</u>	<u>499,631</u>
Benefits				
3101 STRS	235,908	241,146	247,374	254,795
3202 PERS	155,850	124,331	130,486	136,899
3301 OASDI	39,474	29,199	30,075	30,977
3311 Medicare	26,347	25,136	25,813	26,588
3401 Health and Welfare	88,446	129,780	133,673	137,684
3501 State Unemployment	957	1,085	1,085	1,085
3601 Workers' Compensation	4,019	24,269	24,923	25,671
	<u>550,476</u>	<u>574,946</u>	<u>593,430</u>	<u>613,698</u>

Blue Oak Charter School

Multi-Year Forecast

Revised 05/6/26

	2025-26	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast	Forecast
Books and Supplies				
4100 Textbooks and Core Curricula	-	-	-	-
4200 Books and Other Materials	32,017	34,076	35,003	35,980
4302 School Supplies	11,639	12,388	12,725	13,080
4305 Software	10,977	11,683	12,000	12,335
4310 Office Expense	20,000	21,287	21,866	22,476
4311 Business Meals	1,680	1,789	1,837	1,888
4312 School Fundraising	-	-	-	-
4400 Noncapitalized Equipment	310	3,660	3,760	3,865
4700 Food Services	91,222	97,090	99,730	102,513
	167,844	181,972	186,921	192,136
Subagreement Services				
5101 Nursing	19,595	20,855	21,423	22,020
5102 Special Education	152,209	162,001	166,407	171,050
5105 Security	1,260	1,341	1,378	1,416
	173,064	184,197	189,207	194,486
Operations and Housekeeping				
5201 Auto and Travel	4,000	4,113	4,225	4,343
5300 Dues & Memberships	12,019	12,357	12,694	13,048
5400 Insurance	87,974	90,455	92,915	95,507
5501 Utilities	81,963	84,274	86,566	88,981
5502 Janitorial Services	12,273	12,620	12,963	13,325
5900 Communications	6,340	6,519	6,696	6,883
5901 Postage and Shipping	1,438	1,479	1,519	1,561
	206,007	211,816	217,577	223,648
Facilities, Repairs and Other Leases				
5601 Rent	454,397	352,530	285,060	285,060
5603 Equipment Leases	14,861	15,817	16,247	16,700
5610 Repairs and Maintenance	5,754	5,916	6,077	6,246
	475,011	374,263	307,384	308,007
Professional/Consulting Services				
5801 IT	11,526	11,851	12,173	12,513
5802 Audit & Taxes	17,700	18,199	18,694	19,216
5803 Legal	17,670	18,168	18,662	19,183
5804 Professional Development	16,147	16,147	16,587	17,049
5805 General Consulting	32,516	20,000	20,544	21,117
5806 Special Activities/Field Trips	22,102	22,726	23,344	23,995
5807 Bank Charges	613	630	647	665
5808 Printing	105	108	111	114
5809 Other taxes and fees	4,000	4,113	4,224	4,342
5810 Payroll Service Fee	7,748	7,966	8,183	8,411
5811 Management Fee	81,185	79,007	80,007	81,223
5812 District Oversight Fee	22,778	24,314	25,033	25,596
5814 SPED Encroachment	5,401	-	-	-
5815 Public Relations/Recruitment	9,068	9,324	9,577	9,845
	248,559	232,553	237,786	243,270
Depreciation	-	-	-	-
Interest				
7438 Interest Expense	-	-	-	-
	-	-	-	-
Total Expenses	\$ 3,750,906	\$ 3,493,243	\$ 3,512,534	\$ 3,608,880
Surplus (Deficit)	\$ (133,709)	\$ 18,200	\$ 43,335	\$ 1,044
Fund Balance, Beginning of Year	\$ 582,580	\$ 448,871	\$ 467,071	\$ 510,405
Fund Balance, End of Year	\$ 448,871	\$ 467,071	\$ 510,405	\$ 511,450
	12.0%	13.4%	14.5%	14.2%

Blue Oak Charter School

Multi-Year Forecast

Revised 05/6/26

	2025-26	2026-27	2027-28	2028-29
	Budget	Forecast	Forecast	Forecast
Cash Flow Adjustments				
Surplus (Deficit)	(133,709)	18,200	43,335	1,044
Cash Flows From Operating Activities				
Depreciation/Amortization	(1,415,827)	-	-	-
Public Funding Receivables	517,558	(363,070)	(6,784)	(20,873)
Prepaid Expenses	62,688	-	-	-
Accounts Payable	(76,252)	2,872	149	200
Accrued Expenses	(353,810)	-	-	-
Deferred Revenue	(142,206)	-	-	-
Cash Flows From Investing Activities				
Purchases of Prop. And Equip.	3,873,497	-	-	-
Cash Flows From Financing Activities				
Proceeds(Payments) on Debt	-	-	-	-
Total Change in Cash	2,363,018	(341,999)	36,699	(19,628)
Cash, Beginning of Year	799,584	3,162,602	2,820,604	2,857,303
Cash, End of Year	\$ 3,162,602	\$ 2,820,604	\$ 2,857,303	\$ 2,837,675

