

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
CHARTER COUNCIL
REGULAR MEETING
Band Room / Meeting Room

Tuesday, December 17, 2019 - 6 pm

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.*

LCAP Goal Summary: Build the parent community, support success for all students, and prepare students for high school

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

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.

The Blue Oak Charter Council reserves the right to take action on any item on the agenda.

AGENDA

OPEN SESSION - 6 PM

1. OPENING - 5 Minutes

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Council 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, Love of life itself. Let us remember that as many
hands build a house, So many hearts build a school.”*

- 1.4. Agenda Modifications
- 1.5. Welcome to new Blue Oak Charter Council member
- 1.6. Audience to Address the Council

*This is an opportunity for members of the community to address the committee concerning items not on the agenda. Persons
addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum
speaking time for any item. Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

2. CONSENT AGENDA - 10 Minutes

- 2.1. Approve November 19, 2019 and November 22, 2019 minutes
- 2.2. Warrants
- 2.3. Point of Sale Transactions
- 2.4. Cash Flow
- 2.5. Actual to Budget Summary
- 2.6. Balance Sheet Detail

- 2.7. Donations
- 2.8. Overnight Field Trips
 - 2.8.1. Brittany Jones Shady Creek in February 2020
 - 2.8.2. Kate McDonald Big Basin Redwoods in May 2020
 - 2.8.3. Riley Murray Full Belly Farm in Yolo County in May
 - 2.8.4. Hunter Stiglitz Full Belly Farm in Yolo County in May
- 2.9. Calendar for 2020/2021
- 2.10. Resignations
 - 2.10.1. Nikolai Novikov
 - 2.10.2. John Thomas Runyan
 - 2.10.3. Summer O'Neill

3. FACULTY - 15 minutes

- 3.1. Grade Level Reports

4. GOVERNANCE - 15 minutes

- 4.1. Strategic Plan
- 4.2. Policy
 - 4.2.1. Homework

5. FINANCE COMMITTEE - 25 minutes

- 5.1. First Interim Report
- 5.2. Audit Report
- 5.3. Factoring

6. DATA REPORT

- 6.1. California School Dashboard

7. ADMINISTRATION - 30 Minutes

- 7.1. Executive Director's Report
 - 7.1.1. Enrollment and Attendance
 - 7.1.2. Marketing

8. NEXT MEETING - Tuesday, January 21, 2020

ADJOURNMENT

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
CHARTER COUNCIL
REGULAR MEETING
Band Room / Meeting Room

Minutes
Thursday, November 19, 2019 - 6:30 pm

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.

LCAP Goal Summary: Build the parent community, support success for all students, and prepare students for high school

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

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.

The Blue Oak Charter Council reserves the right to take action on any item on the agenda.

AGENDA

OPEN SESSION - 6:30 PM

1. OPENING - 5 Minutes

1.1. Call Meeting to Order

- Monica called to order 6:37PM

1.2. Roll Call of Council Members and Establish Quorum

- Present: Monica McDaniel, Laurel Hill-Ward, Chelsea Parker, Vicki Wonacott
- Absent: Trisha Atehortua

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, Love of life itself. Let us remember that as many hands build a house, So many hearts build a school."

- School verse read by Chelsea Parker

1.4. Agenda Modifications

- Tess Slatonsuggested allowing an addendum to add resignation. This will be brought back next month.
- Monica McDaniel requested to move 5.4 up on the agenda to take action on it sooner.

1.5. Audience to Address the Council

This is an opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- Blue Oak Teacher Nick Meier shared his opinion regarding the change in health insurance. He expressed a desire for more communication to staff before decisions are made. He would have preferred that the changes were communicated in more detail.

2. **CONSENT AGENDA - 10 Minutes**

2.1. **Approve October 24, 2019 Minutes**

2.2. **Warrants**

2.3. **Point of Sale Transactions**

2.4. **Cash Flow**

2.5. **Actual to Budget Summary**

2.6. **Balance Sheet Detail**

2.7. **Overnight Field Trips**

2.8. **Hiring**

2.8.1. **SPED Aide, Rachel Oakes**

2.8.2. **SPED Aide, Bailey Akins**

2.8.3. **Occupational Therapist**

2.9. **Donations**

- Chelsea Parker made a motion to approve the consent agenda. Laurel Hill-Ward seconded.
- No discussion
- Vote

Name	Yes	No	Abstain	Absent
Monica McDaniel	X			
Chelsea Parker	X			
Trisha Atehortua				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			

- Vote passes.

3. **Financial Reports**

3.1. **First Interim Budget**

- A draft template of the interim budget was shared and discussed. The need for a training on financial documents was discussed.

4. **Faculty - 15 minutes**

4.1. **Grade Level Reports**

- Co-Chair Brianna Lee presented this report. She shared much of the work that is being done in the speciality classes. She brought samples for the board to pass around.

5. **GOVERNANCE - 15 minutes**

5.1. **Finance Committee**

- Chelsea Parker shared a little about the last Finance Committee meeting, noting that many reports are not available at this time while we transition between back office providers.

5.2. **Charter Impact**

- The Charter Impact contract was reviewed and discussed. There has been daily interaction between our office staff and our new back office provider, Charter Impact. The process of onboarding will take some time as much is required. Communication with our prior back office

provider has begun as data will need to be shared from our prior back office provider with our new provider. Payroll will be finished for the calendar year with PayBridge, then starting in January we will be using a new electronic web system with Charter Impact.

- Chelsea Parker made a motion to accept the Charter Impact contract. Laurel Hill-Ward seconds.
- No discussion
- Vote

Name	Yes	No	Abstain	Absent
Monica McDaniel	X			
Chelsea Parker	X			
Trisha Atehortua				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			

- Vote passes.

5.3. Organizational Chart

- A new organization chart was needed for the employee handbook to accurately reflect our current structure.
- Vicki Wonacott made a motion to accept the Organizational Chart. Laurel Hill-Ward seconds.
- No discussion
- Vote

Name	Yes	No	Abstain	Absent
Monica McDaniel	X			
Chelsea Parker	X			
Trisha Atehortua				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			

- Vote passes.

5.4. Charter Council Applicant

5.4.1. Laura Swanson

The board members reviewed and discussed the application provided by Laura Swanson. The board asked questions regarding Laura's background and future plans as well as her willingness to serve in this capacity. It was brought up that finance and Brown Act training would be beneficial for Laura.

6. ADMINISTRATION - 15 Minutes

6.1. Executive Director's Report

6.1.1. Grants

6.1.2. Marketing and Public Relations

- Director, Susan Domenighini, shared that an article would appear in North State Parent Magazine highlighting our Festival of Lights celebration here at Blue Oak.
- Gratitude was expressed for those involved in Strategic training that took place on Saturday, November 9.
- Details from the visit of mentor Antje Bojarsky were shared. The desire to have her return was expressed, possibly on an in-service day.

- Three potential grants were shared, one for helping with our mentoring process, one through Butte County Office of Education and lastly a CTE grant regarding a drama pathway. The director requested approval to work on these grants.
- Laurel Hill-Ward made a motion to approve the work on these three grants. Chelsea Parker seconded. Seconded - chelsea
- No discussion
- Vote

Name	Yes	No	Abstain	Absent
Monica McDaniel	X			
Chelsea Parker	X			
Trisha Atehortua				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			

- Vote passes.

7. NEXT MEETING - Tuesday, December 17, 2019

ADJOURNMENT

- Monica adjourned the meeting at 8:25PM

Minutes taken by: Tess Slaton

Approved by : _____

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
CHARTER COUNCIL
SPECIAL MEETING
Band Room / Meeting Room

Friday, November 22, 2019 at 5PM

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.

LCAP Goal Summary: Build the parent community, support success for all students, and prepare students for high school

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

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.

The Blue Oak Charter Council reserves the right to take action on any item on the agenda.

AGENDA

OPEN SESSION - 5 PM

1. OPENING - 5 Minutes

1.1. Call Meeting to Order

- Monica called the meeting to order at 5:08

1.2. Roll Call of Council Members and Establish Quorum

- Present: Monica McDaniel, Laurel Hill-Ward, Chelsea Parker,
- Absent: Trisha Atehortua, Vicki Wonacott
- Charter Council Bylaws available on the website indicate that a quorum is not needed to elect an interim member.

<https://blueoakcharterschool.org/charter-council/>

Section 10. VACANCIES FILLED BY COUNCIL. Vacancies on the Charter Council may be filled by approval of the Charter Council or, if the number of Council members then in office is less than a quorum, by (a) the unanimous consent of the Council members then in office, (b) the affirmative vote of a majority of the Council members then in office at a meeting held according to notice or waivers of notice complying with Corporations Code Section 5211, or (c) a sole remaining Council member. Vacancies shall be filled by appointment of an interim Council member who shall serve until the next regular May election where the vacant seat shall be filled as provided in Article VIII. Prior to assuming duties, all newly elected and appointed Charter Council members will read the Board's Code Of Ethics (see Board Policy #5)

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, Love of life itself. Let us remember that as many

hands build a house, So many hearts build a school."

- The whole group read the verse

1.4. Agenda Modifications

- No modification

1.5. Audience to Address the Council

This is an opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. The chair may establish a maximum speaking time for any item. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- No audience to speak

2. CONSENT AGENDA - 10 Minutes

2.1. Charter Council Applicant

2.1.1. Laura Swanson

- Laurel Hill-Ward moves to accept Laura Swanson as an interim charter council member.
Chelsea Parker seconds.

All yes - Monica McDaniel, Chelsea Parker, Laurel

- Vote

Name	Yes	No	Abstain	Absent
Monica McDaniel	X			
Chelsea Parker	X			
Trisha Atehortua				X
Vicki Wonacott				X
Laurel Hill-Ward	X			

- Vote passes

3. NEXT MEETING - Tuesday, December 17, 2019

ADJOURNMENT

Minutes taken by: Tess Slaton

Approved by : _____

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
10-29-19	Alice Training Institute	48479	1-30-20			\$695.00				\$695.00			5210	00	Training & Development	
10-29-19		48462	12-1-19	paid							11-22-19	\$1,534.60	5210	00		Paid
9-30-19	Amazon	473488987463	10-5-19	paid							10-02-19	\$407.40	4300	00	materials & supplies	Paid
9-30-19		578353669673	10-5-19	paid							10-29-19	\$120.00	4300	00		Paid
9-30-19		664946375876	10-5-19	paid							10-29-19	\$103.34	4300	00		Paid
9-30-19		775958496365	10-5-19	paid							10-29-19	\$271.84	4300	00		Paid
9-30-19		934556499345	10-5-19	paid							10-29-19	\$165.41	4300	00		Paid
9-30-19		886668353737	10-5-19	paid							10-29-19	\$56.70	4300	00		Paid
9-30-19		453394849343	10-5-19	paid							10-29-19	\$13.13	4300	00		Paid
9-30-19		596588397665	10-5-19	paid							10-29-19	\$359.76	4300	00		Paid
9-30-19		443553336946	10-5-19	paid							10-29-19	\$156.52	4300	00		Paid
9-30-19		986954555688	10-5-19	paid							10-29-19	\$1,559.24	4300	00		Paid
9-30-19		495794364575	10-5-19	paid							10-29-19	\$208.14	4300	00		Paid
9-30-19		885956375778	10-5-19	paid							10-29-19	\$86.14	4300	00		Paid
9-30-19		439996939967	10-5-19	paid							10-29-19	\$35.69	4300	00		Paid
9-30-19		449998657979	10-5-19	paid							10-29-19	\$4.18	4300	00		Paid
9-30-19		459958379555	10-5-19	paid							10-29-19	\$33.29	4300	00		Paid
9-30-19		436769563497	10-5-19	paid							10-29-19	\$23.98	4300	00		Paid
9-30-19		896496783645	10-5-19	paid							10-29-19	\$9.99	4300	00		Paid
9-30-19		465833865965	10-5-19	paid							10-29-19	\$30.03	4300	00		Paid
9-30-19		955985435767	10-5-19	paid							10-29-19	\$34.69	4300	00		Paid

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
8-11-19		594949437347	11-5-19	paid							11-15-19	\$12.74	4300	00		Paid
9-4-19		587649594679	11-5-19	paid							11-15-19	\$396.96	4300	00		Paid
9-2-19		457933395439	11-5-19	paid							11-15-19	\$32.02	4300	00		Paid
9-2-19		775686333975	11-5-19	paid							11-15-19	\$15.47	4300	00		Paid
9-2-19		446975958785	11-5-19	paid							11-15-19	\$22.51	4300	00		Paid
8-11-19		465633693557	11-5-19	paid							11-15-19	\$4.82	4300	00		Paid
8-11-19		634735948686	11-5-19	paid							11-15-19	\$8.28	4300	00		Paid
8-9-19		458586495388	11-5-19	paid							11-15-19	\$354.42	4300	00		Paid
8-11-19		473774738947	11-5-19	paid							11-15-19	\$24.84	4300	00		Paid
8-11-19		964946546475	11-5-19	paid							11-15-19	\$29.92	4300	00		Paid
8-12-19		547733865484	11-5-19	paid							11-15-19	\$102.89	4300	00		Paid
8-12-19		437776533963	11-5-19	paid							11-15-19	\$209.50	4300	00		Paid
8-20-19		588494685885	11-5-19	paid							11-15-19	\$212.62	4300	00		Paid
8-22-19		576656894469	11-5-19	paid							11-15-19	\$38.11	4300	00		Paid
11-19-19		595477883779	12-5-19	y		\$19.82							4300	00		
11-19-19		658394736993	12-5-19	y		\$253.49							4300	00		
11-19-19		644375548965	12-5-19	y		\$24.95							4300	00		
11-19-19		459895845684	12-5-19	y		\$16.06							4300	00		
11-19-19		784896466468	12-5-19	y		\$62.92				\$377.24			4300	00		
8-16-19	Advanced Document	CNIN713699	8-18-19	paid							10-08-19	\$8.09	5605	00	equipment lease/rent	Paid
8-16-19		CNIN713742	8-18-19	paid							10-08-19	\$11.68	5605	00		Paid

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
9-23-19		INV2284	9-8-19	paid							10-08-19	\$176.75	5605	00		Paid
9-23-19		INV2285	9-8-19	paid							10-08-19	\$341.73	5605	00		Paid
10-14-19		INV3847	10-2-19	paid							11-8-19	\$243.99	5605	00		Paid
10-4-19		INV3848	10-2-19	paid							11-8-19	\$304.38	5605	00		Paid
11-7-19		INV6310	11-1-19	paid							11-22-19	\$186.31	5605	00		Paid
11-7-19		INV6311	11-1-19	paid							11-22-19	\$392.37	5605	00		Paid
11-7-19		INV6312	11-1-19	paid							11-22-19	\$41.18	5605	00		Paid
10-29-19	Aeries Software	BOS310	10-30-19	paid							11-22-19	\$525.00	5200	00	Machi training	Paid
8-23-19	All Around Heating & Air	3526	9-22-19	paid							10-31-19	\$342.50	5601	00	building maintenance	Paid
8-28-19		3547	9-30-19	paid							10-31-19	\$85.00	5601	00		Paid
11-13-19		3568	9-5-19	paid							11-22-19	\$392.50	5601	00		Paid
9-20-19	Blue Shield of California	192260015199	10-1-19	paid							9-25-19	\$17,271.69	3403	00	health & welfare benefits	Paid
		192560021733	10-31-19	paid							10-25-19	\$28,607.76	3403	00		Paid
		192870072728	11-1-19	Y							10-31-19	\$20,654.03	3403	00		Paid
		193170015317	12-1-19	y		\$22,160.08				\$22,160.08			3403	00		
7-30-19	Brown Sheep Co.	1967204	8-29-19	paid							11-8-19	\$672.94	4300	00	materials & supplies	Paid
8-5-19		1967295	9-4-19	paid							11-8-19	\$145.35	4300	00		Paid
8-13-19		1967439	9-12-19	paid							11-8-19	\$24.42	4300	00		Paid

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
10-4-19		1968166	9-26-19	paid							11-8-19	\$33.78	4300	00		Paid
9-30-19	Butte Co.Office of Edu.(BCOE)	AI-2019-BCOS	9-3-19 20,180.00	paid			\$5,000.00				10-9-19	\$5,180.00	5800	00	professional consulting svcs	Paid
				paid							11-15-19	\$5,000.00	5800	00	professional consulting svcs	paid
	BCOE			paid							11-22-19	\$5,000.00	5800	00		paid
10-22-19		TRSS19_Blu Oak		paid							11-22-19	\$375.00	5877		IT svcs.	paid
										\$5,000.00			5800	00		
8-19-19	California Water Service	5008591675	8-13-19	paid							9-27-19	\$1,182.35	5501	00	utilities	Paid
9-17-19			9-12-19	paid							10-28-19	\$1,147.37	5501	00		Paid
10-29-19			10-29-19	paid							11-8-19	\$464.77	5501	00		Paid
11-14-19			12-2-19	paid							11-19-19	\$1,851.79				Paid
8-28-19	Certified Fortress Security & Fire Systems	5271237	9-11-19	paid							10-31-19	\$427.50	5601	00	building maintenance	Paid
9-9-19		16857	9-16-19	paid							10-31-19	\$180.00	5601	00		Paid
11-19-19		5493871	12-1-19	y		\$427.50				\$427.50						
8-15-19	California State University Chico	10676	8-30-19	paid							10-31-19	\$40.00	5874	00	personnel services	Paid
8-21-19		10717	9-18-19	paid							10-31-19	\$20.00	5874	00		Paid
10-2-19		10771	10-20-19	paid							10-31-19	\$20.00	5874	00		Paid
12-5-19		10870	12-22-19	y		\$60.00				\$60.00			5874	00		
11-10-19	Charter Asset Mgmt. CAM		11-10-19	auto draft							11-10-19	\$80,000.00				paid
			12-10-19	auto draft						\$73,497.08						

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
12-1-19	Charter Impact	8026	12-5-19	y		\$2,500.00				\$2,500.00			5873	00	financial svcs.	
		8036	12-5-19	y		\$5,967.00				\$5,967.00			5873	00		
12-9-19	Chico Country Day School	10020-01896	12-1-19	y			\$188.91			\$188.91			5815	00	advertising	
10-25-19	Comcast		8-29-19	Y									5501	00	utilities	Paid
9-13-19			9-29-19	paid									5501	00		Paid
10-21-19			10-29-19	paid									5501	00		Paid
11-19-19			11-29-19	y		\$485.96				\$485.96						
9-10-19	Clifton Larson Allen LLP	2239376	9-29-19	paid									5806	00	audit services	Paid
9-15-19	CSMC	38777	10-1-19	Y		\$7,084.00				\$7,084.00			5873	00	financial services	
8-14-19	Holly Davis	8-13-19	9-12-19	paid									5810	00	educational consultants	Paid
9-12-19	DOJ	402970	9-12-19	paid									5874	00	personnel svcs.	Paid
		415762	11-5-19	paid									5874	00		Paid
12-9-19		421851	12-9-09	y		\$32.00				\$32.00			5874	00		
11-2-19	Dragon Graphics	2918-2912		paid									4300	90	P/C approved chess club t- shirts	paid
8-5-19	Evergreen Janitorial Supply Inc	42009	8-31-19	paid									4381	00	Materials for plant maintenance	Paid
9-9-19		42590	10-05-19	paid									4381	00		Paid