Blue Oak Charter School

Monthly Cash Flow/Budget FY25-26

Revised 05/6/26

AOA = 173.89



ADA = 173.89																	
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	
Revenues																	
State Aid - Revenue Limit																	
8011 LCFF State Aid	66,872	66,872	120,370	120,370	120,370	120,370	120,370	96,982	96,982	96,982	96,982	96,982	(11,852)	1,208,654	1,350,063	(141,409)	
8012 Education Protection Account	-	-	-	-	-	-	123,625	-	123,625	-	123,625	-	200,803	448,053	366,166	81,887	
8019 State Aid - Prior Year	-	-	107	-	-	-	(12,318)	-	(14,185)	-	40,977	-	(419)	(419)	-	(419)	
8096 In Lieu of Property Taxes	66,872	66,872	120,477	120,370	291,793	103,872	52,197	96,982	80,059	91,838	49,811	49,811	22,521	621,532	621,331	(291)	
Federal Revenue																	
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	31,755	31,755	23,634	8,121	
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	7,377	77,472	77,472	-	
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	35,962	-	-	-	13,760	-	-	57,099	45,024	12,075	
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	7,528	5,669	1,859	
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	
8299 Prior Year Federal Revenue	-	-	-	-	-	-	4,136	-	-	-	-	-	-	4,136	-	-	
Other State Revenue																	
8311 State Special Education	9,507	9,851	17,731	17,731	-	17,731	35,462	-	35,462	-	15,830	15,830	12,027	187,161	158,093	29,067	
8520 Child Nutrition	-	-	-	-	-	-	12,827	-	17,887	-	5,854	14,509	-	70,249	70,249	-	
8545 School Facilities (58740)	-	-	-	-	-	-	83,505	-	-	-	46,050	-	12,893	184,200	199,136	(14,936)	
8550 Mandated Cost	-	-	-	-	-	-	4,065	-	-	-	-	-	-	4,065	3,775	290	
8560 State Lottery	-	-	-	-	-	-	-	-	-	-	16,451	-	31,021	47,472	49,631	(2,159)	
8598 Prior Year Revenue	2	-	-	-	-	-	853	-	-	(15)	-	-	-	839	-	-	
8599 Other State Revenue	17,500	-	-	-	-	-	18,996	-	1,121	5,380	155,410	433,995	-	632,402	514,719	117,683	
Other Local Revenue	27,099	9,851	17,731	17,731	-	30,558	161,953	-	36,583	81,555	223,144	464,333	55,940	1,126,388	995,602	130,786	
8699 School Fundraising	60	1,995	547	421	2,671	3,842	1,021	2,092	1,084	4,463	3,402	3,402	-	25,000	38,740	(13,740)	
Total Revenue	93,941	78,718	138,755	138,522	294,464	272,884	471,946	99,074	200,524	485,679	379,795	839,625	113,270	3,617,197	3,534,200	82,997	
Expenses																	
Certificated Salaries																	
1100 Teachers' Salaries	70,232	109,936	114,675	108,393	101,230	103,983	106,787	109,857	100,404	120,118	59,393	-	-	1,105,008	1,045,110	(59,899)	
1170 Teachers' Substitute Hours	803	2,900	3,700	4,200	5,438	4,423	5,132	8,300	6,613	13,208	-	-	-	54,736	31,950	(22,786)	
1175 Teachers' Extra Duty/Stipends	200	200	-	-	-	200	1,300	200	2,940	2,760	-	-	-	7,800	6,750	(1,050)	
1200 Pupil Support Salaries	2,203	6,062	8,431	8,046	8,960	3,724	5,339	7,048	5,543	8,890	5,882	-	-	70,127	54,414	(15,713)	