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
9-30-19		42892	10-26-19	paid							10-31-19	\$149.74	4381	00		Paid
10-22-19		43164	11-13-19	Y							11-22-19	\$143.19	4381	00		Paid
10-22-19		43491	11-4-19	paid							11-22-19	\$144.47	4381	00		paid
12-5-19		43849	12-26-19	y		\$239.78				\$239.78			4381	00		
11-7-19	Everyday Speech	AUTO DRAFT on 11-12-19	11-12-19	paid							11-12-19	\$199.99	4300	65	Speech materials	paid
8-19-19	Employers Preferred Ins. Co.	EIG21231150 5	9-10-19	paid							10-04-19	\$1,249.80	3603	00	Work Comp. Ins.	Paid
10-29-19		EIG21231150 4	11-1-19	paid							11-5-19	\$1,138.00	3603	00		Paid
11-1-19		EIG21231150 5	11-1-19	paid							11-18-19	\$1,269.80	3603	00		Paid
11-18-19		EIG21231150 5	12-1-19	paid							11-19-19	\$1,384.80	3603	00		Paid
9-10-19	Employment Development Dept.	L0099841376	9-22-19	Y							10-8-19	\$128.03	3603	00		Paid
9-9-19		L19388642528	9-18-19	paid							10-08-19	\$110.64	3603	00		Paid
11-7-19		L2115790048	11-18-19	Y							11-22-19	\$173.10	3603	00		Paid
11-10-19		L0432401248	11-18-19	Y							11-22-19	\$441.52	3603	00		Paid
8-1-19	E-Rate Advisors	1134	8-31-19	paid							10-8-19	\$375.00	5900	00	communication telemarket/inte rest services	Paid
9-5-19		1145	10-05-19	paid							11-8-19	\$384.44	5900	00		Paid
		1156	12-4-19	paid							11-22-19	\$375.00	5900	00		Paid

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
9-4-19	Ferguson Enterprises, LLC	0	9-26-19	paid							10-31-19	\$120.96	5610	00	equip.repair HVAC	Paid
8-15-19	The Graphic Fox	64250	9-6-19	Y							10-31-19	\$611.14	4300	00	materials & supplies	Paid
11-14-19		64634	11-19-19	y		\$444.92				\$444.92			4300	00		
2-13-19	Consuelo Gonzalez	2019-1A	3-15-19	Y					\$1,950.00	\$1,950.00			5810	00	SWOT educational consultant	
9-3-19	Humana		10-01-19	paid							10-08-19	\$3,072.20	3403	00	health/welfare benefits	Paid
10-21-19			11-01-19	paid							10-26-19	\$2,404.77	3403	00		Paid
12-1-19			12-01-19	y							11-18-2019	\$2,589.70	3403	00		Paid
10-6-19	Johnnys Chico Lock & Safe	2501	10-26-19	paid							11-08-19	\$167.40	4381	00	Materials for plant maintenance	Paid
10-8-19	JC Nelson Supply Co.	739420	10-08-19	paid							11-08-19	\$10.73	4381	00		Paid
8-5-19	Lakeshore Learning	4817870819	9-5-19	paid							10-04-19	\$85.56	4300	91	Grant- materials & supplies	Paid
4-4-19	Law Offices of Young Minney & Corrigan	58516	4-4-19	paid							10-09-19	\$2,786.00	5805	00	Legal svcs.	Paid
5-5-19		59314	5-5-19	paid							10-09-19	\$879.89	5805	00		Paid
3-6-19		58136	3-6-19	paid							10-09-19	\$980.04	5805	00		Paid
6-1-19		59758	6-1-19	paid							10-09-19	\$2,033.50	5805	00		Paid
7-4-19		60232	7-4-19	paid							10-31-19	\$302.00	5805	00		Paid
8-1-19		60683	8-1-19	paid							10-31-19	\$1,396.50	5805	00		Paid
9-1-19		61091	9-1-19	paid							10-31-19	\$925.50	5805	00		Paid
10-4-19		61460	10-4-19	Y							11-15-19	\$710.50	5805	00		Paid
10-2-19		61830	10-22-19	Y							11-15-19	\$543.00	5805	00		Paid

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
11-7-19		62241	11-24-19	Y							11-15-19	\$367.20	5805	00		Paid
10-2-19	Markel		12-14-19	Y	\$4,890.00					\$4,890.00			5400	00	Liability Ins.	
11-6-19	Live Oak Waldorf School		11-8-19	Y						\$1,560.00			5830	91	Madera Pentathlon	
	Mercurius															
7-25-19		83661	8-24-19	Y					\$1,605.52				4315	00	classroom materials & supplies	
7-25-19		83662	8-24-19	Y					\$1,635.17				4315	00		
7-25-19		83665	8-24-19	Y					\$671.81				4315	00		
7-25-19		83666	8-24-19	Y					\$1,378.29				4315	00		
7-25-19		83667	8-24-19	Y					\$1,478.84				4315	00		
7-25-19		83668	8-24-19	Y					\$815.13				4315	00		
11-20-19		86304	12-20-19	Y					\$927.60				4315	00		
										\$8,512.36						
	Total Paid 10,282.96															
	Total Credits 5,458.09															
9-24-19	Logic of English	BOS323	10-24-19	Y							11-15-19	\$183.12	4100	00	Approved textbooks	paid
7-1-19	North State Parent	69764	8-1-19	paid							10-8-19	\$210.00	5815	00	Advertising & Recruiting	paid

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
11-7-19		69964	11-01-19	paid							11-22-19	\$310.00	5815	00		paid
9-1-19	Neptune Water Sol	220128	10-01-19	paid							10-08-19	\$128.70	5605	00	equip.lease/ rent	paid
11-19-19		221814	12-1-19	y		\$128.70				\$128.70						
8-20-19	Office Depot Inc.	365048808001	9-22-19	paid							10-8-19	\$225.16	4300	00		paid
9-9-19		374965007001	10-13-19	paid							10-08-19	\$225.16	4300	00		paid
10-9-19		387670397001	11-10-19	paid							10-31-19	\$225.16	4300	00		paid
10-29-19		394224271001	11-24-19	paid							11-22-19	\$225.16	4300	00		paid
11-12-19		38228753001	10-27-19	Invoice received 11-11-19							11-22-19	\$225.16	4300	00	materials & supplies	paid
11-15-19		398905778001	12-8-19	paid							11-22-19	\$192.99	4300	00		Paid
8-8-19	NCS Pearson	5658118	9-8-19	paid							10-8-19	\$585.02	4300	00		Paid
8-8-19		5658166	9-8-19	paid							10-08-19	\$603.05	4300	00		Paid
10-21-19		36712690	11-14-19	paid							11-22-19	\$170.00	4300	00		Paid
11-19-19		7578686	12-18-19	y		\$240.64							4300	00		
11-20-19		7585375	12-20-19	y		\$53.73							4300	00		
12-9-19		7631210	1-4-20	y		\$174.55				\$468.92			4300	00		
9-18-19	PG&E	3566847481-6	9-30-19	paid							10-08-19	\$11,539.09	5501	00		Paid
10-22-19		3566847481-6	10-31-19	paid							11-5-19	\$6,681.39	5501	00		Paid
11-19-19		3566847481-6	12-2-19	y		\$3,842.72				\$3,842.71			5501	00		Paid
8-1-19	Philadelphia Insur	2001188071-A	8-31-19	Y							9-27-19	\$2,641.87	5400	00	Insurance	paid

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
8-1-19		2001188071-B	8-31-19	Y							9-27-19	\$5,582.19	5400	00		paid
8-1-19		Installment Fee	8-31-19	paid							9-27-19	\$5.00	5400	00		Paid
9-30-19		2001188072	10-21-19	paid		10 monthly installments					10-28-19	\$1,767.31	5400	65		Paid
11-4-19		2001188073	11-21-19	paid							11-21-19	\$1,767.31	5400	65		Paid
12-5-19		2001188074	12-23-19	Y		\$1,767.30				\$1,767.30			5400	65		
10-3-19	Power School	INV183225	10-3-19	Y		\$4,823.95				\$4,823.95			5877	00		Paid
9-20-19	Pure Water Partners	460044	10-1-19	paid							10--8-19	\$42.90	3603	00		Paid
10-13-19		473693	11-1-19	paid							10-31-19	\$42.90	3603	00		Paid
11-7-19		487915	12-1-19	paid							11-22-19	\$42.90	3603	00		Paid
7-30-19	Recology Butte Colusa Counties	36200475	8-30-19	paid							10-08-19	\$655.25	5501	00		paid
8-25-19		36383990	9-27-19	paid							9-27-19	\$901.44	5501	00		paid
9-25-19		36424307	10-25-19	paid							10-31-19	\$1,159.21	5501	00		paid
11-15-19		36533164	11-28-19	paid							11-19-19	\$2,308.59	5501	00		paid
10-1-19	Ray Morgan Company	2705664	10-31-19	paid					verified with advanced docs		11-22-19	\$1,234.20	5605	00	equipment lease/rental	Paid

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
11-25-19	Rainville,Anna		12-25-19	y	\$1,449.00					\$1,449.00						
8-21-19	Riverside Insights	INV005107	9-21-19	paid							10-08-19	\$1,594.90	5605	00		Paid
9-20-19	Mimeo(School Planner Co.)	1585385	10-18-19	paid							11-8-19	\$920.00	4300	00		Paid
8-15-19	School Nurse Supply Inc.	SN-88088	8-29-19	paid							10-31-19	\$370.43	4300	00		Paid
		SN-93002	12-5-19	paid							11-22-19	\$25.24	4300	00		Paid
		SN-94368	1-5-20	Y		\$19.55				\$19.55			4300	00		
8-13-19	Southwest Strings	1378285-IN	8-30-19	paid							10-31-19	\$218.00	4300	00		Paid
11-7-19	Steve Rudy Financial Consultant	1454	10-31-19	paid							11-22-19	\$1,500.00	5873	00	financial svcs.	Paid
12-5-19		1457	12-30-19	y		\$1,500.00				\$1,500.00			5873	00		
9-4-19	Tahoe Pure Water Co.	509411	09-04-19	paid							10-31-19	\$20.00	5605	00		paid
9-25-19		513296	9-25-19	paid							10-31-19	\$15.00	5605	00		paid
10-21-19		516814	10-31-19	paid							10-31-19	\$15.00	5605	00		paid
11-7-19		520846	11-7-19	paid							11-22-19	\$5.00	5605	00		Paid
10-2-19	Tehama Co.Dept. of Edu.	INV20-11350	10-26-19	paid							11-08-19	\$40.00	5201	00	Glusman Training	Paid
8-5-19	The Math Learning Center	BA46337-IN	8-31-19	paid							10-08-19	\$3,427.50	4315	00		Paid
10-29-19	The Music Connection	480518	10-8-19	paid							11-22-19	\$7.45	4300	00		Paid

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
		479884	9-29-19	paid							11-22-19	\$26.81	4300	00		Paid
		478630	9-10-29	paid							11-22-19	\$44.72	4300	00	materials & supplies	Paid
		478629	9-10-19	paid							11-22-19	\$163.99	4300	00		Paid
		465013	2-5-19	paid							11-22-19	\$98.33	4300	00		Paid
	TIAA Bank															
9-16-19	N4U2401411 & N482609076	6520675	9-30-19	paid							10-08-19	\$655.19	5605	00		Paid
10-13-19	N4U2401411 & N482609076	6604834	10-10-19	paid							10-31-19	\$894.24	5605	00		Paid
11-7-19	RF79703075	6653981	11-18-19	paid							11-22-19	\$384.49	5605	00		Paid
11-10-19	N4U2401411 & N482609076	6688018	11-30-19	paid							11-22-19	\$665.19	5605	00		Paid
12-5-19	RF79703075	6740267	12-18-19	y		\$323.61				\$323.61			5605	00	equipment lease/rental	
10-29-19	CSE/University Box Office	25818891 BOS319	11-29-19	paid							11-22-19	\$346.00	5830	91	Murray/Stiglitz field trip	Paid
					\$6,339.00	\$52,653.23	\$5,188.91	\$0.00	\$10,462.36	\$149,700.57		\$262,635.2				
					Current	1-30 days	31-60 days	61-90 days	Over 90 days	TAL PAYABLES		TOTAL PAID				

AGED PAYABLES

Sheet1

INVOICE ENTRY DATE	VENDOR	INVOICE	INVOICE DUE DATE	ON HOLD	CURRENT	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL PAYABLES	DATE PAID	AMOUNT	EXPENSE CATEGORY	RESTRICTOR CODE	DESCRIPTION	Pay/ Hold
Leen Bros. Rent	48,866.97 monthly															
Law Offices Young Minney &Corr																
Mercurius	8512.36															
LAN BCOE	10-21-19 s-transfer															
Sprint monthly	52.16															
Stamps. com & Postal Plus	17.99															
CAM	80,000.00 11-10															
Employer s Ins.Co.	monthly 1,384.80 thru 4-1-20															
BRI	ACH Debits															
7-15-19	\$152.00															
7-25-19	\$1,141.68															
8-15-19	\$152.00															
8-29-19	\$1,104.18															
9-15-19	\$152.00															
9-30-19	\$1,771.50															
10-10-19	\$200.00															
10-15-19	\$435.50															
10-25-19	\$1,704.00															
11-8-19	\$200.00															
11-15-19	\$132.00															
11-23-19	\$1,704.00															
12-8-19	\$200.00															
12-15-19	\$132.00															

Business Checking – XXXXX0889

Search transactions

★ Activity: Date range; Start date: Nov 01, 2019; End date: Nov 30, 2019; Type: All

Transactions

🕒 Pending ● Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Nov 29, 2019	<u>Check 995073</u>	5,000.00		218,521.70
● Nov 29, 2019	<u>Check 52260</u>	2,719.49		223,521.70
● Nov 29, 2019	<u>Check 52258</u>	1,256.36		226,241.19
● Nov 29, 2019	<u>Check 995066</u>	643.31		227,497.55
● Nov 29, 2019	<u>Check 52256</u>	580.34		228,140.86
● Nov 29, 2019	<u>Check 995072</u>	525.00		228,721.20
● Nov 29, 2019	<u>Check 995074</u>	375.00		229,246.20
● Nov 29, 2019	<u>Check 995062</u>	375.00		229,621.20
● Nov 29, 2019	<u>Check 995076</u>	341.30		229,996.20
● Nov 29, 2019	<u>Check 7263</u>	231.19		230,337.50
● Nov 29, 2019	<u>Check 995059</u>	96.00		230,568.69
● Nov 29, 2019	<u>Check 995069</u>	25.24		230,664.69
● Nov 29, 2019	ATM RCR Payment STAMPS.COM 855-608-2677 CA #3136 POSTAGE	17.99		230,689.93
● Nov 27, 2019	<u>Check 52259</u>	2,551.26		230,707.92
● Nov 27, 2019	<u>Check 995081</u>	1,234.20		233,259.18
● Nov 27, 2019	<u>Check 995057</u>	392.50		234,493.38
● Nov 27, 2019	<u>Check 995061</u>	287.66		234,885.88
● Nov 27, 2019	<u>Check 52254</u>	273.13		235,173.54
● Nov 26, 2019	<u>Check 995053</u>	5,000.00		235,446.67
● Nov 26, 2019	<u>Check 995077</u>	1,534.60		240,446.67
● Nov 26, 2019	<u>Check 995078</u>	1,500.00		241,981.27
● Nov 26, 2019	<u>Check 7265</u>	750.00		243,481.27
● Nov 26, 2019	<u>Check 995063</u>	614.62		244,231.27
● Nov 26, 2019	<u>Check 7242</u>	210.00		244,845.89

Date ▼	Description ▼	Debit ▼	Credit ▼	Balance
● Nov 26, 2019	<u>Check 995079</u>	172.94		245,055.89
● Nov 26, 2019	<u>Check 7266</u>	69.75		245,228.83
● Nov 26, 2019	<u>Check 995067</u>	42.90		245,298.58
● Nov 26, 2019	ACH Payment BENEFIT RESOURCE BRI XFER	1,704.00		245,341.48
● Nov 25, 2019	<u>Check 7269</u>	309.96		247,045.48
● Nov 25, 2019	<u>Check 995050</u>	40.00		247,355.44
● Nov 25, 2019	<u>Check 995070</u>	5.00		247,395.44
● Nov 25, 2019	ACH Payment Blue Oak Charter PAYROLL	80,279.81		247,400.44
● Nov 25, 2019	ACH Payment Blue Oak Charter VENDOR PMT	22,278.95		327,680.25
● Nov 25, 2019	ACH Payment Blue Oak Charter PAYROLL	19,817.07		349,959.20
● Nov 25, 2019	ACH Payment Blue Oak Charter VENDOR PMT	7,084.19		369,776.27
● Nov 25, 2019	<u>Deposit</u>		62,872.00	376,860.46
● Nov 25, 2019	ACH Deposit Square Inc 191125P2		23.28	313,988.46
● Nov 25, 2019	ACH Deposit Square Inc 191125P2		14.51	313,965.18
● Nov 22, 2019	<u>Check 7264</u>	143.00		313,950.67
● Nov 22, 2019	<u>Check 7253</u>	50.23		314,093.67
● Nov 22, 2019	ACH Deposit Square Inc 191122P2		23.97	314,143.90
● Nov 21, 2019	<u>Check 995054</u>	1,602.62		314,119.93
● Nov 20, 2019	<u>Check 7267</u>	37.67		315,722.55
● Nov 20, 2019	ACH Payment HUMANA, INC. INS PYMT	2,589.70		315,760.22
● Nov 20, 2019	ACH Payment PHILA INS CO INS IN	1,767.30		318,349.92
● Nov 20, 2019	POS Purchase CNK*CINEMARK HQ 001 800-246-3627 TX #3136 FIELD TRIP	461.25	4TH GR	320,117.22
● Nov 19, 2019	<u>Check 995055</u>	5,160.07		320,578.47
● Nov 19, 2019	<u>Check 995052</u>	1,465.10		325,738.54
● Nov 19, 2019	<u>Check 995045</u>	384.44		327,203.64
● Nov 19, 2019	<u>Check 7241</u>	216.00		327,588.08
● Nov 19, 2019	<u>Check 995056</u>	183.12		327,804.08
● Nov 19, 2019	ACH Payment CALIFORNIA WATER ONLINE PMT	1,851.79		327,987.20
● Nov 19, 2019	ACH Payment EMPLOYERS HOLD ONLINE PMT	1,384.80		329,838.99
● Nov 19, 2019	POS Purchase EMPLOYERS PREFERRED I 888-682-6671 NV #3136 INS. PMT	1,269.80		331,223.79
● Nov 19, 2019	<u>Non-Paper Credit Return Check 52248</u>		2,719.49	332,493.59

Date ▼	Description ▼	Debit ▼	Credit ▼	Balance
● Nov 18, 2019	<u>Check 52248</u>	2,719.49		329,774.10
● Nov 18, 2019	<u>Check 995035</u>	370.43		332,493.59
● Nov 18, 2019	<u>Check 995048</u>	10.73		332,864.02
● Nov 15, 2019	<u>Check 995041</u>	548.37		332,874.75
● Nov 15, 2019	<u>Check 7250</u>	22.50		333,423.12
● Nov 15, 2019	ACH Payment BENEFIT RESOURCE BRI XFER	132.00		333,445.62
● Nov 15, 2019	ACH Deposit CHARTER ASSET MA PREFUND		115,028.72	333,577.62
● Nov 14, 2019	<u>Check 7261</u>	1,747.67		218,548.90
● Nov 14, 2019	<u>Check 995044</u>	32.00		220,296.57
● Nov 13, 2019	<u>Check 52252</u>	693.48		220,328.57
● Nov 13, 2019	<u>Check 995049</u>	167.40		221,022.05
● Nov 13, 2019	ACH Payment HARLAND CLARKE CHK ORDER CHECK ORDER BILLING	44.54		221,189.45
● Nov 13, 2019	POS Purchase DNH*GODADDY.COM 480-5058855 AZ #3136 BOSCHOOL DOMAIN	341.87		221,233.99
● Nov 13, 2019	POS Purchase AIRBNB HMAHFPWDKK AIRBNB.COM CA #3136 ANTJE BOJARSKY LODGING	255.64		221,575.86
● Nov 13, 2019	ATM RCR Payment EVERYDAY SPEECH LLC - HTTPSEVERYDAY MA #3136	199.99		221,831.50
● Nov 12, 2019	<u>Check 52253</u>	1,380.02		222,031.49
● Nov 12, 2019	<u>Check 995051</u>	920.20		223,411.51
● Nov 12, 2019	<u>Check 52250</u>	575.81		224,331.71
● Nov 12, 2019	<u>Check 52251</u>	545.38		224,907.52
● Nov 12, 2019	<u>Check 7252</u>	511.69		225,452.90
● Nov 12, 2019	<u>Check 995023</u>	427.50		225,964.59
● Nov 12, 2019	ACH Payment BENEFIT RESOURCE BRI XFER	200.00		226,392.09
● Nov 12, 2019	ACH Deposit AMZNCJOF24QJ AmazonSmil		139.00	226,592.09
● Nov 12, 2019	ACH Deposit Square Inc 191111P2		39.54	226,453.09
● Nov 08, 2019	<u>Check 995034</u>	1,159.21		226,413.55
● Nov 08, 2019	<u>Credit Adjustment</u>		0.11	227,572.76
● Nov 08, 2019	<u>Deposit</u>		15,924.00	227,572.65
● Nov 07, 2019	<u>Check 7251</u>	93.75		211,648.65
● Nov 07, 2019	ACH Payment Blue Oak Charter PAYROLL	21,985.34		211,742.40
● Nov 07, 2019	ACH Payment Blue Oak Charter VENDOR PMT	8,054.81		233,727.74
● Nov 06, 2019	<u>Check 7262</u>	48,866.97		241,782.55

Date ▼	Description ▼	Debit ▼	Credit ▼	Balance
● Nov 06, 2019	<u>Check 995038</u>	894.24		290,649.52
● Nov 06, 2019	<u>Check 995025</u>	607.50		291,543.76
● Nov 06, 2019	<u>Check 995028</u>	447.47		292,151.26
● Nov 06, 2019	<u>Check 995032</u>	225.16		292,598.73
● Nov 06, 2019	<u>Check 995039</u>	30.00		292,823.89
● Nov 06, 2019	ACH Payment BLUE SHIELD CA BlueShield	20,654.03		292,853.89
● Nov 05, 2019	<u>Check 995029</u>	120.96		313,507.92
● Nov 05, 2019	ACH Payment PACIFIC GAS & EL ONLINE PMT	6,681.39		313,628.88
● Nov 05, 2019	ACH Payment EMPLOYERS HOLD ONLINE PMT	1,138.00		320,310.27
● Nov 05, 2019	ACH Payment CALIFORNIA WATER ONLINE PMT	464.77		321,448.27
● Nov 05, 2019	ACH Payment SPRINT8006396111 ACHBILLPAY PIZ8VOHOYFCKZT6J	52.22		321,913.04
● Nov 05, 2019	POS Purchase ONLINE EDUC & TRAININ 512-343-2600 TX #3136	15.95		321,965.26
● Nov 05, 2019	POS Purchase ONLINE EDUC & TRAININ 512-343-2600 TX #3136	15.95		321,981.21
● Nov 05, 2019	POS Purchase ONLINE EDUC & TRAININ 512-343-2600 TX #3136	15.95		321,997.16
● Nov 04, 2019	<u>Check 995040</u>	3,272.07		322,013.11
● Nov 04, 2019	<u>Check 995031</u>	2,624.00		325,285.18
● Nov 04, 2019	<u>Check 995027</u>	981.73		327,909.18
● Nov 04, 2019	<u>Check 995030</u>	611.14		328,890.91
● Nov 04, 2019	<u>Check 995026</u>	80.00		329,502.05
● Nov 04, 2019	<u>Check 995037</u>	50.00		329,582.05
● Nov 04, 2019	<u>Check 995033</u>	42.90		329,632.05
● Nov 04, 2019	POS Purchase POSTAL PLUS 530-8911626 CA #3136	207.76		329,674.95
● Nov 04, 2019	ACH Deposit PAYPAL TRANSFER TRANSFER		4,967.72	329,882.71
● Nov 04, 2019	<u>Deposit</u>		3,040.00	324,914.99
● Nov 04, 2019	ACH Deposit Square Inc 191104P2		884.97	321,874.99
● Nov 04, 2019	<u>Deposit</u>		540.00	320,990.02
● Nov 04, 2019	<u>Deposit</u>		455.00	320,450.02
● Nov 04, 2019	<u>Deposit</u>		251.77	319,995.02
● Nov 04, 2019	ACH Deposit Square Inc 191104P2		18.99	319,743.25
● Nov 04, 2019	<u>Deposit</u>		18.00	319,724.26
● Nov 04, 2019	<u>Deposit</u>		9.95	319,706.26

Agenda Item: Accept Donations/Thank Yous/Giving Campaign Donations

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

Blue Oak would like to accept donations from donors who gave \$500.00 or more, received in the month of August and October 2019

Donors who gave \$500.00 or more in the month of October 2019:

- 10/10/19: Nova White to Mrs. Adams and Mrs. McDonald's classrooms \$500.00
- 10/31/19: Buck Ernest to Mrs. Jones, Mrs. Adams, and Mrs. Moss's classrooms \$600
- 10/31/19: Anonymous Donor \$650.00

We would like to say thank you to all who have donated to Blue Oak Charter School.

Agenda Item: Overnight Field Trips

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

- Brittany Jones, Grade 6, Shady Creek Field Trip in February
- Kate McDonald, Grade 8, Big Basin Redwoods Field Trip in May
- Riley Murray, Grade 3, Full Belly Farm, Yolo County in May
- Hunter Stiglitz, Grade 3, Full Belly Farm, Yolo County in May



Faculty Field Trip Request Form

Faculty: please turn this form into the Executive Assistant for Administrative approval.

overnight, week long trip

Faculty Name: Brittany Jones

Number of students attending: 23

List of chaperones: (just drivers, no chaperones
(To be determined) on trip)

Who is responsible for the cost:

- ☒ Student/parent
- ☐ School
- ☐ Class Funds
- ☐ Other

Departure Site: Blue Oak School Date: 2/3/20 Time: approx. 8am
450 W. East Ave.
Chico 95928

Destination Site: Shady Creek Outdoor School Date: 2/3/20 Time: approx. 11am
18601 Pathfinder Way, Verona City, CA 93959

Return Site: Blue Oak School Date: 2/7/20 Time: approx. 3pm
450 W. East Ave.
Chico 95928

Method of transportation:

- ☒ Parent Driver's
- ☐ B-Line Bus
- ☐ Other

How does the field trip relate to curriculum? Mineralogy, astronomy

Teacher's Signature: Brittany Jones Date: 12/5/19

Administrator's signature: _____ Date: _____

BOCC approval date: _____



Faculty Field Trip Request Form

Faculty: please turn this form into the Executive Assistant for Administrative approval.

Faculty Name: Katherine McDonald

Number of students attending: 18

List of chaperones:

Parents - TBD

Who is responsible for the cost:

- ☒ Student - cost per student: 300 - 350
☐ School
☒ Class Funds
☐ Other

Departure Site: Blue Oak School Date: 5/18/19 Time: 8am
Destination Site: Big Basin Redwood Sp Date: 5/18/19 Time: noon
Return Site: Blue Oak School Date: 5/22/19 Time: 3pm-5pm

2020 not 2019 - TS

Method of transportation:

- ☒ Parent Driver's
☐ B-Line Bus
☐ Other _____

How does the field trip relate to curriculum? 8th grade Trip

Teacher's Signature: Kat McDonald Date: 12/11/19

Administrator's signature: _____ Date: _____

BOCC approval date: _____



BLUE OAK SCHOOL
A KANAWHA-DEVELOPED PUBLIC CHARTER SCHOOL

Faculty Field Trip Request Form

Faculty: please turn this form into the Executive Assistant for Administrative approval.

Faculty Name: Riley Murray

Number of students attending: 21 (as of 12/2019)

List of chaperones:

Christine Wilson

Julie Carr

Melony Faria

Lily Coogan

Heidi Whit

Who is responsible for the cost:

- ☒ Student - cost per student: \$125 ?
☐ School
☒ Class Funds
☐ Other

Departure Site: Blue Oak School Date: 5/13/20 Time: morning

Destination Site: Full Belly Farm Date: 5/13/20 Time: afternoon

Return Site: Blue Oak Charter School Date: 5/15/20 Time: evening

Method of transportation:

- ☒ Parent Driver's
☐ B-Line Bus
☐ Other _____

How does the field trip relate to curriculum? Farming, Ag., math, Hands On experiences

Teacher's Signature: Riley Murray Date: 12/12/19

Administrator's signature: _____ Date: _____

BOCC approval date: _____



BLUE OAK SCHOOL
A WASHINGTON-INSPIRED PUBLIC CHARTER SCHOOL

Faculty Field Trip Request Form

Faculty: please turn this form into the Executive Assistant for Administrative approval.

Faculty Name: Hunter Stiglitz

Number of students attending: 16 (as of 12/2019)

List of chaperones:

Candace Kremer
Katie Machek
Michelle Doherty
Kristen te Woods
Sasha Watts

Who is responsible for the cost:

- ☒ Student - cost per student: \$125 ?
☐ School
☒ Class Funds
☐ Other

Departure Site: Blue Oak School Date: 5/20/20 Time: morning
Destination Site: Full Belly Farm Date: 5/20/20 Time: afternoon
Return Site: Blue Oak School Date: 5/22/20 Time: evening

Method of transportation:

- ☒ Parent Driver's
☐ B-Line Bus
☐ Other _____

How does the field trip relate to curriculum? Farming, Ag., Math, hands on experience

Teacher's Signature: Hunter Stiglitz Date: 12/12/19

Administrator's signature: _____ Date: _____

BOCC approval date: _____

Blue Oak Charter School Calendar

2020-2021

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2020						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2020						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30






February 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2021						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2021						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

-  School Closed - Holidays (see list)
-  Half Day
-  First and Last Day of School
-  Teacher in-service (no school for students)
-  Parent Teacher Conferences (No School)

Semester 1 - 08/19/2020 to 01/22/2021

Semester 2 - 01/23/2021 to 06/04/2021

2020/2021 School Year

Holidays

September 7, 2020 - Labor Day

November 11, 2020 - Veterans Day

November 26, 2020 - Thanksgiving

January 18, 2021 - Martin Luther King Jr. Day

February 12, 2021 - Lincoln's Birthday

February 15, 2021 - Presidents' Day

April 2, 2021 - Friday before Easter Sunday

April 5, 2021 - Monday after Easter Sunday

May 31, 2021 - Memorial Day

Teacher In-Service day

August 11

August 12

November 6

January 4

May 14

Agenda Item: Accept Resignations From Employees

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

Blue Oak would like to accept resignations from the following employees:

- Nikolai Novikov
- John Thomas Ruyan
- Summer O'Neill

Agenda Item: Strategic Plan

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

Strategic Plan from consultant Consuelo Gonzalez. The plan was derived from a community wide survey and SWOT Analysis Training outcomes with consultant Consuelo Gonzalez on Saturday November 9, 2019. Analysis training session was open to the entire Blue Oak community.

**Blue Oak Charter School:
Strategic Planning
Final Report**



BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

**November 21, 2019
Prepared by Consuelo Gonzalez, MPA**

Executive Summary

A study of Blue Oaks Charter School's internal strengths and weaknesses along with the school's external opportunities and threats marks an essential step in its strategic plan. This study was conducted in three phases. First, survey data was collected to map the opportunity landscape of the school. Next, a tailored Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis was carried out. Finally, a strategic planning workshop was facilitated. Together, this first provided quantitative data aimed to determine the current state of Blue Oak Charter School and how it arrived at such a state. A deeper analysis of the data then provided an assessment of those conditions from within the campus and beyond, competing needs, to develop Specific, Measurable, Attainable, and Time-bound (SMART) goals while utilizing the stakeholder's input.

Several features of Blue Oak Charter School emerged from this study. Blue Oak Charter School has established strengths that truly entitle it to promote the Waldorf education philosophy in the city of Chico and surrounding communities. The School has the potential to continue to thrive during the transition to a more permanent physical location given the strong community and educational setting of the Waldorf philosophy. Blue Oak Charter School can build solid relationships and expand its community to increase parent involvement facilitating parent communication by using a variety of platforms that will create impact for positive change.

While Blue Oak Charter School has developed strong support among its current most active stakeholders, its community network of support is in need of expansion. For example, the school has established standard forms of communications and informational materials, such as handouts with talking points on Waldorf education; however, at some point, there needs to be an assessment of the efficacy of current methods of communicating knowledge. This assessment can aid in determining the most effective method to inform all possible stakeholders. This includes school-wide training on understanding the Waldorf philosophy, teacher-to-teacher training, and assessment of the implementation of consistent behavior goals throughout the school. Such modifications would likely address the need for sustainability and financial stability as well as the generation of new fundraising opportunities that include grants or donations.

Moreover, expansion outside of its current community is an opportunity to extend outreach to more stakeholders, such as potential new students, parents, local media, business owners, local industry and governmental representatives. All possible external competing educational ideas and schools that could be viewed as threats could be mitigated or eliminated by developing solid relationships with key stakeholders that will advocate for the school's sustainable existence. It is essential to eliminate some possible weaknesses and external threats and turn these into possible opportunities for growth. Additionally, Blue Oak Charter School has an opportunity to promote school-wide team building at all levels by providing workshops or events for students, teachers, and parents to address how to deal with student issues and fully establish a better understanding of what are the values of Waldorf educational philosophy.

The strategic plan set with SMART goals is data-driven and aligns with the vision and the mission of Blue Oak Charter School. In implementing the Strategic Plan, Task Forces with a specific subset of well-defined goals should be assembled. Across all implementation stages, the values of transparency, accountability, and trust-building among all the stakeholders should be upheld. The greatest strength in realizing the goals of the strategic plan is that Blue Oak Charters School is an entity defined by the high quality of its members, structure, and management that can bring the goals of this plan to completion.

Table of Content

SWOT Analysis Results	page 3
SWOT Large Group Matrix	page 4
Strategic Plan	page 5-7
Recommendations	page 8-9
Appendix A: Words Clouds	page 10-11
Appendix B: Raw Data	page 12-20

SWOT Analysis Results

Strengths	Weaknesses	Opportunity	Threats
<ol style="list-style-type: none"> 1. Waldorf education settings 2. Nourishing safe learning environment 3. Quality teachers that are student focus 4. Teacher-student relationships 	<ol style="list-style-type: none"> 1. Lack of fundraising, transparency & accountability 2. Students' behavior 3. Lack of parent involvement 4. Lack of communication 	<ol style="list-style-type: none"> 1. Waldorf education philosophy & pedagogy 2. Offer technology, art, other languages & more hands on learning 3. Provide learning opportunities to educate parents 4. Parent involvement 	<ol style="list-style-type: none"> 1. Employee turnover/low number of staff 2. Students' behavior 3. Volatile economy & financial sustainability 4. Adverse government policies

BLUE OAK SCHOOL
A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

Figure 1 . Blue Oak Charter School's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis result matrix conducted in Spring 2019.

The results of the SWOT analysis is based on the data gathered from a SurveyMonkey link sent to stakeholders. The results reported to be crucial are determined by themes and the frequency of phrases in the answers provided by the respondents. Blue Oak Charter School had five percent response given an estimated seven hundred possible emails assumed to be all stakeholders. Other themes emerged; however, it is recommended to focus on the top three to four themes and strategically focus resources and create fulfilling SMART goals.

SWOT Large Group Matrix

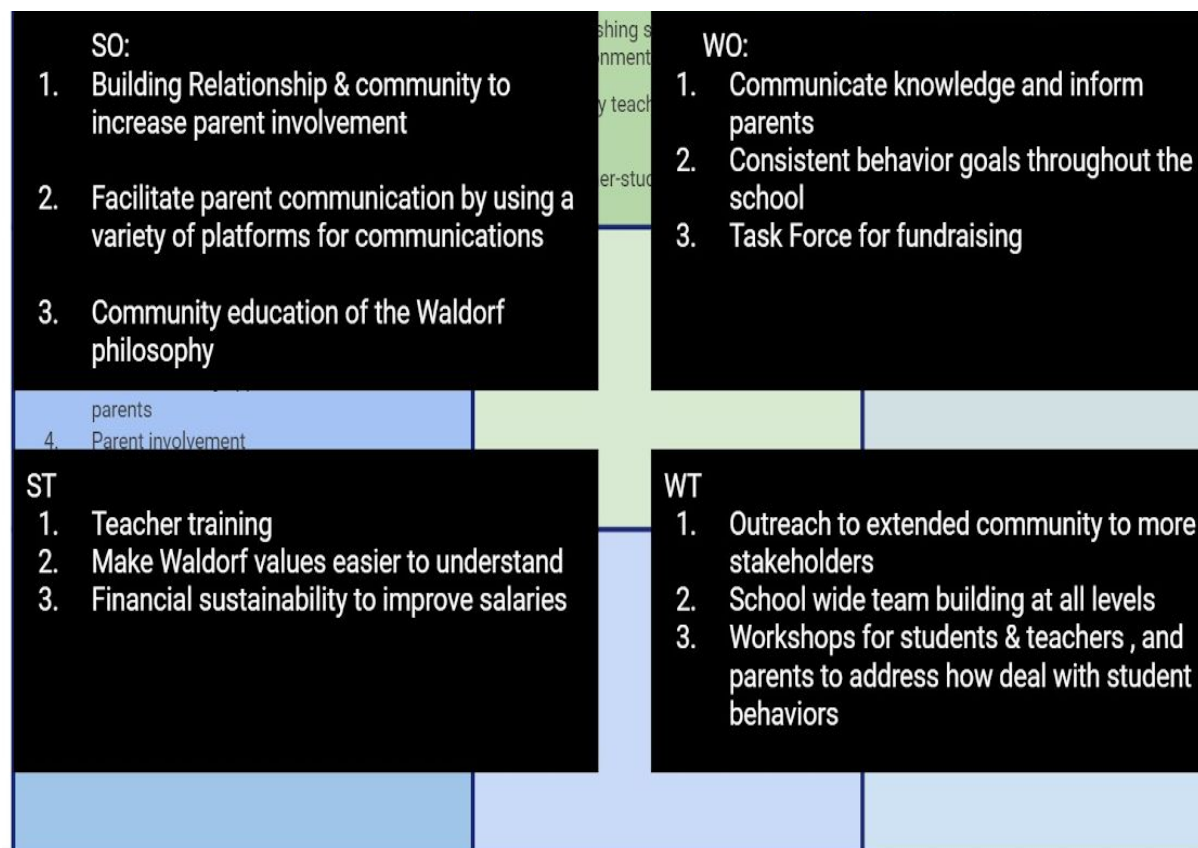


Figure 2. SWOT Matrix generated in strategic training and planning session November 9, 2019.