1300 Administrators' Salaries	10,698	10,698	10,698	10,698	10,698	10,698	10,698	10,842	10,842	10,842	10,842	10,842	-	129,093	142,210	(13,117)	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000	-
Classified Salaries	84,135	129,796	137,504	131,337	126,326	123,027	129,275	136,247	126,341	155,818	76,116	10,842	-	1,366,764	1,340,433	(26,333)	
2100 Instructional Salaries	798	10,584	17,813	17,566	20,399	11,944	12,996	17,469	13,367	22,721	15,423	-	-	161,080	119,765	(41,315)	
2200 Support Salaries	-	95	-	-	-	-	-	-	-	-	-	-	-	95	-	(95)	
2300 Classified Administrators' Salaries	6,187	6,187	6,187	6,187	6,187	6,187	6,187	6,187	3,427	9,805	-	-	-	62,730	69,307	6,577	
2400 Clerical and Office Staff Salaries	18,205	17,089	18,989	18,270	20,569	13,775	17,062	20,049	10,361	28,857	13,817	10,399	-	207,441	170,383	(37,058)	
2900 Other Classified Salaries	1,696	9,867	15,356	14,681	15,603	7,233	9,968	14,916	10,454	19,043	13,016	-	-	131,832	203,395	71,563	
Benefits	26,887	43,822	58,345	56,705	62,758	39,138	46,213	58,622	37,609	80,426	42,255	10,399	-	563,179	562,850	(330)	
3101 STPS	12,524	23,216	23,782	22,640	21,977	22,574	22,932	23,295	22,631	25,453	13,028	1,856	-	235,608	58,384	(177,224)	
3202 PERS	6,524	12,859	17,576	16,934	18,321	9,462	12,241	16,544	10,601	23,275	8,918	2,195	-	155,650	160,412	4,762	
3301 OASDI	1,670	3,108	4,302	4,163	4,253	2,766	3,318	4,361	2,649	6,294	2,062	508	-	39,474	27,900	(11,574)	
3311 Medicare	1,285	2,435	2,753	2,625	2,640	2,265	2,407	2,692	2,236	3,260	1,484	266	-	26,347	10,813	(15,534)	
3401 Health and Welfare	8,288	4,960	7,435	6,697	12,787	7,199	5,812	4,562	4,960	4,746	10,500	10,500	-	88,446	115,360	26,914	
3501 State Unemployment	44	84	95	90	91	91	83	93	77	112	54	54	-	957	14,116	13,160	
3601 Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	4,019	10,440	6,421	
3901 Other Benefits	-	-	-	-	-	(524)	-	-	-	-	-	-	-	(524)	-	-	
Books and Supplies	30,735	46,662	55,942	54,315	60,711	44,362	46,794	51,548	43,153	63,140	37,478	15,636	-	550,476	397,426	(153,050)	
4100 Textbooks and Core Curricula	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
4200 Books and Other Materials	3,138	-	6,724	22,065	-	-	-	90	-	-	-	-	-	-	32,017	3,090	(28,927)
4302 School Supplies	-	160	1,071	121	4,766	3,103	333	826	92	1,168	-	-	-	11,639	31,388	19,749	
4305 Software	1,550	1,939	-	-	3,889	258	-	3,240	-	-	-	-	-	10,977	10,811	(166)	
4310 Office Expense	2,174	613	941	1,445	3,720	3,398	3,126	611	350	1,413	1,105	1,105	-	20,000	14,000	(6,000)	
4311 Business Meals	-	122	-	40	-	-	812	148	73	485	-	-	-	1,680	750	(930)	
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,812	2,812	-
4400 Noncapitalized Equipment	-	2,736	6,178	-	261	49	-	-	-	-	-	-	-	310	3,558	3,247	
4700 Food Services	6,962	5,571	14,914	36,963	22,659	13,558	14,513	13,958	8,265	15,387	7,512	7,512	-	167,844	167,629	(215)	