The SWOT Matrix shown in figure 2 was generated during the strategic training and planning at Blue Oak Charter School in Chico, California. The SWOT matrix was developed using the input of 15 stakeholders that attended the strategic training and planning session. Also, the SWOT matrix was generated from the collection of individuals SWOT matrices, and small group matrices and a large group discussion.

- SO Quadrant - Opportunities to Pursue
- ST Quadrant - Threats to Eliminate
- WO Quadrant - Things to Improve
- WT Quadrant - Risk Mitigation & Avoidance

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

Strategic Plan

Vision: To be a model for the 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.

July 1, 2019 to June 1, 2020

Goal 1: Create a task force that will propose a sustainable school design with a single track scenario and a double-track scenario to be vetted through appropriate channels by or before **May 30, 2020**.

Goal 2: Create an In/Outreach Task Force that will determine the needs for further in-reach and outreach aligned with the mission and vision of Blue Oak Charter School consisting of parents, community members, Waldorf certified teachers, staff and perhaps two students appropriately selected to assist by or before **June 1, 2020**. The In/outreach task force will report to the designated administrator.

Sub-goals could be articulated as follows:

- The task force will determine at least four platforms that Blue Oak Charter School will use to reach 1,000 people a month to inform parents and community.
- The task force will identify a current Blue Oak Charters School handout with 5 to 8 key points that will be used to inform and inspire students, parents and community.

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

Goal 3: Create a Fundraising Task Force that will **apply to at least 5 new grant or donation** opportunities. The task force will consist of parents, community members, Waldorf certified teachers, and staff by or before **June 30, 2020**.

July 1,

Goal 1: Finalize the plan for a sustainable school and develop a transition plan by or before **December 31, 2020**.

Goal 2: The In/Outreach Task Force will recommend two on-going events to the school's calendar to improve engagement of all stakeholders and the **media will be invited by December 31, 2020**.

Goal 3: Finalized the Blue Oak Charter school building options for a permanent home in regards to purchasing land to build, renewing a lease, etc. by **March 30, 2021**.

Goal 4: Plan, develop and implement the student behavior plan to assure that 100% of the Blue Oak faculty and staff will use the agreed-upon rules and tools for behavior and support at least 90% of the time by or before **June 30, 2021**.

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

July 1,

Goal 1: Blue Oak Charter School will have **100% family utilization** of a least **one platform for communication** by or before **August 1, 2021**.

Goal 2: To have a **Professional Development Staff-Wide Plan** in place that will align with the Blue Oak Charter School's vision and mission and promote Waldorf education by or before **June 30, 2022**.

Goal 3: Blue Oak Charter School will have **stable enrollment** as defined by the sustainable school task force to support the financial needs of the school that will facilitate Blue Oak charter school renewal by **June 30, 2022**.

Goal 4: A rough draft of charter renewal will be completed by **June 30, 2022**.

Recommendations

The strategic planning process is crucial to better serve students at Blue Oak Charter School and it must involve all stakeholders. Appendix A and B consist of word clouds and raw data as exhibits of the analysis and work done; however, it is not recommended to dwell on any singular comment given by the respondents since the purpose of the survey is meant to be used as aggregate data in awareness of confidentiality of the respondents and for the sole purpose of the SWOT analysis results, analyzed by the professional expert.

The following are recommendations to further assist the fulfillment of the strategic plan and the accomplishment of the SMART goals.

1. Strategic Management must be implemented to execute the strategic plan.
 - a. The strategic plan is a dynamic document that must be in constant review as goals are achieved and/or modified to meet the vision and mission of the organization; therefore, it is encouraged to review the plan in key meetings to make sure the developed SMART goals are still aligned with the vision and the mission of Blue Oak Charter School.
 - b. Leadership behavior must adjust to meet strategic goals.
 - c. A constant analysis of the environment must occur for the strategy to fit the structure.

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

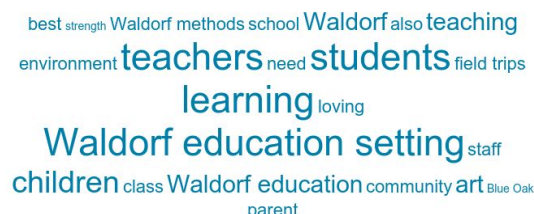
- d. Cultural compatibility of the strategy must be identified for the success of Blue Oak Charter School.
2. It is imperative that the mission, vision and strategic goals of the whole group are combined with accomplishments that align with beliefs, attitudes and the collective of stakeholders.
3. Waldorf's education and philosophy should be disseminated to the extended community to include other parties, such as industry, government officials, and successful alumni that will champion and support the school in order to be sustainable.

Appendix A

SWOT Word Clouds

Word clouds (also known as text clouds or tag clouds) work in a simple way: the more a specific word appears in a source of textual data, the larger the word represented in font size.

Q1 Strengths: These are usually internal, but can sometimes be external. What specific advantages and unique resources does Blue Oak Charter School have in regards to educating their students and sparking excitement for learning? (E.g. After-school programs, effective faculty/staff/administrators, Waldorf education setting, etc.)



A word cloud for Q1 Strengths. The words are in shades of blue. The most prominent words are 'Waldorf education setting', 'learning', 'teachers', 'students', 'Waldorf methods', 'best strength', 'need', 'field trips', 'loving', 'staff', 'children', 'class', 'Waldorf education', 'community art', 'Blue Oak', and 'parent'.

Q2 Weaknesses: These are usually internal, but can sometimes be external. What would you say is an area or quality of the institution that the competing/leading school strives in? (E.g. involved and supportive parents and community, lack of funds to establish cultural events/traditions, not enough diversity in the school, etc.)



A word cloud for Q2 Weaknesses. The words are in shades of blue. The most prominent words are 'need', 'students', 'funds', 'school', 'year', 'lack', 'teachers', 'classrooms', 'grade', 'program', 'community issues', 'behavior help', 'Blue Oak support', 'enough', 'parent involvement', 'individual', 'diversity', 'feel', 'make', 'children', 'field trips', 'parents', and 'meeting'.

Q3 Opportunities: These are usually external, but can sometimes be internal. What opportunities can Blue Oak pursue in terms of staying aligned with the school's mission statement? What trends are you aware of? (E.g. new technology, changes in government policy, changes in social patterns, population profiles, etc.)



A word cloud for Q3 Opportunities. The words are in shades of blue. The most prominent words are 'opportunities', 'school', 'need', 'teachers', 'also', 'programs', 'classes', 'Children', 'love', 'see', 'grades', 'Waldorf', 'students', 'teaching', 'Better', and 'learning'.

Q4 Threats: These are usually external, but can sometimes be internal. What obstacles does Blue Oak School face that you believe might affect the alignment of the mission statement? (E.g. volatile economy, adverse government policies, insufficient after-school programs, lack of staff/faculty/administrators engagement, etc.)



A word cloud for Q4 Threats. The words are in shades of blue. The most prominent words are 'teachers', 'school', 'staff', 'Lack', 'issues', 'Blue Oak', 'enrollment', 'children', 'years', 'adverse government policies', 'support', 'lack staff', 'need', 'work', 'feel', 'see', and 'programs'.

Intention for this Training World Cloud



Appendix B

SWOT Raw Data

Q1 Strengths:

These are usually internal, but can sometimes be external. What specific advantages and unique resources does Blue Oak Charter School have in regards to educating their students and sparking excitement for learning? (E.g. After-school programs, effective faculty/staff/administrators, Waldorf education setting, etc.)

Answered:

34 Skipped: 0 # RESPONSES DATE

1. Engaged and dedicated teachers, unique clubs, friendly environment and hands on approach to leaning. 5/28/2019 4:16 PM
2. Blue Oak's Waldorf method does foster "creative and engaged" students, who have the best opportunity to become "self-motivated, competent, and lifelong learners." The goal of "teaching subject matter when children are at the appropriate developmental stage for learning" seems best met at the lower grade levels. 5/21/2019 3:33 PM
3. Waldorf education, small classes, Nurtured Heart 5/20/2019 4:31 PM
4. Encouragement of individuals pace, interests, creativity, imagination and style of learning. Nourishing emotional needs, and connection with one another, nature and its rythms, and our world. 5/20/2019 1:30 PM
5. The strength of Blue Oak is that it is based on a Waldorf education system which focuses on the whole child and infuses education with art, music and movement as ways to enhance learning. Blue Oak is strengthened by the administration and teachers who focus on providing a positive environment for each child. The parent volunteers are a strength as they donate time and goods to keep programs going. Keeping children in the same class with the same teacher is s strength as the children learn how to become an important part of a team joined in learning. Lastly I consider the school building to be a strength as it is both beautiful and functional. 5/20/2019 1:12 PM
6. Waldorf Education Setting 5/20/2019 12:01 PM
7. Spanish class 4/28/2019 1:25 PM
8. Dedicated teaching staff, Waldorf methods (when they are being applied), applicable and meaningful field trips, volunteerism, garden program, attentive Executive Director and Assistant, Teams (Behavior Leadership, Academic Leadership); Our Behavior Interventionist demonstrates respect for my teaching and behavior management, and has consistently been a great support for my students in need. 4/25/2019 8:59 PM
9. field trips, beautiful materials, loving teachers 4/25/2019 11:55 AM
10. Looping, long term relationships. After school homework help in math. 4/25/2019 10:42 AM
11. Looping, even with small loops, this would be a strength. Dedicated teachers, many who are Waldorf Trained. High quality products (crayons, pencils, etc). 4/25/2019 9:17 AM
12. We live Jason's teacher. We live that he is giving our son the tools he will need to be successful if High School. He hold them accountable for their assignments and homework. He is fun, but also firm. He is very knowledgeable about the Waldorf pedagogy and is easy to talk to as a parent. He brings in an enthusiasm for teaching and a love for learning. 4/25/2019 7:22 AM
13. Wonderful, nurturing, safe, environment. Love the "extra" stuff Waldorf provides (art, handwork, music ect) 4/24/2019 5:56 PM
14. Waldorf education setting 4/24/2019 11:47 AM

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

15. A mostly energetic and ingenuitive staff, affordability, long term teachers who carry Waldorf traditions onward, seasonal rhythm, thriving alumni students, stable administration. 4/24/2019 8:57 AM
16. Waldorf education and a accepting loving environment for learning.4/24/2019 8:43 AM 1 / 9
17. Blue Oak fosters creative thinking by incorporating a variety of artistic practices in the curriculum. Teaching through storytelling, painting, drawing, movement, dance, handwork, cooking, creative writing, theater, etc., students are able to see and learn subjects through many different lenses. These practices help to engage a wide variety of thinkers and learners who might be discouraged or fall behind in more traditional learning settings. 4/23/2019 3:26 PM
18. Components of the Waldorf setting, specifically Strings and Spanish. 4/23/2019 12:34 PM
19. BOCS has a very small population. This allows students and teachers to create strong relationships to better support and meet the needs of students. 4/23/2019 12:19 PM
20. Faculty, s'cool moves, handwork, annual events, beautiful work, field trips, clubs, 4/23/2019 12:09 PM
21. Blue Oak charter school offers after school program through our local community card center. Blue Oak charter school I also find have faculty staff and administrators are effective in educating children as a whole being, and many are trained in Waldorf education. 4/23/2019 10:38 AM
22. Waldorf education setting, play-based learning, a long runway for parents and their children to adjust in the kindergarten years, parent involvement, a space for emotional and social development (not just academic advancement); safety of students (thank you for the new locks and for keeping external doors locked during school hours) 4/23/2019 10:33 AM
23. Waldorf methods. Also, the teachers that work so much to uphold Waldorf methods and individually support each student. 4/23/2019 9:55 AM
24. Waldorf methods, active parent engagement, community events, field trips, all the adults whether admin or custodial say hello to my child by name. 4/23/2019 6:45 AM
25. Waldorf Education 4/23/2019 6:31 AM
26. They offer art every day4/22/2019 10:35 PM
27. Waldorf education setting, 4/22/2019 8:13 PM
28. Good teachers, focus on art in curriculum, peaceful setting that teaches conflict resolution skills. Curriculum gives students time to digest the information. 4/22/2019 6:50 PM
29. Strengths are the deep relationships that students and students and students and teachers are able to form. Also, the creative side of children is cherished 4/22/2019 6:05 PM
30. Wonderful staff/community 4/22/2019 5:02 PM
31. Waldorf education setting 4/22/2019 4:30 PM
32. Class size 4/22/2019 2:11 PM
33. Waldorf education setting. The emphasis on the arts and the community feel. 4/22/2019 11:46 AM
34. Waldorf education setting 4/22/2019 11:44 AM

Q2 Weaknesses: These are usually internal, but can sometimes be external. What would you say is an area or quality of the institution that the competing/leading school strives in? (E.g. involved and supportive parents and community, lack of funds to establish cultural events/traditions, not enough diversity in the school, etc.)

Answered:

34 Skipped: 0 # RESPONSES DATE

1. Not enough fundraiser opportunities for school field trip's and supplies. Events can sometimes be unorganized and communication between teachers, council and front office can be confusing as they're not always on the same page. Volunteering can sometimes also be a challenge for the same reason. 5/28/2019 4:16 PM
2. It appears to be a very real challenge for Blue Oak to provide the highest quality education at the 7th and 8th Grade level. Attracting the most qualified teachers is also a challenge. In today's environment, the need for fiscal oversight cannot be underestimated. Public charter schools must exceed the standards, since voters may be persuaded that public funds are not safeguarded. Blue Oak has failed at times to "attract, develop, and retain highly-effective, adaptable faculty, staff and administrators." 5/21/2019 3:33 PM
3. Not sure. Now that Nathan Rose is gone, I can't think of any offhand 5/20/2019 4:31 PM
4. Encouraging community more often, and space for physical movement needs. Also an auditorium for concerts, assemblies, and plays. 5/20/2019 1:30 PM
5. A problem Blue Oak faced was having a dishonest administrator who misused funds who apparently wasn't held accountable by school checks and balances. We now have a new administrator and we have replaced some of the lost funding. The programs that suffered have been music, art and movement. Our school should be offering top notch music lessons. The children are missing the richness promised in a full Waldorf experience. This is also seen in the limited teaching of Spanish. The betrayal of the principal who stole money from the school definitely weakened Blue Oak. 5/20/2019 1:12 PM
6. uninvolved and supportive parents, continued mismanagement of funds, lack of transparency 5/20/2019 12:01 PM
7. Availability of after school paid activities like Fibo art, lego engineering. 4/28/2019 1:25 PM
8. ~ The Food Program offers 'food' that is damaging to children's health, and has negative effects on children's focus and behaviors. No food program would be better than the sugary junk that is poisoning our students breakfast time; ~ We are spending so much money on our rent that we will never be able to provide our students with what they need if this continues; ~ Some of the cornerstones of a Waldorf approach are human connection and experiential learning. Providing students with dittos and homework in the early grades is the opposite approach and has no place in a Waldorf school; ~ Another cornerstone is the artistic development and inner work of Waldorf educators. Unless a teacher is doing this completely independently and on their own time, there is no artistic or meditative work happening. It is not happening at the group level (faculty meetings); ~ Lack of Recycling Program: we should be models of protectors of the Earth for our younger generation. 4/25/2019 8:59 PM
9. lack of passion for reading and teaching reading 4/25/2019 11:55 AM
10. Low pay scale may not attract most qualified applicants. Lack of ethnic diversity. Lack of quality science instruction, lab, etc. 4/25/2019 10:42 AM
11. Lack of funds for the high cost field trips required- we are a title I school and Parent Council does so much fundraising, it makes it difficult as a class to come up with ideas/resources. This needs to be addressed as a whole school, not individual classrooms. School spirit around events- very disjointed

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

and not unifying. Science department/equipment. Fear culture around job security never feeling that a job is secure because numbers could change and several people have lost their job after the year has started 4/25/2019 9:17 AM

12. There is not enough parent involvement. It is always the same parents doing everything. I don't think the administrators are in the classrooms enough. If they were roaming the school and in the classrooms, I feel like there would be less behavior problems. Not enough admin support for behaviors in the classroom. We need more no tolerance for certain behaviors that have been allowed to go on for years. More support for fire survivors would have been wonderful. Even if we had check ins with families or individual staff for individual needs. There are many students/staff/faculty that are still struggling in many different ways. 4/25/2019 7:22 AM
13. Weak on academics. Could use more direct instruction especially for kids who are struggling and SPED kids. Clear behavior expectations for students including what punishments should be. 4/24/2019 5:56 PM
14. Not enough follow through with behavior. Lack of consistent plans for behavior. 4/24/2019 11:47 AM
15. The school is sloppy professionally and physically. The school lacks a field. The needs of poorly behaved children are put before well behaved children. 4/24/2019 8:57 AM
16. Lack of needed school employees to assist other school employees in effectively doing their jobs. 4/24/2019 8:43 AM
17. -There have been so many drastic challenges and changes in the school culture over the years that I think many parents feel like it's difficult to connect and therefore parent involvement has waned. So much of what we offer takes a lot of help and when parents don't put in their volunteer hours, the quality of field trips, festivals and in class projects suffers. -Many incoming families don't understand what Waldorf education entails and it's difficult to maintain standards when parents aren't informed and working with teachers. -Funding has always been an issue. We offer very involved in-class projects, high quality materials and amazing field trips, but it often feels like we're going beyond our budgetary means. -It also feels like we are short staffed for counseling services, help with students who need extra attention beyond what teachers can do and admin duties. Looking at other schools in the area, our teachers are drastically underpaid. -There is often a lack of accountability and responsibility in terms of academics with some students. I would love to see higher academic standards within the student body. -There are many areas of ambiguity in terms of discipline, consequences, respect and social expectation in the school. 4/23/2019 3:26 PM
18. Reading curriculum and intervention 4/23/2019 12:34 PM
19. An increase in diversity and supportive differentiation is a goal of BOCS. In meeting this goal BOCS would benefit from strong PBIS knowledge and strategies. 4/23/2019 12:19 PM
20. parent involvement, parent education on school traditions, a science teacher, lower grades math support, whole school community (not just individual classes) 4/23/2019 12:09 PM
21. This is an interesting Question you're proposing, I do feel that we could definitely be more diverse however our community as a whole and Chico lacks diversity. I don't see this so much as a weakness with in our school but more in our community. 4/23/2019 10:38 AM
22. 1. Lack of communication from Parent Council and Academic Council - What are they up to? What issues are being discussed. If you sent out the meeting minutes from each meeting, this would help those of us who can't make it to meetings stay aware and engaged and make us feel more a part of the Blue Oak community. Also, please send out the agenda for each meeting ahead of time so that we have the opportunity to attend and voice opinions about the matter being discussed or voted upon. 2. Bias - Blue Oak has a diverse student population and the staff/faculty are mostly white. We need implicit bias training for all staff and faculty to ensure equity at Blue Oak for all the students you serve. 3. Nurtured Heart - I heard that you did this training for all staff and faculty at one point

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

- and I would recommend that this be an annual training. 4. Math and Science Prep - we want to stay at Blue Oak; however, our kiddo is showing signs of interest and advancement in math and science, and I don't see the curriculum as very challenging in these areas. An afterschool program or an advanced studies program for math and science within Blue Oak would be awesome (similar to the GATE program when we were kids). 4/23/2019 10:33 AM
23. I'm not sure I understand the question; I find the way it's worded to be confusing. In my opinion, Blue Oak's weaknesses are a lack of diversity in its student population (but Chico has that, as well), a high level of drama in the administration in years past (that seems to be dying down now), and less parent involvement than there was in years past. 4/23/2019 9:55 AM
24. Funding for afterschool programs and offerings, support for teachers in the classrooms at all grade levels, need full time or more nurse and counselor, more field areas to play-nature 4/23/2019 6:45 AM
25. involved & supportive parents and community, lack of funds, mismanagment of funds, paying for things like extra help vs. programs for children 4/23/2019 6:31 AM
26. Not enough special needs children; not enough focus on actually doing work - excuses are accepted too often. Not developing critical thinking. Students are often rude to adults and lack common curiosity 4/22/2019 10:35 PM
27. Teacher turnover rate, lack of resources for students struggling 4/22/2019 8:13 PM
28. Lack of communication between teachers so each grade has to reinvent the wheel when it comes to lesson planning. This is a lot of work on teachers and leads to vast differences in assignments in the same grade from year to year. My sons were two grades apart so I saw this for 6, 7, 8 grade. I actually gave curriculum to a teacher from my previous teacher. Fundraising causes a lot of stress and politics among parents. I felt uncomfortable in meetings and felt like I had to avoid parents over fundraising issues that I did not want to participate in. Classroom funds need to be carefully monitored so that parents do not over pay for field trips. This has happened to me more than once. Make the middle school feel more like middle school to retain/ recruit more students. None of the suggestions in the prompt are a problem. 4/22/2019 6:50 PM
29. Lack of people in the front office. I can never get help up front. Sometimes my child is marked absent when they are present and sometimes absences are not excused even when called in as sick. It's just too big of a job for one part time front desk person 4/22/2019 6:05 PM
30. Funding 4/22/2019 5:02 PM
31. not enough diversity in the school 4/22/2019 4:30 PM
32. Teacher's aides 4/22/2019 2:11 PM
33. N/A 4/22/2019 11:46 AM
34. more consistent application of nurtured heart disciplinary philosophy and more thorough

Q3 Opportunities: These are usually external, but can sometimes be internal. What opportunities can Blue Oak pursue in terms of staying aligned with the school's mission statement? What trends are you aware of? (E.g. new technology, changes in government policy, changes in social patterns, population profiles, etc.)

Answered:

34 Skipped: 0 # RESPONSES DATE

1. I'd like to see another Language opportunity, like sign language. Education on the treats of unsupervised internet access and gaming. 5/28/2019 4:16 PM
2. Make it a priority to enhance the upper grades programs relative to technology, in a manner consistent with Waldorf values. Evaluate the actual need for committing too many resources to site development, rather than staff and curriculum development. Be proactive in differentiating Blue Oak from "for-profit" charter schools. Voters are largely unaware of the differences. 5/21/2019 3:33 PM
3. This is too complicated. Too much thinking, sorry, i don't know 5/20/2019 4:31 PM
4. Utilize policies, procedures, and definitive job descriptions from existing schools, and other public Waldorf schools. 5/20/2019 1:30 PM
5. The challenge is to meet and exceed state learning standards, which Blue Oak needs to do, while incorporating the values of the Waldorf education experience. Academic goals must be met, but the goals of providing each student with an opportunity to develop skills in music, art, and movement must be met also to provide a full Waldorf experience. Another opportunity is being discussed to purchase land to build a new school. This would be a positive for Blue Oak to grow but any funding available should go to staffing up first. To me it is more important to have a top quality music teacher than to have a new school. Develop a program that really offers all that is promised by a Waldorf education and once you achieve that it would be appropriate to spend funding for land and buildings. 5/20/2019 1:12 PM
6. Maintain students by getting back to the roots of the school. Making sure teachers are receiving aid they need in the classrooms, smaller class sizes, maintaining long term teachers, having additional types of classes to offer students - ie. woodworking, science labs, sewing (not just handwork), home economics etc. 5/20/2019 12:01 PM
7. Even more hands on learning and movement. 4/28/2019 1:25 PM
8. ~ Waldorf mentors... more, please; ~ Attention to aesthetics/ beautification 4/25/2019 8:59 PM
9. would love to see an increase in awareness for other cultures in the classroom and also throughout the school. 4/25/2019 11:55 AM
10. Better opportunities in tech with new equipment. 4/25/2019 10:42 AM
11. Best practices within NGSS/CCSS Grading not on a traditional 10 scale, zero scores Credit makeup for students who don't pass ELA/Math 4/25/2019 9:17 AM
12. I feel like we are getting farther and farther away from teaching the whole child. I see children that are really discouraged and are stressed out about school. I don't see the love for learning that this school once had. There use to also be a type of magic/wonder in our classrooms. Now we are so focused on testing that children are not as engaged as previously. Also, children are so focused on talking about video games at school that they have become immune to real experiences. This is more of a societal problem. We also don't have recycling or composting or healthy food program. We need to get on the ball with the rest of the Waldorf schools that pursue these practices. 4/25/2019 7:22 AM
13. Unsure. 4/24/2019 5:56 PM
14. NA

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

15. Ensure there is grass for the children. Ensure that children who are ready to learn are able to hear their teacher and actually receive Waldorf education- not just learn coping skills of how to ignore abusive behavior. 4/24/2019 8:57 AM
16. unknown 4/24/2019 8:43 AM
17. I would love to see more opportunities for families to get involved and just build relationships with others that don't revolve around things like festivals, which feel like a lot of commitment. More small events with less pressure might help foster tighter community. -More parent education for incoming families would be very beneficial. -More consistent fundraising events. Last year, we had an event at Monca that was successful, beautiful and fun. If that continued every year, it could be so beneficial for the school. -What would it take for our school to be a public school and receive funding like CUSD schools? Alice Birney is a public Waldorf school in Sacramento. 4/23/2019 3:26 PM
18. Training and effectively using a consistent discipline. 4/23/2019 12:34 PM
19. BOCS is doing a great job of asking questions about its existing policies or lack thereof. As BOCS continues to grow and change, pursuing further staff development in curriculum and behavior differentiation should continue to be a focus. 4/23/2019 12:19 PM
20. teaching mindfulness, actively seek guest speakers/presentations, creating opportunities for classes to work together (4th grades hosts a fundraiser that will support 5th grade) 4/23/2019 12:09 PM
21. I think one of the things I would love to see more of is encouraging or providing families with the opportunities to implement nurtured heart at home so that what is taught at school can be reflected in our home and our children have the opportunities to be healthier and happier individuals. I would also love to see more mindfulness training's for teachers and families as a whole. 4/23/2019 10:38 AM
22. 1. www.tolerance.org -Lesson plans and activities for K-12 to incorporate diverse voices in every subject. 2. Zinnedproject.org - Teaching history from the people's (and student's) perspective. Amazing lessons and resources for teaching history K-12. 3. The StoryCorps App and Storycorps.org - an interactive way to study history by conducting interviews and creating oral history stories. Great for grades 6-12. 4/23/2019 10:33 AM
23. I'm not sure. 4/23/2019 9:55 AM
24. The special needs children seem to be getting larger in number and is there enough support to keep a balance in the learning environment? Parent education opportunities seem to be less, traffic!!! 4/23/2019 6:45 AM
25. The school has pretty much taken away any programs where children can utilize their hands. The garden program which should be a large part of our curriculum is ran by a handful of dedicated parents who are not paid. Woodshop is no longer functioning etc. We only have handwork, which most boys above 4th grade are typically not interested in. Our school concerts are less than appealing. They used to be magical and now I can't get out of there fast enough. The children are hearded through as fast as possible. We are utilizing things like Measure K to fix our broken school instead of preparing for the future. We keep making the same financial mistakes by hiring people who shouldn't be managing our money in house. Our saving grace is CSMC however we don't leverage them appropriately. 4/23/2019 6:31 AM
26. Every cool thing has stopped: coding / technology; Spanish - the old teacher was better. I guess the new play structure is cool (thanks measure k) 4/22/2019 10:35 PM
27. More teacher training that effects the students they work with directly 4/22/2019 8:13 PM
28. Better fund raising or opportunity to just pay for your student instead of asking other grades to by stuff. Bring back woodworking and smaller music classes. Make the parent organization feel less cliky. Set clear policies that the staff/ teachers are aware of. Administration needs to handle the high school orientation day. 4/22/2019 6:50 PM

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

- 29. Needs to be more structured 4/22/2019 6:05 PM
- 30. ?? 4/22/2019 5:02 PM
- 31. changes in social patterns 4/22/2019 4:30 PM
- 32. Outdoor programs, such as hikes 4/22/2019 2:11 PM
- 33. Changes in social patters. 4/22/2019 11:46 AM
- 34. need broader community support 4/22/2019 11:44 AM 7 / 9

Q4 Threats: These are usually external, but can sometimes be internal. What obstacles does Blue Oak School face that you believe might affect the alignment of the mission statement? (E.g. volatile economy, adverse government policies, insufficient after-school programs, lack of staff/faculty/administrators engagement, etc.)

Answered:

34 Skipped: 0 # RESPONSES DATE

- 1. Leadership programs and a little more of a hard stance In regards to the policy regarding media. It seems most children have cell phones and play video games regularly. My children sometimes feel like an outcast because they don't. 5/28/2019 4:16 PM
- 2. Failing to address the weaknesses and opportunities. Unwise financial decisions that have longterm effects. 5/21/2019 3:33 PM
- 3. Medical vaccine exemption laws (possibly/likely getting more challenging), judgements against the school 5/20/2019 4:31 PM
- 4. Lack of enrollment, and a stable location to set roots at. Bad publicity from past events, and not reaching out more to promote our strengths to the community. 5/20/2019 1:30 PM
- 5. A lack of staffing worries me. Blue Oak should be fully staffed with well qualified teachers and staff. We need to recover all the positions that were lost when funding was stolen. If the school uses the Nurtured Heart model to deal with children's behaviors then each teacher should be required to develop expertise in the use of Nurtured Heart process. Parents should also be given written information and instruction on how Nurtured Heart is implemented in the classroom and how they can use the Nurtured Heart technique in there home. More focus needs to be on what the children are doing right in classrooms. Over the next five years Blue Oak should continue to expand and refine the Comprehensive School Safety Plan that was developed this year. It's an active document that needs regular review and improvements. This plan should be available for parents to review in either hard copy or on line. Overall our family is very satisfied with Blue Oak and the school experience offered to our child. 5/20/2019 1:12 PM
- 6. knowledgeable & capable teachers, parents and staff involvement to co-teach the children, etc. 5/20/2019 12:01 PM
- 7. Keeping the lower grades and upper grades separated during breaks should be a priority. Front desk lacks kindness. 4/28/2019 1:25 PM
- 8. There seems to have been a lack of communication about our future, i.e. staff changes. getting information via rumors can cause a thread of darkness and lead to feelings of fear and insecurity. Since our school has been at its current site, there has been an unending sense of instability for me; ~ The person or people evaluating staff should be objective, unbiased, stable, and demonstrate a maturity level worthy of leading other adults in a respectful way (this may no longer be a threat; it may have turned in to an excellent opportunity).4/25/2019 8:59 PM
- 9. not following through with keeping teachers with a class 4/25/2019 11:55 AM
- 10. Low state test scores, turnover in teachers. 4/25/2019 10:42 AM

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

11. Focusing on test scores above all else. Insufficient interventions/supports during/after school
Disconnect between teachers and admin, often feels teachers are an island and not checked in on/by admin 4/25/2019 9:17 AM
12. There is a lack of staff to help with behaviors in the classrooms and there is a lack of consistency for how to deal with these issues. I see teacher burnout and a lack of pay. We do a ton of work for nearly nothing compared to other teachers in our state. I feel like I have been working so hard for so long with no recognition, no fun activities, no encouragement. 4/25/2019 7:22 AM
13. Lack of training what nurtured heart means. Have seen staff use it incorrectly which means inconsistency with behavior plans. 4/24/2019 5:56 PM
14. Nepotism in work environments. 4/24/2019 11:47 AM 8 / 9
15. If administration leaves again. If the school continues NHA. If the school buys the current facility but never reaches the enrollment needed to financially sustain it. 4/24/2019 8:57 AM
16. Lack of staff and administrators in terms of employment. 4/24/2019 8:43 AM
17. There are so many more charter and home school programs available now than when the school first started. In the last few years, enrollment has been an issue. I'm wondering how much longer we will be double track and if we become single track, what will happen to our staff? -Staff turn over has been an issue, especially in the specialty program. It's extremely challenging to be a full time specialty teacher at this school. It's a huge workload, a demanding schedule, often challenging to get support from parents, difficult to deal with all the behaviour issues, etc. -Every year, there are more and more students with extreme behavior issues. Many students come to Blue Oak because they have had negative experiences and see our school as a place that will help them. In a lot of ways, we can accommodate students who need more freedom in creativity, movement, etc., but I have seen an increase in kids with severe social-emotional issues that go far beyond what our teachers are equipped to handle, especially when there are multiple high-needs students in one class. It puts so much stress on the teachers and other students in the class. We need five people like Amber and Genesee on staff all the time! But instead, there is often only one person, or no one at all to help with these students. It's becoming a greater and greater challenge for the school. 4/23/2019 3:26 PM
18. Lack of discipline. 4/23/2019 12:34 PM
19. Oversight or support for teachers often is a topic of concern at BOCS amongst staff. An engaged, educated in both waldorf and traditional education, supportive and constructive educational director could benefit staff tremendously. 4/23/2019 12:19 PM
20. we need an after school homework club in areas other than math 4/23/2019 12:09 PM
21. Here in our local community I feel that our economy is volatile as well as lack of housing because of the campfire can be a threat to The overall well-being of each person in our community and each child in our community. That being said I think that makes a really strong point that a variety of education opportunities Should be accessible to all students in our area. 4/23/2019 10:38 AM
22. 1. I received an email that the Executive Director was leaving and then I never heard anything else. Is there someone new in the position? Lack of communication is an issue here. 2. Safety always a concern. How is Blue Oak keeping our kids safe? Updates are always welcome. 4/23/2019 10:33 AM
23. Volatile economy and adverse government policies, definitely. I also think the Camp Fire may have long-lasting detrimental effects on the school, but I also think Blue Oak handled the fire very well. In my opinion, the biggest possible threat to Blue Oak would be a lessening of its adherence to Waldorf principles. 4/23/2019 9:55 AM
24. Insufficient after school programs, staffing for non academic support and support for teachers, how are we with recovery from our past scandal and threats to our charter? 4/23/2019 6:45 AM
25. WE HAVE TOO MUCH FRONT STAFF...Hire additional resources to teach our children life skills. Bring in better science programs, chemistry - robotics, etc. Teach (in a controlled atmosphere) computer

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

skills in 2nd and 3rd grade so when they have to take state tests they know how to at least use the computer. Teachers are under paid and overwhelmed. 4/23/2019 6:31 AM

26. Bad admin. Lack of accountability. 4/22/2019 10:35 PM

27. Lack of consistently same staff, high turnover of Aides, 4/22/2019 8:13 PM

28. Administration needs to be more available. Phone system needs to work all the time. Procedures and policies need to be clear to all. My paper work has been lost/ misfiled several times in the past 4 years.

29. 4/22/2019 6:50 PM

30. Poor communication 4/22/2019 6:05 PM

31. Adverse government policies 4/22/2019 5:02 PM

32. adverse government policies volatile economy Lack of Waldorf trained teachers and administrator 4/22/2019 4:30 PM

33. Overwhelmed staff 4/22/2019 2:11 PM

34. adverse government policies and lack of staff. 4/22/2019 11:46 AM

35. too much emphasis on core testing results, more community advocacy in education forums and more evidence of actual democratic processes, Smacks a bit of clique run decisions. 4/22/2019 11:44 AM

SWOT Matrik Raw Data

Quadrant-SO:

- Parent involvement/ engagement
- Relationship Building
- Pursuing Excellence
- Explanation of Woldorff philosophy to parents community and beyond school
- More hands on learning
- Fun low commitment low cost events to incentives parents
- Inform parents student and the great community of methods and practices
- Elevator speech
- Use of technology
- Rethinking parent involvement
- Opportunities for Facility Parent Involvement

Quadrant-WO:

- Improving relationships, knowledge, honor
- Different communications platforms
- Live-stream, reach to direct community
- Task force address fundraising
- Behavior goals through the school and inform to parents

Quadrant-ST:

- Eliminate lack of understanding
- Eliminate financial instability of school
- Eliminating behavior, positive reinforcement, emphasis on virtues
- Making values more accessible to wider audience
- Strengthen relation
- Further formalized process for addressing behavior

BLUE OAK CHARTER SCHOOL STRATEGIC PLANNING FINAL REPORT

- Review and make goals from improving salaries
- Training for all teachers regardless of training levels
- Communication component of what Waldorf is to the school board
- Adverse government policy
- Requesting invitations to inform the school boards
- Supporters - extended workfi

Quadrant-WT:

- Communicating the values of the school:
- Support balance between public education and Waldorff education
- Communicating
- Strengthening peer-to-peer interactions, behaviors that come out about being and individual Interactions, services to other outlets
- Hall manators
- Clear communications about positive news
- Making notes about the board and making information more accessible
- Improve school wide communication
- Looking at where - learn about what works with
- Improving education and communication to more challenged families
- Access what is the best way to communicate with families so that we can communicate better

SWOT Analysis - All Staff meeting 12/05/19

2019/2020 Goals - Next Steps

Goal 1: Create a task force that will propose a sustainable school design with a single track scenario and a double-track scenario to be vetted through appropriate channels by or before May 30, 2020 .

Group 1 Results:

Our group was looking at the goal of creating a task force to tackle the single track/double track question. This is a big question so there was a lot of discussion.....

Task Force Make-Up

1. Teacher reps (3 total: 1-kinder, 1-1st thru 5th, 1- Middle school)
2. Specialties rep (1)
3. Classified reps (1 each per section of school-maintenance, aides, admin wing)
4. Parent reps (3 total, same grade spread as teacher reps)
5. Student rep
6. Special Ed rep
7. Outside person (could be community board member)

Single vs Double Track

- What can we afford
- What will our school realistically look like?
- Concerns: specialties, support staffs

Question around finances of single vs double

- Clear budget and financial break down for each option, with hard line numbers
- Other building options for each track
- Financial picture of other healthy single and double tracked schools

Long term sustainability

- attendance numbers
- quality kinder
- sports for upper grades
- high school looking back, what do we want from a middle school experience
- on-site pre-school
- Pre-K parent ed and outreach-connecting with new parents/families

Goal 2: Create an In/Outreach Task Force that will determine the needs for further in-reach and outreach aligned with the mission and vision of Blue Oak Charter School consisting of parents,

community members, Waldorf certified teachers, staff and perhaps two students appropriately selected to assist by or before June 1, 2020 . The In/outreach task force will report to the designated administrator.

Group 2 Results:

Advertise in publications that target diverse populations

Participate in art shows and community events, chico art center, world music festival, etc

More workshops done on a regular schedule (monthly) that are open to the public

Add outreach events to teacher duties, reorganizing existing duties to make this possible

Have presenters speak about Waldorf in teacher training program

Goal 3: Create a Fundraising Task Force that will apply to at least 5 new grant or donation opportunities. The task force will consist of parents, community members, Waldorf certified teachers, and staff by or before June 30, 2020 .