AOA = 181.80

Blue Oak Charter School

Monthly Cash Flow/Budget FY25-26

Revised 05/6/26

ADA = 173.89

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / Unfavorable
Subsegment Services																
5101 Nursing	-	-	1,848	3,696	1,972	2,333	1,848	1,848	2,049	-	2,000	2,000	-	19,595	32,564	13,370
5102 Special Education	-	-	9,137	16,400	28,876	12,575	26,234	8,322	11,757	31,212	3,848	3,848	-	152,209	152,209	-
5105 Security	-	-	-	300	-	330	-	-	-	300	-	-	-	1,250	1,627	367
	330	-	-	10,985	20,396	30,848	15,738	28,082	10,170	13,807	5,848	5,848	-	173,064	186,600	13,736
Operations and Housekeeping																
5201 Auto and Travel	-	-	262	644	-	-	389	1,061	282	760	301	301	-	4,000	1,000	(3,000)
5300 Dues & Memberships	6,574	1,000	-	736	-	2,240	-	69	1,400	-	-	-	-	12,019	11,881	(137)
5400 Insurance	29,141	13,049	4,941	4,992	4,362	3,797	6,279	6,443	3,507	5,119	3,172	3,172	-	57,974	57,974	(30,000)
5501 Utilities	-	12,700	1,065	31,732	6,169	-	12,499	6,137	741	9,534	694	694	-	81,963	91,963	10,000
5502 Janitorial Services	-	-	2,371	920	920	920	920	920	2,544	1,884	438	438	-	12,273	9,931	(2,442)
5900 Communications	170	170	594	599	1,338	993	610	561	231	1,005	34	34	-	6,340	12,340	6,000
5901 Postage and Shipping	-	-	-	-	1,179	259	-	-	-	-	-	-	-	1,438	1,946	498
	35,885	26,919	9,233	39,622	13,967	8,210	20,696	15,191	8,703	18,302	4,639	4,639	-	206,007	187,025	(18,981)
Facilities, Repairs and Other Leases																
5601 Rent	55,670	55,670	55,670	55,670	55,670	55,670	70,000	35,000	(89,623)	35,000	35,000	35,000	-	454,397	265,514	(188,883)
5603 Equipment Leases	756	1,090	1,019	1,066	1,311	1,439	1,089	1,913	944	1,167	1,533	1,533	-	14,861	11,861	(3,000)
5610 Repairs and Maintenance	-	-	715	75	670	1,430	-	-	330	2,534	-	-	-	5,154	3,403	(2,351)
	56,426	56,760	57,404	56,811	57,651	58,539	71,089	36,913	(88,350)	38,701	36,533	36,533	-	475,011	280,778	(194,233)
Professional/Consulting Services																
5801 IT	-	2,570	-	-	1,273	-	-	352	-	7,331	-	5,175	-	11,526	16,396	4,870
5802 Audit & Taxes	-	-	-	-	7,350	-	-	-	-	-	5,175	5,175	-	17,700	17,700	-
5803 Legal	-	922	-	-	-	2,160	-	3,529	1,011	10,049	-	-	-	17,670	6,577	(11,092)
5804 Professional Development	600	680	(340)	60	2,301	-	-	-	-	6,425	3,211	3,211	-	16,447	16,147	-
5805 General Consulting	500	-	2,518	10,475	2,090	600	5,600	2,334	-	8,400	7,005	7,005	-	32,516	13,468	(19,048)
5806 Special Activities/Field Trips	-	-	-	125	1,850	908	-	-	2,515	2,694	-	-	-	22,102	22,102	-
5807 Bank Charges	70	50	50	50	50	50	50	120	50	105	11	11	-	613	613	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	105	39	(66)
5809 Other taxes and fees	424	3	169	413	227	10	231	74	720	223	753	753	-	4,000	6,211	2,211
5810 Payroll Service Fee	714	714	714	714	714	714	602	602	602	4,173	829	829	-	7,748	7,748	-
5811 Management Fee	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	9,802	4,173	6,721	6,721	-	81,185	82,795	1,610
5812 District Oversight Fee	-	422	-	707	-	522	3,892	-	1,659	5,552	1,468	9,715	-	22,778	22,742	(36)
5814 SFED Encroachment	79	-	-	-	-	-	1,414	-	1,365	-	-	-	-	5,401	-	(5,401)
5815 Public Relations/Recruitment	-	280	-	840	-	-	855	990	1,135	1,874	1,849	1,849	-	9,068	6,068	(3,000)
	9,108	12,361	10,538	20,105	21,862	12,392	19,477	14,722	18,829	46,874	27,022	35,270	-	248,559	218,606	(29,953)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	250,468	321,891	354,866	416,255	396,781	314,464	376,210	337,370	168,357	450,160	237,405	126,679	-	3,750,906	3,341,548	(409,358)
Monthly Surplus (Deficit)	(156,527)	(243,173)	(216,112)	(277,733)	(102,317)	(41,580)	95,736	(238,296)	32,167	45,519	142,389	712,946	113,270	(133,209)	192,652	(326,361)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(156,527)	(243,173)	(216,112)	(277,733)	(102,317)	(41,580)	95,736	(238,296)	32,167	45,519	142,389	712,946	113,270	(133,209)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,415,827)	
Public Funding Receivables	360,135	(29,111)	(120,370)	(120,370)	323,274	(120,370)	120,370	(96,982)	121,402	(59,881)	-	252,731	-	517,556	3,081	
Grants and Contributions Rec.	(8,727)	10,707	-	(10,645)	53,164	334	(511)	(1,277)	(20,395)	(15,632)	-	55,670	-	62,868		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000	
Other Assets	-	-	-	-	-	-	-	-	-	(22)	-	-	-	-	(76,452)	
Accounts Payable	(72,330)	15,490	(11,590)	416	(1,166)	2,271	(5,421)	-	(87,998)	(126,697)	(13,659)	(3,900)	-	(353,810)		
Accrued Expenses	(57,259)	66,666	55,765	47,261	56,243	76,839	(50,110)	33,865	(12,554,623)	(13,659)	(354,727)	-	-	(2,554,623)		
Other Liabilities	-	-	-	-	-	-	-	-	(52,520)	137,812	26,447	(642,112)	-	(142,206)		
Deferred Revenue	-	162,221	51,996	404,646	(378,957)	(79,286)	52,894	174,653	(52,520)	137,812	26,447	(642,112)	-			
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,873,497	
Purchases of Prop. And Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	65,291	(17,199)	(240,310)	43,575	(49,759)	(161,792)	212,958	(128,037)	(73,217)	(18,901)	155,177	20,608				
Cash, Beginning of Month	799,584	864,875	847,676	607,366	650,941	601,182	439,390	652,348	524,312	451,094	432,194	587,371				
Cash, End of Month	864,875	847,676	607,366	650,941	601,182	439,390	652,348	524,312	451,094	432,194	587,371	607,979				

Blue Oak Charter School

Statement of Financial Position

For the period ended April 30, 2026

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 432,194	\$ 799,585	\$ (367,391)	(46) %
Accounts Receivable	6,730	9,811	(3,081)	(31) %
Public Funding Receivables	339,401	717,498	(378,097)	(53) %
Prepaid Expenses	50,633	57,650	(7,018)	(12) %
Total Current Assets	828,958	1,584,544	(755,587)	(48) %
Long-term Assets				
Property & Equipment, Net	0	2,457,670	(2,457,670)	(100) %
Deposits	0	28,000	(28,000)	(100) %
Total Long-term Assets	0	2,485,670	(2,485,670)	(100) %
Total Assets	\$ 828,958	\$ 4,070,214	\$ (3,241,257)	(80) %
Liabilities				
Current Liabilities				
Accounts Payable	\$ 0	\$ 69,032	\$ (69,032)	(100) %
Accrued Liabilities	330,089	318,813	11,276	4 %
Deferred Revenue	1,045,420	571,961	473,460	83 %
Other Short-term Liabilities	0	543,240	(543,241)	(100) %
Total Current Liabilities	1,375,509	1,503,046	(127,537)	(8) %
Long-term Liabilities				
Other Long-term Liabilities	0	2,011,383	(2,011,383)	(100) %
Total Long-term Liabilities	0	2,011,383	(2,011,383)	(100) %
Total Liabilities	1,375,509	3,514,429	(2,138,920)	(61) %
Net Asset	(546,552)	555,785	(2,204,674)	(397) %
Liabilities & Net Assets	\$ 828,958	\$ 4,070,214	\$ (4,343,594)	(107) %

Blue Oak Charter School

Statement of Cash Flows

For the period ended April 30, 2026

	Month Ended 04/30/26	YTD Ended 04/30/26
Cash Flows from Operating Activities		
Change in Net Assets	\$ 45,519	\$ (1,102,337)
Adjustments		
Depreciation	0	(1,415,827)
(Increase) Decrease in Operating Assets		
Public Funding Receivables	(59,881)	378,097
Grants, Contributions & Pledges Receivable	0	3,081
Prepaid Expenses	(15,632)	7,018
Other Assets	0	28,000
Increase (Decrease) in Operating Liabilities		
Accounts Payable	(22)	(69,033)
Accrued Expenses	(126,697)	11,276
Deferred Revenue	137,812	473,460
Other Liabilities	0	(2,554,623)
Total Cash Flows from Operating Activities	(18,901)	(4,240,888)
Cash Flows from Investing Activities		
Purchases of Property & Equipment	0	3,873,497
Total Cash Flows from Investing Activities	0	3,873,497
Change in Cash and Cash Equivalents	(18,901)	(367,391)
Cash & Cash Equivalents, Beginning of Period	451,094	799,585
Cash & Cash Equivalents, End of Period	\$ 432,194	\$ 432,194

Blue Oak Charter School

Accounts Payable Aging

For the period ended April 30, 2026

[illegible]

Blue Oak Charter School

Accounts Payable Aging

For the period ended April 30, 2026

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

Total Outstanding Invoices

\$	-	\$	-	\$	-	\$	-	\$	-
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Blue Oak Charter School