Group 3 Results:

Ideas: Popcorn fundraiser, Jog-a-thon, Spaghetti and bingo, Thursday food sales, Local food places, Moms, raffles, faculty art show, May Faire at the Elks Lodge, Spring Concert at the Elks Lodge, Chipotle, T bar, Talent Show (teacher talent), All school dance - sock hop, Magazine sales

Agenda Item: Policy: Homework

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

The pedagogical team has worked on strengthening the understanding of the use of homework. The attached policy supports this work.

Homework Policy

The Blue Oak Charter Council supports the use of homework in the educational life of the child.

Homework should be used as a tool to:

- Build healthy habits, life skills, and time management skills;
- Support classroom lessons;
- Enable students to complete unfinished work;
- Review and apply academic content for better understanding.

Homework is intended to be relevant to the content being covered in the curriculum and meeting the child's developmental needs, not to be brought as new information.

Kindergarten ~ Suggest to families to encourage their child to spend time in nature, in movement, in imaginative play, visiting the library, and helping with household chores. Parents should be reading to their children every day.

Grades ~ The level of homework increases through the grades to match the developmental stage of the child.

At the beginning of the school year teachers will inform students, and parents/guardians of homework expectations.

Although the homework assignment is the responsibility of the student, parents/guardians are encouraged to ensure homework is completed. If a student repeatedly fails to turn in homework the teacher will contact the parents as soon as possible so that corrective action can be taken prior to final grades being submitted.

Teachers shall review completed homework to assess the student's understanding and to give timely feedback.

Agenda Item: First Interim Report

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

First Interim Report was a joint effort between consultant Steven Rudy and new back office provider, Charter Impact, with Jim Weber being our main contact. While the annual audit report and the first interim report are due to Chico Unified School District (CUSD) by December 16, 2019, CUSD has agreed that it is within an acceptable time frame if we submit both reports immediately following our regularly scheduled December 17, 2019 Charter Council meeting. CUSD email included.

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

(x) To the entity that approved the charter school:
2019/20 CHARTER SCHOOL FIRST 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 Susan Domenighini Title: Executive Director

.....
(x) To the County Superintendent of Schools:
2019/20 CHARTER SCHOOL FIRST 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
(Original signature required)
Print Jaclyn Kruger Title: Director, Fiscal Services

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

For Approving Entity:

Jaclyn Kruger
Name
Director, Fiscal Services
Title
(530) 891-3000
Phone
jkruger@chicousd.org
E-mail

For Charter School:

Susan Domenighini
Name
Executive Director
Title
(530) 879-7483
Phone
sdomenighini@blueoakcharterschool.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
First Interim Report - Detail**

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,761,031.00		1,761,031.00	338,462.00		338,462.00	1,540,591.00		1,540,591.00
Education Protection Account State Aid - Current Year	8012	480,343.00		480,343.00	137,001.00		137,001.00	532,632.00		532,632.00
State Aid - Prior Years	8019	-		-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	707,963.00		707,963.00	203,302.00		203,302.00	651,506.00		651,506.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,949,337.00	-	2,949,337.00	678,765.00	-	678,765.00	2,724,729.00	-	2,724,729.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-			-
Special Education - Federal	8181, 8182		46,500.00	46,500.00			-		37,600.00	37,600.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299	-	99,820.00	99,820.00			-		98,521.00	98,521.00
Total, Federal Revenues		-	146,320.00	146,320.00	-	-	-	-	136,121.00	136,121.00
3. Other State Revenues										
Special Education - State	StateRevSE		162,837.00	162,837.00		32,909.00	32,909.00		154,400.00	154,400.00
All Other State Revenues	StateRevAO	462,090.00	16,242.00	478,332.00	120,372.00		120,372.00	453,567.00	16,242.00	469,809.00
Total, Other State Revenues		462,090.00	179,079.00	641,169.00	120,372.00	32,909.00	153,281.00	453,567.00	170,642.00	624,209.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	78,030.00		78,030.00	25,094.50		25,094.50	78,030.00		78,030.00
Total, Local Revenues		78,030.00	-	78,030.00	25,094.50	-	25,094.50	78,030.00	-	78,030.00
5. TOTAL REVENUES										
		3,489,457.00	325,399.00	3,814,856.00	824,231.50	32,909.00	857,140.50	3,256,326.00	306,763.00	3,563,089.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	976,691.00	337,573.00	1,314,264.00	406,621.54	40,423.01	447,044.55	828,006.00	337,573.00	1,165,579.00
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	123,438.00	53,250.00	176,688.00	37,160.00	23,666.68	60,826.68	120,894.00	53,250.00	174,144.00
Other Certificated Salaries	1900	22,969.00		22,969.00	2,927.46		2,927.46	17,915.00		17,915.00
Total, Certificated Salaries		1,123,098.00	390,823.00	1,513,921.00	446,709.00	64,089.69	510,798.69	966,815.00	390,823.00	1,357,638.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	141,497.00		141,497.00	15,321.54	3,259.27	18,580.81	125,615.00	14,000.00	139,615.00
Non-certificated Support Salaries	2200		30,283.00	30,283.00	1,932.10		1,932.10	8,000.00		8,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00		49,668.00	16,634.18		16,634.18	49,668.00		49,668.00
Clerical and Office Salaries	2400	140,382.00		140,382.00	25,987.84		25,987.84	199,476.00		199,476.00
Other Non-certificated Salaries	2900	155,904.00		155,904.00	13,588.92	15,816.58	29,405.50	135,877.00	16,350.00	152,227.00
Total, Non-certificated Salaries		487,451.00	30,283.00	517,734.00	73,464.58	19,075.85	92,540.43	518,636.00	30,350.00	548,986.00
3. Employee Benefits										
STRS	3101-3102	214,987.00	16,694.00	231,681.00	66,508.31	12,379.15	78,887.46	205,317.00	16,694.00	222,011.00
PERS	3201-3202	95,039.00		95,039.00	22,752.86	3,955.99	26,708.85	81,662.00	14,198.00	95,860.00
OASDI / Medicare / Alternative	3301-3302	62,414.00	2,000.00	64,414.00	7,078.71	1,232.40	8,311.11	61,502.00	2,000.00	63,502.00
Health and Welfare Benefits	3401-3402	146,000.00	64,000.00	210,000.00	49,616.05	7,773.47	57,389.52	92,000.00	64,000.00	156,000.00
Unemployment Insurance	3501-3502	9,315.00		9,315.00	143.13		143.13	3,265.00		3,265.00
Workers' Compensation Insurance	3601-3602	29,381.00		29,381.00	15,250.47		15,250.47	15,500.00		15,500.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		557,136.00	82,694.00	639,830.00	161,349.53	25,341.01	186,690.54	459,246.00	96,892.00	556,138.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	11,859.00	25,000.00	36,859.00		17,465.00	17,465.00		17,465.00	17,465.00
Books and Other Reference Materials	4200	2,148.00		2,148.00	2,332.07		2,332.07	6,374.00		6,374.00
Materials and Supplies	4300	34,395.00	16,830.00	51,225.00	62,272.60	5,914.08	68,186.68	70,020.00	16,830.00	86,850.00

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Noncapitalized Equipment	4400	2,113.00		2,113.00			-	1,000.00		1,000.00
Food	4700	-		-			-			-
Total, Books and Supplies		50,515.00	41,830.00	92,345.00	64,604.67	23,379.08	87,983.75	77,394.00	34,295.00	111,689.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	27,297.00		27,297.00	4,704.21		4,704.21	20,118.00		20,118.00
Dues and Memberships	5300	3,582.00		3,582.00			1,000.00	3,582.00		3,582.00
Insurance	5400	33,776.00		33,776.00	22,399.48		22,399.48	25,847.00		25,847.00
Operations and Housekeeping Services	5500	85,118.00		85,118.00	44,040.42		44,040.42	88,200.00		88,200.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	590,247.00		590,247.00	104,425.57		104,425.57	648,395.00		648,395.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	224,029.00	17,000.00	241,029.00	76,094.07	562.50	76,656.57	183,957.00	17,000.00	200,957.00
Communications	5900	11,600.00		11,600.00	4,294.15		4,294.15	11,600.00		11,600.00
Total, Services and Other Operating Expenditures		975,649.00	17,000.00	992,649.00	256,957.90	562.50	257,520.40	981,699.00	17,000.00	998,699.00
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			-			-	2,133.00		2,133.00
Total, Capital Outlay		-	-	-	-	-	-	2,133.00	-	2,133.00
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		3,193,849.00	562,630.00	3,756,479.00	1,003,085.68	132,448.13	1,135,533.81	3,005,923.00	569,360.00	3,575,283.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		295,608.00	(237,231.00)	58,377.00	(178,854.18)	(99,539.13)	(278,393.31)	250,403.00	(262,597.00)	(12,194.00)
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	(176,318.18)	176,318.18	-	(38,626.31)	38,626.31	-	(201,684.18)	201,684.18	-
4. TOTAL OTHER FINANCING SOURCES / USES		(176,318.18)	176,318.18	-	(38,626.31)	38,626.31	-	(201,684.18)	201,684.18	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		119,289.82	(60,912.82)	58,377.00	(217,480.49)	(60,912.82)	(278,393.31)	48,718.82	(60,912.82)	(12,194.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		586,433.53	-	586,433.53	249,663.22	-	249,663.22	515,862.53	-	515,862.53
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			-		-	-		-	-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	586,433.53	-	586,433.53	249,663.22	-	249,663.22	515,862.53	-	515,862.53

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

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,761,031.00	338,462.00	1,540,591.00	(220,440.00)	-12.52%
Education Protection Account State Aid - Current Year	8012	480,343.00	137,001.00	532,632.00	52,289.00	10.89%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	707,963.00	203,302.00	651,506.00	(56,457.00)	-7.97%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,949,337.00	678,765.00	2,724,729.00	(224,608.00)	-7.62%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	46,500.00	-	37,600.00	(8,900.00)	-19.14%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	99,820.00	-	98,521.00	(1,299.00)	-1.30%
Total, Federal Revenues		146,320.00	-	136,121.00	(10,199.00)	-6.97%
3. Other State Revenues						
Special Education - State	StateRevSE	162,837.00	32,909.00	154,400.00	(8,437.00)	-5.18%
All Other State Revenues	StateRevAO	478,332.00	120,372.00	469,809.00	(8,523.00)	-1.78%
Total, Other State Revenues		641,169.00	153,281.00	624,209.00	(16,960.00)	-2.65%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,030.00	25,094.50	78,030.00	-	0.00%
Total, Local Revenues		78,030.00	25,094.50	78,030.00	-	0.00%
5. TOTAL REVENUES		3,814,856.00	857,140.50	3,563,089.00	(251,767.00)	-6.60%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,314,264.00	447,044.55	1,165,579.00	(148,685.00)	-11.31%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	176,688.00	60,826.68	174,144.00	(2,544.00)	-1.44%
Other Certificated Salaries	1900	22,969.00	2,927.46	17,915.00	(5,054.00)	-22.00%
Total, Certificated Salaries		1,513,921.00	510,798.69	1,357,638.00	(156,283.00)	-10.32%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	141,497.00	18,580.81	139,615.00	(1,882.00)	-1.33%
Non-certificated Support Salaries	2200	30,283.00	1,932.10	8,000.00	(22,283.00)	-73.58%

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00	16,634.18	49,668.00	-	0.00%
Clerical and Office Salaries	2400	140,382.00	25,987.84	199,476.00	59,094.00	42.10%
Other Non-certificated Salaries	2900	155,904.00	29,405.50	152,227.00	(3,677.00)	-2.36%
Total, Non-certificated Salaries		517,734.00	92,540.43	548,986.00	31,252.00	6.04%
3. Employee Benefits						
STRS	3101-3102	231,681.00	78,887.46	222,011.00	(9,670.00)	-4.17%
PERS	3201-3202	95,039.00	26,708.85	95,860.00	821.00	0.86%
OASDI / Medicare / Alternative	3301-3302	64,414.00	8,311.11	63,502.00	(912.00)	-1.42%
Health and Welfare Benefits	3401-3402	210,000.00	57,389.52	156,000.00	(54,000.00)	-25.71%
Unemployment Insurance	3501-3502	9,315.00	143.13	3,265.00	(6,050.00)	-64.95%
Workers' Compensation Insurance	3601-3602	29,381.00	15,250.47	15,500.00	(13,881.00)	-47.24%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		639,830.00	186,690.54	556,138.00	(83,692.00)	-13.08%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	36,859.00	17,465.00	17,465.00	(19,394.00)	-52.62%
Books and Other Reference Materials	4200	2,148.00	2,332.07	6,374.00	4,226.00	196.74%
Materials and Supplies	4300	51,225.00	68,186.68	86,850.00	35,625.00	69.55%
Noncapitalized Equipment	4400	2,113.00	-	1,000.00	(1,113.00)	-52.67%
Food	4700	-	-	-	-	
Total, Books and Supplies		92,345.00	87,983.75	111,689.00	19,344.00	20.95%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	27,297.00	4,704.21	20,118.00	(7,179.00)	-26.30%
Dues and Memberships	5300	3,582.00	1,000.00	3,582.00	-	0.00%
Insurance	5400	33,776.00	22,399.48	25,847.00	(7,929.00)	-23.48%
Operations and Housekeeping Services	5500	85,118.00	44,040.42	88,200.00	3,082.00	3.62%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	590,247.00	104,425.57	648,395.00	58,148.00	9.85%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	241,029.00	76,656.57	200,957.00	(40,072.00)	-16.63%
Communications	5900	11,600.00	4,294.15	11,600.00	-	0.00%
Total, Services and Other Operating Expenditures		992,649.00	257,520.40	998,699.00	6,050.00	0.61%
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	-	-	2,133.00	2,133.00	New
Total, Capital Outlay		-	-	2,133.00	2,133.00	New
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	-	-	-	-	

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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		3,756,479.00	1,135,533.81	3,575,283.00	(181,196.00)	-4.82%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		58,377.00	(278,393.31)	(12,194.00)	(70,571.00)	-120.89%
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)		58,377.00	(278,393.31)	(12,194.00)	(70,571.00)	-120.89%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	528,056.53	528,056.53	528,056.53	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		528,056.53	528,056.53	528,056.53		
2. Ending Fund Balance, June 30 (E + F.1.c.)		586,433.53	249,663.22	515,862.53		
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	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	586,433.53	249,663.22	515,862.53	(70,571.00)	-12.03%

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

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 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,540,591.00	0.00	1,540,591.00	1,660,442.00	1,780,325.00
Education Protection Account State Aid - Current Year	8012	532,632.00	0.00	532,632.00	532,632.00	532,632.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	651,506.00	0.00	651,506.00	663,721.00	673,901.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,724,729.00	0.00	2,724,729.00	2,856,795.00	2,986,858.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	37,600.00	37,600.00	38,305.00	38,893.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	98,521.00	98,521.00	99,820.00	99,820.00
Total, Federal Revenues		0.00	136,121.00	136,121.00	138,125.00	138,713.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	154,400.00	154,400.00	162,837.00	162,837.00
All Other State Revenues	StateRevAO	453,567.00	16,242.00	469,809.00	390,757.00	398,018.00
Total, Other State Revenues		453,567.00	170,642.00	624,209.00	553,594.00	560,855.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,030.00	0.00	78,030.00	78,560.00	89,130.00
Total, Local Revenues		78,030.00	0.00	78,030.00	78,560.00	89,130.00
5. TOTAL REVENUES		3,256,326.00	306,763.00	3,563,089.00	3,627,074.00	3,775,556.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	828,006.00	337,573.00	1,165,579.00	1,211,488.00	1,259,217.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	120,894.00	53,250.00	174,144.00	177,627.00	181,179.00
Other Certificated Salaries	1900	17,915.00	0.00	17,915.00	18,273.00	18,638.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
Total, Certificated Salaries		966,815.00	390,823.00	1,357,638.00	1,407,388.00	1,459,034.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	125,615.00	14,000.00	139,615.00	150,568.00	153,579.00
Non-certificated Support Salaries	2200	8,000.00	0.00	8,000.00	16,677.00	17,011.00
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00	0.00	49,668.00	50,661.00	51,675.00
Clerical and Office Salaries	2400	199,476.00	0.00	199,476.00	203,465.00	207,535.00
Other Non-certificated Salaries	2900	135,877.00	16,350.00	152,227.00	138,595.00	141,367.00
Total, Non-certificated Salaries		518,636.00	30,350.00	548,986.00	559,966.00	571,167.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	205,317.00	16,694.00	222,011.00	234,396.00	239,084.00
PERS	3201-3202	81,662.00	14,198.00	95,860.00	97,777.00	99,732.00
OASDI / Medicare / Alternative	3301-3302	61,502.00	2,000.00	63,502.00	64,772.00	66,068.00
Health and Welfare Benefits	3401-3402	92,000.00	64,000.00	156,000.00	210,000.00	210,000.00
Unemployment Insurance	3501-3502	3,265.00	0.00	3,265.00	8,805.00	8,981.00
Workers' Compensation Insurance	3601-3602	15,500.00	0.00	15,500.00	15,810.00	16,126.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		459,246.00	96,892.00	556,138.00	631,560.00	639,991.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	17,465.00	17,465.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	6,374.00	0.00	6,374.00	2,205.00	2,264.00
Materials and Supplies	4300	70,020.00	16,830.00	86,850.00	71,606.00	73,038.00
Noncapitalized Equipment	4400	1,000.00	0.00	1,000.00	1,026.00	1,053.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		77,394.00	34,295.00	111,689.00	90,837.00	92,355.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	20,118.00	0.00	20,118.00	20,635.00	21,192.00
Dues and Memberships	5300	3,582.00	0.00	3,582.00	3,674.00	3,774.00
Insurance	5400	25,847.00	0.00	25,847.00	26,511.00	27,227.00
Operations and Housekeeping Services	5500	88,200.00	0.00	88,200.00	92,434.00	94,929.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	648,395.00	0.00	648,395.00	645,948.00	647,621.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	183,957.00	17,000.00	200,957.00	169,219.00	172,196.00
Communications	5900	11,600.00	0.00	11,600.00	11,600.00	11,600.00
Total, Services and Other Operating Expenditures		981,699.00	17,000.00	998,699.00	970,021.00	978,539.00
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	2,133.00	0.00	2,133.00	0.00	0.00
Total, Capital Outlay		2,133.00	0.00	2,133.00	0.00	0.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
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		3,005,923.00	569,360.00	3,575,283.00	3,659,772.00	3,741,086.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		250,403.00	(262,597.00)	(12,194.00)	(32,698.00)	34,470.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		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	(201,684.18)	201,684.18	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(201,684.18)	201,684.18	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		48,718.82	(60,912.82)	(12,194.00)	(32,698.00)	34,470.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	467,143.71	60,912.82	528,056.53	515,862.53	483,164.53
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		467,143.71	60,912.82	528,056.53	515,862.53	483,164.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		515,862.53	0.00	515,862.53	483,164.53	517,634.53
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
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	0.00	0.00	0.00	0.00	0.00
Unassigned/Unappropriated Amount	9790	515,862.53	0.00	515,862.53	483,164.53	517,634.53

From: Steven Rudy <rootlesswestcoaster@gmail.com>
Date: December 13, 2019 at 9:28:43 PM PST
To: Susan Domenighini <sdomenighini@blueoakcharterschool.org>
Subject: Post First Interim Comments

Susan:

Here in summary are some things for future inquiry:

Deposits need to be reviewed regarding coding to Current Year vs Prior Year. My approach would be to start with a detailed list of Accounts Receivable (including Due from Grantor Governments) and Accounts Payable. At this time most of each should have cleared.