Check Register

For the period ended April 30, 2026

Check/Voucher No.	Vendor	Description	Check Date	Amount Applied
7418	Santa Cruz / Monterey Bay KOA Holiday	8th Grade Field Trip	04/16/2026	\$ 907.84
7419	Rojas Landscaping	Maintenance	04/10/2026	2,500.00
7421	Leen Brothers	Leen Brothers	04/30/2026	35,000.00
13092	Advanced Document Concepts for Business	Copier Lease - 02/01/26 - 02/28/26	04/03/2026	117.87
13093	Advantage Therapy Services Inc	SpEd Svcs - 02/17/26 - 02/27/26	04/03/2026	8,168.94
13094	Anthem Blue Cross	Health Ins - 04/01/26 - 05/01/26	04/03/2026	14,743.58
13095	Blue Shield of California	Health Ins - 04/01/26 - 04/30/26	04/03/2026	261.20
13096	Brown Sheep Co	School Supplies	04/03/2026	156.38
13097	Butte County Office of Education	SpEd Svcs	04/03/2026	9,872.33
13098	California Water Service	Utility Svcs - 02/12/26 - 03/12/26	04/03/2026	420.59
13099	Certified/Fortress Security & Fire Systems	Security Svcs - 04/01/26 - 06/30/26	04/03/2026	300.00
13100	Cheryl Grant	Reimb. - Office Supplies - 01/31/26 - 03/18/26	04/03/2026	124.58
13101	City of Chico	Utility Svcs - 12/29/25 - 01/28/26	04/03/2026	343.34
13102	Comcast	Communication Svcs - 03/12/26 - 04/11/26	04/03/2026	384.44
13103	David Sutherland	Reimb. - Certified Salaries - 02/20/26 - 03/06/26	04/03/2026	202.50
13104	Employers Preferred Ins. Co	Workers Compensation Ins - 07/01/25 - 07/01/26	04/03/2026	1,166.00
13105	Humana Insurance Co	Health Ins - 04/26	04/03/2026	1,546.94
13106	Jim Scheible	Consulting Svcs - 12/22/25 - 03/11/26	04/03/2026	5,000.00
13107	Medical Air Services Association	Insurance - 03/26	04/03/2026	182.00
13108	Metro Marketing Inc.	Advertising Svcs	04/03/2026	710.00
13109	ODP Business Solutions LLC	Office Supplies	04/03/2026	209.20
13110	PG&E	Utility Svcs - 02/10/26 - 03/11/26	04/03/2026	4,695.36
13111	Sysco Food Services of Sacramento	Food Svcs	04/03/2026	2,840.98
13112	Tahoe Pure Water Co	Office Water	04/03/2026	48.25
13113	Trisha Atehortua	Reimb. - Meals - 03/12/26	04/03/2026	61.71
13115	Advanced Document Concepts for Business	Copier Lease - 03/01/26 - 03/31/26	04/16/2026	218.30
13116	Advantage Therapy Services Inc	SpEd Svcs - 03/02/26 - 03/13/26	04/16/2026	8,523.45
13117	Buck Ernest	Reimb. - Mileage - 10/24/25	04/16/2026	512.20
13118	Charter Impact, LLC	Payroll Svcs - 04/26	04/16/2026	4,775.00
13119	City of Chico	Utility Svcs - 03/01/26 - 03/28/26	04/16/2026	171.67
13120	Cornell Distributing	Food Svcs - 03/26	04/16/2026	1,005.34
13121	Elizabeth Nail	Reimb. - School Supplies - 03/09/26 - 03/19/26	04/16/2026	65.39
13122	J C Nelson Supply Co	Janitorial Supplies	04/16/2026	477.01
13123	Kelley Chandler	Reimb. - Office Supplies - 03/15/26	04/16/2026	21.81
13124	Law Offices of Young, Minney & Corr, LLP	Legal Svcs - 04/03/26	04/16/2026	2,208.50
13125	North State Parent	Advertising Svcs - 04/26	04/16/2026	560.00
13126	Nourish Partners	Consulting Svcs - 03/26	04/16/2026	3,400.00
13127	Philadelphia Insurance Companies	Specialty & Training Ins - 03/26	04/16/2026	3,506.54
13128	Small School Districts' Association	2026 Small School Administration Summit Registrat	04/16/2026	775.00
13129	Sysco Food Services of Sacramento	Food Svcs	04/16/2026	4,690.61
13130	Advanced Document Concepts for Business	Copier Lease - 03/01/26 - 03/31/26	04/22/2026	88.92
13131	Advantage Therapy Services Inc	SpEd Svcs - 03/23/26 - 03/27/26	04/22/2026	4,647.24
13132	Anthem Blue Cross	Health Ins - 05/01/26 - 06/01/26	04/22/2026	13,839.89
13133	Charter Schools Development Center	Leadership Intensive - 06/15/26 - 06/18/26	04/22/2026	5,650.00
13134	Comcast	Communication Svcs - 04/12/26 - 05/11/26	04/22/2026	384.15
13135	ODP Business Solutions LLC	Office Supplies	04/22/2026	181.66
13136	PG&E	Utility Svcs - 03/12/26 - 04/09/26	04/22/2026	2,948.25
13137	Recology Butte Colusa Counties	Janitorial Svcs - 03/01/26 - 03/31/26	04/22/2026	1,883.87
13138	Sysco Food Services of Sacramento	Food Svcs	04/22/2026	2,173.66
13139	Tahoe Pure Water Co	Office Water	04/22/2026	51.30
13140	Blue Shield of California	Health Ins - 05/01/26 - 05/31/26	04/29/2026	248.90
13141	California Water Service	Utility Svcs - 03/13/26 - 04/14/26	04/29/2026	954.64
13142	Department of Justice	Fingerprint Svcs - 03/26	04/29/2026	126.00
13143	Dharma Trading Co.	School Supplies	04/29/2026	946.23
13144	Humana Insurance Co	Health Ins - 05/26	04/29/2026	1,543.44
13145	Kaufman Dolowich LLP	Legal Svcs - 12/25	04/29/2026	7,840.00
13146	Kayak Connection Inc.	Field Trip - Kayak Connection - 05/05/26	04/29/2026	1,375.00
13147	Luis Ortega	Reimb. - Key Replacement - 04/17/26	04/29/2026	33.82
13148	Michelle Greene	Reim. - DJ Valentines Dance - 02/06/26	04/29/2026	622.80
13149	Sysco Food Services of Sacramento	Food Svcs	04/29/2026	1,611.54
13150	Jug Handle Creek Farm and Nature Center	Campsite Deposit - 5th Grade	04/16/2026	105.60
Total Disbursements				\$ 168,131.76

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH

SUSAN DOMENIGHINI

Closing Date 04/17/26 Next Closing Date 05/19/26

Account Ending 8-42008

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

New Balance	\$3,027.56
Minimum Payment Due	\$35.00
Payment Due Date	05/13/26

Membership Rewards[®] Points

Available and Pending as of 03/31/26

35,246For up to date point balance and full program details, visit membershipewards.com**Account Summary**

Previous Balance	\$6,662.56
Payments/Credits	-\$6,662.56
New Charges	+\$3,027.56
Fees	+\$0.00
Interest Charged	+\$0.00

Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 05/13/26, 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	12 years	\$6,035
\$108	3 years	\$3,877 (Savings = \$2,158)

New Balance	\$3,027.56
Minimum Payment Due	\$35.00

Credit Limit	\$25,000.00
Available Credit	\$21,972.44

Days in Billing Period: 29

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

See page 2 for important information about your account.

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

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

**Payment Coupon**

Do not staple or use paper clips

**Pay by Computer**americanexpress.com/
business**Pay by Phone**

1-800-472-9297

Account Ending 8-42008Enter 15 digit account # on all payments.
Make check payable to American Express.SUSAN DOMENIGHINI
BLUE OAK CHARTER SCH
BLUE OAK CHARTER SCH
450 W EAST AVE
CHICO CA 95926Payment Due Date
05/13/26New Balance
\$3,027.56Minimum Payment Due
\$35.00See reverse side for instructions
on how to update your address,
phone number, or email.AMERICAN EXPRESS
PO BOX 60189
CITY OF INDUSTRY CA 91716-0189\$ _____
Amount Enclosed

0000349993059480190 000302756000003500 15 H

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

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

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

Paying Interest: Your due date is at least 25 days after the Closing Date of each billing period. We will not charge you interest on your purchases if you pay the New Balance by the due date each month. We will charge you interest on balance transfers (unless otherwise disclosed) beginning on the transaction date. You can avoid paying interest on the Amount Above the Credit Limit by paying your Minimum Payment Due before the closing date of the month in which it is due. See your 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 04/17/26

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Account Ending 8-42008

**Customer Care & Billing Inquiries**International Collect
Cash Advance at ATMs Inquiries
Large Print & Braille Statements1-800-521-6121
1-623-492-7719
1-800-CASH-NOW
1-800-521-6121**Hearing Impaired**Online chat at americanexpress.com or use Relay dial 711 and 1-800-521-6121**Website:** americanexpress.com**Customer Care
& Billing Inquiries**P.O. BOX 981535
EL PASO, TX
79998-1535**Payments**PO BOX 60189
CITY OF INDUSTRY
CA
91716-0189**Payments and Credits****Summary**

	Total
Payments	-\$6,652.84
Credits	-\$9.72
Total Payments and Credits	-\$6,662.56

Detail

*Indicates posting date

Payments	Amount
04/10/26* ONLINE PAYMENT - THANK YOU	-\$6,652.84
Credits	Amount
04/09/26 AMAZON MARKETPLACE NA PA AMZN.COM/BILL WA MERCHANDISE	-\$9.72