Same for Prepaid Expenses. Outstanding balances in these accounts often exist because transactions were coded to the current year rather than AR and AP.

Budgeting and accounting for Unrestricted vs Restricted needs to be reviewed. A good approach would be to create a balanced budget program-by-program. Then compare actual activity-to-date to each budget. Often this will reveal obvious misalignments.

Another area to review is the “loan” pertaining to the selling of receivables. I did not have a chance to dig into the details on this issue. I certainly would want that done if I were your CBO.

Please let me know if you would like to go over any of this or other issues of a similar nature.

Steven



Tess Slaton <tslaton@blueoakcharterschool.org>

Re: Due Dates: Acceptable Time Frame Question

1 message

Jaclyn Kruger <jkruger@chicousd.org>

Mon, Dec 9, 2019 at 5:12 PM

To: Tess Slaton <tslaton@blueoakcharterschool.org>

Cc: Susan Domenighini <sdomenighini@blueoakcharterschool.org>

Tess,

A December 17th Board meeting is fine. I just need the signed certification page and the budget documents on Wednesday, December 18th.

Get [Outlook for Android](#)

From: Tess Slaton <tslaton@blueoakcharterschool.org>**Sent:** Monday, December 9, 2019 4:38:30 PM**To:** Jaclyn Kruger <jkruger@chicousd.org>**Cc:** Susan Domenighini <sdomenighini@blueoakcharterschool.org>**Subject:** Due Dates: Acceptable Time Frame Question

Hi Jaclyn,

Our regularly scheduled Charter Council meeting falls on Tuesday, December 17 at 6PM. Do we need to schedule a Special Charter Council meeting to review and approve the audit and interim report or will the 17th be within an acceptable time frame? We are happy to do whatever is needed to ensure we stay within compliance.

Kind regards,

--

Tess Slaton

Executive Assistant

Blue Oak Charter School

450 W. East Avenue, Chico, CA 95926

Phone: 530-879-7483 | Fax: 530-879-7491

CONFIDENTIALITY NOTICE: This communication and any documents, files or previous e-mail messages attached to it, constitute an electronic communication within the scope of the Electronic Communication Privacy Act, 18 USCA 2510. This communication may contain non-public, confidential, or legally privileged information intended for the sole use of the designated recipient(s). The unlawful interception, use or disclosure of such information is strictly prohibited. If you are not the intended recipient or have received this communication in error, then you are: (1) notified that any disclosure, copying, distribution, saving, reading or use of this information is strictly prohibited. (2) Requested to discard an or by telephone and delete this e-mail and any attachments, and delete all copies of this communication, including attachments, without reading, forwarding or saving them electronically. (3) Immediately notify me by e-mail or phone that you mistakenly received this e-mail.

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

(x) To the entity that approved the charter school:
2019/20 CHARTER SCHOOL FIRST 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 Susan Domenighini Title: Executive Director

(x) To the County Superintendent of Schools:
2019/20 CHARTER SCHOOL FIRST 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
(Original signature required)
Print Jaclyn Kruger Title: Director, Fiscal Services

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

For Approving Entity:

Jaclyn Kruger
Name
Director, Fiscal Services
Title
(530) 891-3000
Phone
jkruger@chicousd.org
E-mail

For Charter School:

Susan Domenighini
Name
Executive Director
Title
(530) 879-7483
Phone
sdomenighini@blueoakcharterschool.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
First Interim Report - Detail**

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,761,031.00		1,761,031.00	338,462.00		338,462.00	1,540,591.00		1,540,591.00
Education Protection Account State Aid - Current Year	8012	480,343.00		480,343.00	137,001.00		137,001.00	532,632.00		532,632.00
State Aid - Prior Years	8019			-			-			-
Transfers to Charter Schools in Lieu of Property Taxes	8096	707,963.00		707,963.00	203,302.00		203,302.00	651,506.00		651,506.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,949,337.00	-	2,949,337.00	678,765.00	-	678,765.00	2,724,729.00	-	2,724,729.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-			-
Special Education - Federal	8181, 8182		46,500.00	46,500.00			-		37,600.00	37,600.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299	-	99,820.00	99,820.00			-		98,521.00	98,521.00
Total, Federal Revenues		-	146,320.00	146,320.00	-	-	-	-	136,121.00	136,121.00
3. Other State Revenues										
Special Education - State	StateRevSE		162,837.00	162,837.00		32,909.00	32,909.00		154,400.00	154,400.00
All Other State Revenues	StateRevAO	462,090.00	16,242.00	478,332.00	120,372.00		120,372.00	453,567.00	16,242.00	469,809.00
Total, Other State Revenues		462,090.00	179,079.00	641,169.00	120,372.00	32,909.00	153,281.00	453,567.00	170,642.00	624,209.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	78,030.00		78,030.00	25,094.50		25,094.50	78,030.00		78,030.00
Total, Local Revenues		78,030.00	-	78,030.00	25,094.50	-	25,094.50	78,030.00	-	78,030.00
5. TOTAL REVENUES										
		3,489,457.00	325,399.00	3,814,856.00	824,231.50	32,909.00	857,140.50	3,256,326.00	306,763.00	3,563,089.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	976,691.00	337,573.00	1,314,264.00	406,621.54	40,423.01	447,044.55	828,006.00	337,573.00	1,165,579.00
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	123,438.00	53,250.00	176,688.00	37,160.00	23,666.68	60,826.68	120,894.00	53,250.00	174,144.00
Other Certificated Salaries	1900	22,969.00		22,969.00	2,927.46		2,927.46	17,915.00		17,915.00
Total, Certificated Salaries		1,123,098.00	390,823.00	1,513,921.00	446,709.00	64,089.69	510,798.69	966,815.00	390,823.00	1,357,638.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	141,497.00		141,497.00	15,321.54	3,259.27	18,580.81	125,615.00	14,000.00	139,615.00
Non-certificated Support Salaries	2200		30,283.00	30,283.00	1,932.10		1,932.10	8,000.00		8,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00		49,668.00	16,634.18		16,634.18	49,668.00		49,668.00
Clerical and Office Salaries	2400	140,382.00		140,382.00	25,987.84		25,987.84	199,476.00		199,476.00
Other Non-certificated Salaries	2900	155,904.00		155,904.00	13,588.92	15,816.58	29,405.50	135,877.00	16,350.00	152,227.00
Total, Non-certificated Salaries		487,451.00	30,283.00	517,734.00	73,464.58	19,075.85	92,540.43	518,636.00	30,350.00	548,986.00
3. Employee Benefits										
STRS	3101-3102	214,987.00	16,694.00	231,681.00	66,508.31	12,379.15	78,887.46	205,317.00	16,694.00	222,011.00
PERS	3201-3202	95,039.00		95,039.00	22,752.86	3,955.99	26,708.85	81,662.00	14,198.00	95,860.00
OASDI / Medicare / Alternative	3301-3302	62,414.00	2,000.00	64,414.00	7,078.71	1,232.40	8,311.11	61,502.00	2,000.00	63,502.00
Health and Welfare Benefits	3401-3402	146,000.00	64,000.00	210,000.00	49,616.05	7,773.47	57,389.52	92,000.00	64,000.00	156,000.00
Unemployment Insurance	3501-3502	9,315.00		9,315.00	143.13		143.13	3,265.00		3,265.00
Workers' Compensation Insurance	3601-3602	29,381.00		29,381.00	15,250.47		15,250.47	15,500.00		15,500.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		557,136.00	82,694.00	639,830.00	161,349.53	25,341.01	186,690.54	459,246.00	96,892.00	556,138.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	11,859.00	25,000.00	36,859.00		17,465.00	17,465.00		17,465.00	17,465.00
Books and Other Reference Materials	4200	2,148.00		2,148.00	2,332.07		2,332.07	2,149.00		2,149.00
Materials and Supplies	4300	34,395.00	16,830.00	51,225.00	62,272.60	5,914.08	68,186.68	32,395.00	16,830.00	49,225.00

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Noncapitalized Equipment	4400	2,113.00		2,113.00			-	1,000.00		1,000.00
Food	4700			-			-			-
Total, Books and Supplies		50,515.00	41,830.00	92,345.00	64,604.67	23,379.08	87,983.75	35,544.00	34,295.00	69,839.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	27,297.00		27,297.00	4,704.21		4,704.21	20,118.00		20,118.00
Dues and Memberships	5300	3,582.00		3,582.00			1,000.00	3,582.00		3,582.00
Insurance	5400	33,776.00		33,776.00	22,399.48		22,399.48	25,847.00		25,847.00
Operations and Housekeeping Services	5500	85,118.00		85,118.00	44,040.42		44,040.42	88,200.00		88,200.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	590,247.00		590,247.00	104,425.57		104,425.57	648,395.00		648,395.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	224,029.00	17,000.00	241,029.00	76,094.07	562.50	76,656.57	183,957.00	17,000.00	200,957.00
Communications	5900	11,600.00		11,600.00	4,294.15		4,294.15			-
Total, Services and Other Operating Expenditures		975,649.00	17,000.00	992,649.00	256,957.90	562.50	257,520.40	970,099.00	17,000.00	987,099.00
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			-			-	53,450.00		53,450.00
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			-			-	2,133.00		2,133.00
Total, Capital Outlay		-	-	-	-	-	-	55,583.00	-	55,583.00
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		3,193,849.00	562,630.00	3,756,479.00	1,003,085.68	132,448.13	1,135,533.81	3,005,923.00	569,360.00	3,575,283.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		295,608.00	(237,231.00)	58,377.00	(178,854.18)	(99,539.13)	(278,393.31)	250,403.00	(262,597.00)	(12,194.00)
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	(176,318.18)	176,318.18	-	(38,626.31)	38,626.31	-	(201,684.18)	201,684.18	-
4. TOTAL OTHER FINANCING SOURCES / USES		(176,318.18)	176,318.18	-	(38,626.31)	38,626.31	-	(201,684.18)	201,684.18	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		119,289.82	(60,912.82)	58,377.00	(217,480.49)	(60,912.82)	(278,393.31)	48,718.82	(60,912.82)	(12,194.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53	467,143.71	60,912.82	528,056.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		586,433.53	-	586,433.53	249,663.22	-	249,663.22	515,862.53	-	515,862.53
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			-		-	-		-	-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	586,433.53	-	586,433.53	249,663.22	-	249,663.22	515,862.53	-	515,862.53

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

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,761,031.00	338,462.00	1,540,591.00	(220,440.00)	-12.52%
Education Protection Account State Aid - Current Year	8012	480,343.00	137,001.00	532,632.00	52,289.00	10.89%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	707,963.00	203,302.00	651,506.00	(56,457.00)	-7.97%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,949,337.00	678,765.00	2,724,729.00	(224,608.00)	-7.62%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	46,500.00	-	37,600.00	(8,900.00)	-19.14%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	99,820.00	-	98,521.00	(1,299.00)	-1.30%
Total, Federal Revenues		146,320.00	-	136,121.00	(10,199.00)	-6.97%
3. Other State Revenues						
Special Education - State	StateRevSE	162,837.00	32,909.00	154,400.00	(8,437.00)	-5.18%
All Other State Revenues	StateRevAO	478,332.00	120,372.00	469,809.00	(8,523.00)	-1.78%
Total, Other State Revenues		641,169.00	153,281.00	624,209.00	(16,960.00)	-2.65%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,030.00	25,094.50	78,030.00	-	0.00%
Total, Local Revenues		78,030.00	25,094.50	78,030.00	-	0.00%
5. TOTAL REVENUES		3,814,856.00	857,140.50	3,563,089.00	(251,767.00)	-6.60%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,314,264.00	447,044.55	1,165,579.00	(148,685.00)	-11.31%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	176,688.00	60,826.68	174,144.00	(2,544.00)	-1.44%
Other Certificated Salaries	1900	22,969.00	2,927.46	17,915.00	(5,054.00)	-22.00%
Total, Certificated Salaries		1,513,921.00	510,798.69	1,357,638.00	(156,283.00)	-10.32%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	141,497.00	18,580.81	139,615.00	(1,882.00)	-1.33%
Non-certificated Support Salaries	2200	30,283.00	1,932.10	8,000.00	(22,283.00)	-73.58%

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00	16,634.18	49,668.00	-	0.00%
Clerical and Office Salaries	2400	140,382.00	25,987.84	199,476.00	59,094.00	42.10%
Other Non-certificated Salaries	2900	155,904.00	29,405.50	152,227.00	(3,677.00)	-2.36%
Total, Non-certificated Salaries		517,734.00	92,540.43	548,986.00	31,252.00	6.04%
3. Employee Benefits						
STRS	3101-3102	231,681.00	78,887.46	222,011.00	(9,670.00)	-4.17%
PERS	3201-3202	95,039.00	26,708.85	95,860.00	821.00	0.86%
OASDI / Medicare / Alternative	3301-3302	64,414.00	8,311.11	63,502.00	(912.00)	-1.42%
Health and Welfare Benefits	3401-3402	210,000.00	57,389.52	156,000.00	(54,000.00)	-25.71%
Unemployment Insurance	3501-3502	9,315.00	143.13	3,265.00	(6,050.00)	-64.95%
Workers' Compensation Insurance	3601-3602	29,381.00	15,250.47	15,500.00	(13,881.00)	-47.24%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		639,830.00	186,690.54	556,138.00	(83,692.00)	-13.08%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	36,859.00	17,465.00	17,465.00	(19,394.00)	-52.62%
Books and Other Reference Materials	4200	2,148.00	2,332.07	2,149.00	1.00	0.05%
Materials and Supplies	4300	51,225.00	68,186.68	49,225.00	(2,000.00)	-3.90%
Noncapitalized Equipment	4400	2,113.00	-	1,000.00	(1,113.00)	-52.67%
Food	4700	-	-	-	-	
Total, Books and Supplies		92,345.00	87,983.75	69,839.00	(22,506.00)	-24.37%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	27,297.00	4,704.21	20,118.00	(7,179.00)	-26.30%
Dues and Memberships	5300	3,582.00	1,000.00	3,582.00	-	0.00%
Insurance	5400	33,776.00	22,399.48	25,847.00	(7,929.00)	-23.48%
Operations and Housekeeping Services	5500	85,118.00	44,040.42	88,200.00	3,082.00	3.62%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	590,247.00	104,425.57	648,395.00	58,148.00	9.85%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	241,029.00	76,656.57	200,957.00	(40,072.00)	-16.63%
Communications	5900	11,600.00	4,294.15	-	(11,600.00)	(100%)
Total, Services and Other Operating Expenditures		992,649.00	257,520.40	987,099.00	(5,550.00)	-0.56%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	53,450.00	53,450.00	New
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	-	-	2,133.00	2,133.00	New
Total, Capital Outlay		-	-	55,583.00	55,583.00	New
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	-	-	-	-	

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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		3,756,479.00	1,135,533.81	3,575,283.00	(181,196.00)	-4.82%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		58,377.00	(278,393.31)	(12,194.00)	(70,571.00)	-120.89%
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)		58,377.00	(278,393.31)	(12,194.00)	(70,571.00)	-120.89%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	528,056.53	528,056.53	528,056.53	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		528,056.53	528,056.53	528,056.53		
2. Ending Fund Balance, June 30 (E + F.1.c.)		586,433.53	249,663.22	515,862.53		
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	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	586,433.53	249,663.22	515,862.53	(70,571.00)	-12.03%

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2019/20

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 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,540,591.00	0.00	1,540,591.00	1,660,442.00	1,780,325.00
Education Protection Account State Aid - Current Year	8012	532,632.00	0.00	532,632.00	532,632.00	532,632.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	651,506.00	0.00	651,506.00	663,721.00	673,901.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,724,729.00	0.00	2,724,729.00	2,856,795.00	2,986,858.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	37,600.00	37,600.00	38,305.00	38,893.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	98,521.00	98,521.00	99,820.00	99,820.00
Total, Federal Revenues		0.00	136,121.00	136,121.00	138,125.00	138,713.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	154,400.00	154,400.00	162,837.00	162,837.00
All Other State Revenues	StateRevAO	453,567.00	16,242.00	469,809.00	390,757.00	398,018.00
Total, Other State Revenues		453,567.00	170,642.00	624,209.00	553,594.00	560,855.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,030.00	0.00	78,030.00	78,560.00	89,130.00
Total, Local Revenues		78,030.00	0.00	78,030.00	78,560.00	89,130.00
5. TOTAL REVENUES		3,256,326.00	306,763.00	3,563,089.00	3,627,074.00	3,775,556.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	828,006.00	337,573.00	1,165,579.00	1,211,488.00	1,259,217.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	120,894.00	53,250.00	174,144.00	177,627.00	181,179.00
Other Certificated Salaries	1900	17,915.00	0.00	17,915.00	18,273.00	18,638.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
Total, Certificated Salaries		966,815.00	390,823.00	1,357,638.00	1,407,388.00	1,459,034.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	125,615.00	14,000.00	139,615.00	150,568.00	153,579.00
Non-certificated Support Salaries	2200	8,000.00	0.00	8,000.00	16,677.00	17,011.00
Non-certificated Supervisors' and Administrators' Sal.	2300	49,668.00	0.00	49,668.00	50,661.00	51,675.00
Clerical and Office Salaries	2400	199,476.00	0.00	199,476.00	203,465.00	207,535.00
Other Non-certificated Salaries	2900	135,877.00	16,350.00	152,227.00	138,595.00	141,367.00
Total, Non-certificated Salaries		518,636.00	30,350.00	548,986.00	559,966.00	571,167.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	205,317.00	16,694.00	222,011.00	234,396.00	239,084.00
PERS	3201-3202	81,662.00	14,198.00	95,860.00	97,777.00	99,732.00
OASDI / Medicare / Alternative	3301-3302	61,502.00	2,000.00	63,502.00	64,772.00	66,068.00
Health and Welfare Benefits	3401-3402	92,000.00	64,000.00	156,000.00	210,000.00	210,000.00
Unemployment Insurance	3501-3502	3,265.00	0.00	3,265.00	8,805.00	8,981.00
Workers' Compensation Insurance	3601-3602	15,500.00	0.00	15,500.00	13,260.00	13,525.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		459,246.00	96,892.00	556,138.00	629,010.00	637,390.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	17,465.00	17,465.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	2,149.00	0.00	2,149.00	2,205.00	2,264.00
Materials and Supplies	4300	32,395.00	16,830.00	49,225.00	29,977.00	30,786.00
Noncapitalized Equipment	4400	1,000.00	0.00	1,000.00	1,026.00	1,053.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		35,544.00	34,295.00	69,839.00	49,208.00	50,103.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	20,118.00	0.00	20,118.00	20,635.00	21,192.00
Dues and Memberships	5300	3,582.00	0.00	3,582.00	3,674.00	3,774.00
Insurance	5400	25,847.00	0.00	25,847.00	26,511.00	27,227.00
Operations and Housekeeping Services	5500	88,200.00	0.00	88,200.00	92,434.00	94,929.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	648,395.00	0.00	648,395.00	645,948.00	647,621.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	183,957.00	17,000.00	200,957.00	169,219.00	172,196.00
Communications	5900	0.00	0.00	0.00	0.00	0.00
Total, Services and Other Operating Expenditures		970,099.00	17,000.00	987,099.00	958,421.00	966,939.00
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	53,450.00	0.00	53,450.00	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	2,133.00	0.00	2,133.00	0.00	0.00
Total, Capital Outlay		55,583.00	0.00	55,583.00	0.00	0.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		Unrestricted	Restricted	Total		
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		3,005,923.00	569,360.00	3,575,283.00	3,603,993.00	3,684,633.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		250,403.00	(262,597.00)	(12,194.00)	23,081.00	90,923.00

Description	Object Code	FY 2019/20			Totals for FY 2020-21	Totals for FY 2021-22
		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	(201,684.18)	201,684.18	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(201,684.18)	201,684.18	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		48,718.82	(60,912.82)	(12,194.00)	23,081.00	90,923.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	467,143.71	60,912.82	528,056.53	515,862.53	538,943.53
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		467,143.71	60,912.82	528,056.53	515,862.53	538,943.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		515,862.53	0.00	515,862.53	538,943.53	629,866.53
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
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	0.00	0.00	0.00	0.00	0.00
Unassigned/Unappropriated Amount	9790	515,862.53	0.00	515,862.53	538,943.53	629,866.53

Agenda Item: Audit Report

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

The Finance Committee voted to recommend the 2018/2019 Audit Report be accepted by the Charter Council after the instructional minutes are verified.