New Charges**Summary**

	Total
Total New Charges	\$3,027.56

Detail**SUSAN DOMENIGHINI**

Card Ending 8-42008

	Amount
03/24/26 AMAZON.COM BOOK STORES AMZN.COM/BILL WA	\$196.62
03/24/26 AMAZON MARKETPLACE NA PA MERCHANDISE AMZN.COM/BILL WA	\$16.38
03/24/26 AMAZON.COM BOOK STORES AMZN.COM/BILL WA	\$3.24
03/24/26 AMAZON.COM BOOK STORES AMZN.COM/BILL WA	\$132.44
03/26/26 RALEY'S FOOD 800-925-9989 CHICO CA	\$19.98
03/28/26 AMAZON.COM BOOK STORES AMZN.COM/BILL WA	\$73.77
03/28/26 AMAZON.COM BOOK STORES AMZN.COM/BILL WA	\$86.05
03/28/26 AUCTIONEER, INC. 8884340055 / support@stam EL SEGUNDO CA	\$20.99

Continued on reverse

Detail Continued

				Amount
03/29/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$10.37
03/29/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$69.47
03/29/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$49.19
03/29/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$86.37
04/01/26	JACKRABBIT BILLING mwissman@jackrabbitech.c	HUNTERSVILLE	NC	\$129.00
04/01/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$48.07
04/01/26	POSTAL PLUS 930553410008320 CHICO@POSTALPLUS.BIZ	CHICO	CA	\$119.41
04/02/26	THE MONTEREY BAY AQUARIUM FOUNDATION 6435778 / adam.grigsby@te	MONTEREY	CA	\$1,740.00
04/02/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$62.26
04/05/26	WHITEPAGES 800-952-9005	800-952-9005	WA	\$5.99
04/08/26	ZOOM.COM 888-799-9666 +18887999666	SAN JOSE	CA	\$10.00
04/08/26	HARBOR FREIGHT TOOLS 800-444-3353	CHICO	CA	\$27.30
04/16/26	AMAZON MARKETPLACE NA PA MERCHANDISE	AMZN.COM/BILL	WA	\$13.70
04/16/26	LITTLE CAESARS 1779 0001 000000001 5306245999	CHICO	CA	\$106.96

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



Blue BusinessSM Plus Credit Card
BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/17/26

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Account Ending 8-42008

Interest Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
Purchases	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.

Your Card Member Agreement

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

Changes to Membership Rewards® Points Transfer Partnership with Etihad Airways

Effective June 30, 2026, Etihad Airways will no longer be a Points Transfer partner of the American Express Membership Rewards® program. Card Members will no longer be able to transfer Membership Rewards® points to their Etihad Guest Miles Account as of June 30, 2026.

Membership Rewards® Program Updates

You can view a summary of updates to the Membership Rewards® program anytime, including information about the availability of redemption options, by visiting americanexpress.com/mrupdates.

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 membershiprewards.com/terms.

**Blue BusinessSM Plus Credit Card**

BLUE OAK CHARTER SCH
SUSAN DOMENIGHINI
Closing Date 04/17/26

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Account Ending 8-42008

American Express[®] Cards Warmly Welcomed**CATALOGKINGS CORP**

High-impact printing, catalogs
& direct mail - done fast.
Elevate your brand with
premium results.

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800-382-7150

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PARTS**

Delivers dependable
aftermarket parts for CAT,
John Deere, and Komatsu
fleets - nationwide stock built
for heavy construction and
mining.

industrialtractorparts.com

CUMULUS GLOBAL

Productive, secure, and
managed IT, Cloud, and
security services. Google
Workspace, Microsoft 365,
and more.

cumulusglobal.com

MARS ELECTRIC

An electrical supply distributor
delivering quality electrical
products to homes and
businesses anywhere in the
US with fast, reliable
shipping.

marselectric.com

ELOP Cost Report
Thru April 30, 2026

1100 Certificated Salaries	\$	18,402
1170 Certificated Subs	\$	2,998
1175 Certificated Extra Duty	\$	64
1200 Certificated Pupil Support Salaries	\$	1,201
2100 Classified Instr. Salaries	\$	6,926
2400 Clerical and Office Salaries	\$	10,582
2900 Other Classified Salaries	\$	2,749
3101 STRS	\$	3,013
3202 PERS	\$	5,388
3301 OASDI	\$	1,584
3311 Medicare	\$	593
3501 State Unemployment	\$	20
4302 School Supplies	\$	824
4305 Software	\$	525
4310 Office Expense	\$	1,350
5900 Communications	\$	38
Total	\$	56,255