While the annual audit report and the first interim report are due to Chico Unified School District (CUSD) by December 16, 2019, CUSD has agreed that it is within an acceptable time frame if we submit both reports immediately following our regularly scheduled December 17, 2019 Charter Council meeting. CUSD email included.

Note: Ms. Parker noted that the Instructional Minutes numbers quoted in the audit are not accurate. Ms. Domenighini checked in with the audit firm and shared the calculated numbers from 2018-19. The audit firm stated, that since the numbers are still in compliance with requirements an updated audit is not required.

**BLUE OAK CHARTER SCHOOL
CHARTER SCHOOL NUMBER: 0415**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2019



CLAconnect.com

**WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING**

**BLUE OAK CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF CASH FLOWS	5
STATEMENT OF FUNCTIONAL EXPENSES	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	15
SCHEDULE OF INSTRUCTIONAL TIME	16
SCHEDULE OF AVERAGE DAILY ATTENDANCE	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
NOTES TO SUPPLEMENTARY INFORMATION	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	24
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS	25



INDEPENDENT AUDITORS' REPORT

Board of Directors
Blue Oak Charter School
Chico, California

Report on the Financial Statements

We have audited the accompanying financial statements of Blue Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.


Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2019 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Glendora, California
December 5, 2019

**BLUE OAK CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 105,647
Accounts Receivable - Federal and State	651,168
Accounts Receivable - Other	652
Prepaid Expenses and Other Assets	<u>78,272</u>
Total Current Assets	835,739

LONG-TERM ASSETS

Deposits	28,000
Property, Plant, and Equipment, Net	<u>2,132</u>
Total Long-Term Assets	<u>30,132</u>

Total Assets	<u><u>\$ 865,871</u></u>
--------------	--------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 183,641
Factored Receivable Liability	<u>154,176</u>
Total Current Liabilities	337,817

NET ASSETS

Without Donor Restriction	467,141
With Donor Restrictions	<u>60,913</u>
Total Net Assets	<u>528,054</u>

Total Liabilities and Net Assets	<u><u>\$ 865,871</u></u>
----------------------------------	--------------------------

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

	Without Donor Restriction	With Donor Restriction	Total
REVENUES			
State Revenue:			
State Aid	\$ 2,207,069	\$ -	\$ 2,207,069
Other State Revenue	738,352	77,179	815,531
Federal Revenue:			
Grants and Entitlements	100,843	-	100,843
Local Revenue:			
In-Lieu Property Tax Revenue	780,600	-	780,600
Contributions	116,273	-	116,273
Other Revenue	8,846	-	8,846
Net Assets Released from Restrictions	16,266	(16,266)	-
Total Revenues	<u>3,968,249</u>	<u>60,913</u>	<u>4,029,162</u>
EXPENSES			
Program Services	3,555,117	-	3,555,117
Management and General	409,786	-	409,786
Fundraising	48,999	-	48,999
Total Expenses	<u>4,013,902</u>	<u>-</u>	<u>4,013,902</u>
CHANGE IN NET ASSETS	(45,653)	60,913	15,260
Net Assets - Beginning of Year	<u>512,794</u>	<u>-</u>	<u>512,794</u>
NET ASSETS - END OF YEAR	<u><u>\$ 467,141</u></u>	<u><u>\$ 60,913</u></u>	<u><u>\$ 528,054</u></u>

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 15,260
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	259,293
Change in Operating Assets:	
Accounts Receivable - Federal and State	(93,144)
Accounts Receivable - Other	(652)
Prepaid Expenses and Other Assets	(19,275)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	37,291
Net Cash Provided by Operating Activities	<u>198,773</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Factoring	860,482
Repayments of Factoring	<u>(1,029,095)</u>
Net Cash Used by Financing Activities	<u>(168,613)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

30,161

Cash and Cash Equivalents - Beginning of Year

75,486

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 105,647

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid for Interest	<u><u>\$ 54</u></u>
------------------------	---------------------

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019**

	Program Services	Management and General	Fundraising	Total Expenses
Salaries and Wages	\$ 1,691,469	\$ 161,330	\$ -	\$ 1,852,799
Pension Expense	276,564	18,202	-	294,766
Other Employee Benefits	196,548	18,082	-	214,630
Payroll Taxes	60,301	5,121	-	65,422
Management Fees	-	29,930	-	29,930
Legal Expenses	-	42,279	-	42,279
Accounting Expenses	-	9,370	-	9,370
Instructional Materials	105,748	7,545	47,899	161,192
Other Fees for Services	168,746	10,942	-	179,688
Advertising and Promotion Expenses	2,362	229	-	2,591
Office Expenses	39,579	4,398	-	43,977
Occupancy Expenses	721,621	35,188	-	756,809
Travel Expenses	9,499	1,055	-	10,554
Interest Expense	-	54	-	54
Depreciation Expense	233,364	25,929	-	259,293
Insurance Expense	26,129	2,903	-	29,032
Other Expenses	23,187	37,229	1,100	61,516
Total	<u>\$ 3,555,117</u>	<u>\$ 409,786</u>	<u>\$ 48,999</u>	<u>\$ 4,013,902</u>

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Blue Oak Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School is funded principally through state of California public education monies received through the California Department of Education.

The charter may be revoked by the Chico Unified School District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, travel expense, and other expenses, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2019. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost if purchased or at estimated fair value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset.

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2019.

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files and exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School has implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 5, 2019, the date these financial statements were available to be issued.

BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$696,554.

As part of our liquidity management plan, we invest cash in excess of daily requirements in money market funds.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains an interest bearing cash account with a financial institution. The account at this institution is insured by the Federal Deposit Insurance Corporation (FDIC). At times, cash in this account exceeds the maximum insured amount. The School has not experienced any losses regarding this account and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense for the year ended June 30, 2019 was \$259,293.

The components of property, plant, and equipment as of June 30, 2019 are as follows:

Building	\$ 1,141,931
Equipment, Furniture, and Fixtures	<u>41,592</u>
Total	1,183,523
Less: Accumulated Amortization	<u>(1,181,391)</u>
Total Property, Plant, and Equipment	<u><u>\$ 2,132</u></u>

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2018 total STRS plan net assets are \$225 billion, the total actuarial present value of accumulated plan benefits is \$374 billion, contributions from all employers totaled \$4.9 billion, and the plan is 64% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2019 was 16.28% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

The School's contributions to STRS are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2017	\$ 141,567	100%
2018	\$ 164,666	100%
2019	\$ 207,098	100%

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2017, the School Employer Pool total plan assets are \$60.9 billion, the present value of accumulated plan benefits is \$99.6 billion, contributions from all employers totaled \$1.8 billion, and the plan is 72.1% funded. The school did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 6.0% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2019 was 18.062%. The contribution requirements of the plan members are established and may be amended by state statute.

Contributions to PERS

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2017	\$ 72,476	100%
2018	\$ 58,609	100%
2019	\$ 87,668	100%

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 6 OPERATING LEASES

The School leases its facilities under several lease agreements where the last lease expires in September 2019, with the option of extending for 2 years. Lease expense under these agreements for the year ended June 30, 2019 was \$565,882.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	
2020	\$ 574,549
2021	568,549
2022	568,549
Total	<u>\$ 1,711,647</u>

NOTE 7 FACTORED RECEIVABLES LIABILITY

The School has entered into a factoring agreement with Charter Asset Management. The amount factored governmental accounts receivable was \$150,000 and the School pays a discount fee of 3 percent. The amount outstanding at June 30, 2019 was \$154,176.

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

Subject to Expenditure for Specified Purpose:	
Prop 39 Clean Energy	\$ 52,823
SUMS Grant	8,090
Total	<u>\$ 60,913</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the year ended June 30, 2019:

Satisfaction of Purpose Restrictions:	
Operation of the Training Center	<u>\$ 16,266</u>

NOTE 9 CONTINGENCIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

**BLUE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 10 SUBSEQUENT EVENTS

The school entered into a factoring agreement with Charter Asset Management in September 2019. The amount factored governmental accounts receivable was \$200,000 and the School pays a discount fee of 2 percent.

SUPPLEMENTARY INFORMATION

**BLUE OAK CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2019**

Blue Oak Charter School (the School) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The School is funded principally through state of California public education monies received through the California Department of Education. The School is sponsored by the Chico Unified School District (the Sponsor).

Charter School number authorized by the State: 0415

The Board of Directors and the Administrators as of the year ended June 30, 2019 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (2 year term)
Nena Anguiano	Board Chair	August 2019
Monica McDaniel	Co-Chair	August 2020
Chelsea Parker	Treasurer/CFO	August 2020
Trisha Atehortua	Member	August 2020
Adrienne Hall	Member	August 2020
Vicki Wonacott	Member	August 2019
Laurel Hill-Ward	Member	August 2019

ADMINISTRATOR

Susan Domenighini	Executive Director
-------------------	--------------------

**BLUE OAK CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2019**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Kindergarten	36,000	39,825	177	In compliance
Grade 1	50,400	52,075	177	In compliance
Grade 2	50,400	52,075	177	In compliance
Grade 3	50,400	52,075	177	In compliance
Grade 4	54,000	55,425	177	In compliance
Grade 5	54,000	55,425	177	In compliance
Grade 6	54,000	54,085	177	In compliance
Grade 7	54,000	54,085	177	In compliance
Grade 8	54,000	54,085	177	In compliance

**BLUE OAK CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2019**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	158.60	159.50	159.23	160.80
Grades 4-6	122.07	122.34	121.68	122.12
Grades 7-8	56.08	56.08	56.64	56.64
ADA Totals	<u>336.75</u>	<u>337.92</u>	<u>337.55</u>	<u>339.56</u>

**BLUE OAK CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

There were no differences between the Annual Financial Report and the Audited Financial Statements.

**BLUE OAK CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Blue Oak Charter School
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Blue Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 5, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Glendora, California
December 5, 2019



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Blue Oak Charter School
Chico, California

We have audited Blue Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2019. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
Before/After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes

**BLUE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	No ¹
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Yes

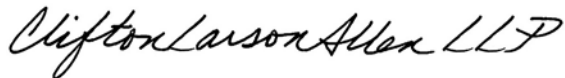
¹ Nonclassroom ADA was under the threshold that required testing.

Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2019.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 5, 2019

**BLUE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**BLUE OAK CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

There were no findings in the prior year.

Agenda Item: Factoring

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

An appraisal request from the California State Treasurers' office will delay our funding this may make it necessary for us to factor.

California State Treasurers' office requested an appraisal of the Blue Oak facility in accordance with Education Code 47614.5(d)(3)(B)(ii), the California School Finance Authority (Authority). The appraisal we had done while it did state that "rental rates are within the market range for similar spaces overall," it did not provide the amount of money the property would rent or lease for as required by program regulations section 10170.2(l). Specifically they need the actual market rent per square foot.

Example: 48,000 square feet x \$0.97 per SF per Mo = \$46,560 Per Month

Ian Davis

Associate Governmental Program Analyst

California Schools Finance Authority

2019-20 SB740 - Appraisal Request

CAM FUNDING PROPOSAL

Ms. Susan Domenighini
Executive Director
Blue Oak School
450 W East Ave, Chico, CA 95926

December 13, 2019

Charter Asset Management is the national leader in charter school funding. We are pleased to present this proposal for Blue Oak School's consideration.

Funding Date	12-18-19
Option 1	\$150,000.00
Option 2	\$200,000.00

Option 1

Account Authority / Payor	Receivable	Face Value	Admin Fee	Discount %	Discount	Amount Funded
Butte County Office of Education	FY 19-20 Advance Apportionment Jan PMT - LCFF State Aid. CDS# 04-61424-6119523	\$52,000.00	-	1.99%	\$1,034.80	-\$50,965.20
Butte County Office of Education	FY 19-20 Advance Apportionment Feb PMT - LCFF State Aid. CDS# 04-61424-6119523	\$52,000.00	-	2.99%	\$1,554.80	-\$50,445.20
Butte County Office of Education	FY 19-20 Advance Apportionment Mar PMT - LCFF State Aid. CDS# 04-61424-6119523	\$50,608.89	-	3.99%	\$2,019.29	-\$48,589.60
Total		\$154,608.89	-		\$4,608.89	-\$150,000.00

CAM - National Leader in Charter School Funding

DISCLAIMER: Nothing in this letter is intended to create nor does it constitute legally binding obligations of any party or an agreement by CAM of funding or the availability of funding. Neither party is relying on, or is entitled to rely on, this letter for any purpose. This letter is only for negotiation purposes and contains only proposed terms and/or other information to assist the parties in framing and negotiating the definitive terms of financing transactions through separate financing contracts. The availability of funding and any funding itself are subject to and conditioned upon satisfactory completion of due diligence and the parties agreeing upon and reducing to writing all terms and conditions necessary and incidental to the validity of separate financing contracts. Either party may, at any time prior to the execution of a definitive financing agreement, unilaterally terminate all negotiations pursuant to this letter, for any reason or for no reason, without any liability whatsoever to the other party.

www.charterassetmanagement.com



Option 2

Account Authority / Payor	Receivable	Face Value	Admin Fee	Discount %	Discount	Amount Funded
Butte County Office of Education	FY 19-20 Advance Apportionment Jan PMT - LCFF State Aid. CDS# 04-61424-6119523	\$86,000.00	-	1.99%	\$1,711.40	-\$84,288.60
Butte County Office of Education	FY 19-20 Advance Apportionment Feb PMT - LCFF State Aid. CDS# 04-61424-6119523	\$86,000.00	-	2.99%	\$2,571.40	-\$83,428.60
Butte County Office of Education	FY 19-20 Advance Apportionment Mar PMT - LCFF State Aid. CDS# 04-61424-6119523	\$85,702.32	-	3.99%	\$3,419.52	-\$82,282.80
Total		\$257,702.32	-		\$7,702.32	-\$250,000.00

Thank you for choosing to fund with Charter Asset Management.

CAM - National Leader in Charter School Funding

DISCLAIMER: Nothing in this letter is intended to create nor does it constitute legally binding obligations of any party or an agreement by CAM of funding or the availability of funding. Neither party is relying on, or is entitled to rely on, this letter for any purpose. This letter is only for negotiation purposes and contains only proposed terms and/or other information to assist the parties in framing and negotiating the definitive terms of financing transactions through separate financing contracts. The availability of funding and any funding itself are subject to and conditioned upon satisfactory completion of due diligence and the parties agreeing upon and reducing to writing all terms and conditions necessary and incidental to the validity of separate financing contracts. Either party may, at any time prior to the execution of a definitive financing agreement, unilaterally terminate all negotiations pursuant to this letter, for any reason or for no reason, without any liability whatsoever to the other party.

www.charterassetmanagement.com



FACTORING AGREEMENT

THIS FACTORING AGREEMENT (“**Agreement**”) is made and executed this December 18, 2019 (the “**Effective Date**”) by and between Blue Oak Charter School, Incorporated, a California corporation (“**Seller**”) and **CHARTER ASSET MANAGEMENT FUND, L.P.**, a Delaware limited partnership (“**CAM**”).

RECITALS

A. CAM is in the business of factoring accounts and purchasing same, and Seller has requested that CAM purchase the Accounts set forth on Schedule 1 (the “**Accounts**”), pursuant to the terms of this Agreement.

B. CAM has agreed to purchase the Accounts subject to the terms and conditions of this Agreement.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. PURCHASE OF ACCOUNT.

1.1 Appointment as Factor. Seller hereby appoints CAM to act as its sole and exclusive factor with respect to the Accounts. Seller hereby agrees to assign and sell and does hereby irrevocably sell and assign to CAM, and CAM hereby agrees to purchase the Accounts. For all purposes hereof, the term “Accounts” shall mean and include all amounts due pursuant to the Accounts, and all other forms of obligations owing to Seller arising from or out of the Accounts and all proceeds thereof.

1.2 Written Notice of Purchase and Assignment. Seller shall deliver or cause to be delivered in accord with applicable law to the appropriate officer or disbursing officer with respect to each Account an appropriate Notice of Purchase and Assignment executed by Seller along with a cover letter indicating that the Accounts are being sold and assigned to CAM. In addition said letter shall further provide that the assignments cover all unpaid amounts payable under the Accounts and shall direct payment with respect thereto as provided pursuant to this Agreement. Seller acknowledges that CAM shall also have the right to notify such account debtor of CAM’s rights with respect to the Accounts and direct account debtors to make payments of Accounts directly to CAM.

2. PURCHASE PRICE; OTHER OBLIGATIONS.

2.1 Calculation of Purchase Price. The purchase price (“**Purchase Price**”) which is the amount funded as set forth on Schedule 1 is calculated as set forth on Schedule 1. The Purchase Price shall mean for the purposes of this Agreement with respect to an Account, the gross face value of the Account as set forth on Schedule 1 (the “**Face Value**”) minus the Administrative Fees as set forth on Schedule 1 minus the Discount Rate as set forth on Schedule 1. Seller acknowledges that the Purchase Price of each Account reflects its fair value. CAM shall fund to Seller the Purchase Price upon compliance by Seller with each of the terms and conditions of this Agreement.

2.2 Conditions Precedent for Payment of the Purchase Price. CAM shall have no obligation to pay the Purchase Price to Seller until each of the following obligations has been satisfied:

- (a) this Agreement has been fully executed and delivered by Seller;
- (b) the Security Agreement referenced in Section 5.1 hereof, and the security interest granted in the collateral therein, shall be in full force and effect;
- (c) Seller has delivered to CAM an appropriate resolution adopted by the Seller's board of directors or governors, substantially in the form attached hereto as Exhibit A, authorizing the execution, delivery and performance of this Agreement and sale of the Accounts;
- (d) Seller shall have executed and delivered to CAM the completed Notice of Purchase and Assignment in the form attached hereto as Exhibit B;
- (e) Seller shall have executed and delivered to CAM the Irrevocable Assignment of Accounts in the form attached hereto as Exhibit C;
- (f) Seller shall have executed and delivered to CAM the Irrevocable Funds Distribution Authorization in the form attached hereto as Exhibit D;
- (g) Seller shall have executed and delivered to CAM the Bank Notice Letter attached hereto as Exhibit E;
- (h) Seller shall have executed and delivered to CAM the Authorization for Direct Payment via ACH attached hereto as Exhibit F;
- (i) Seller shall have delivered to CAM copies of all of its organizational documents and a Certificate of Good Standing from the state of its organization and if necessary, a copy of its license or licenses required to conduct its business in the state where said business is being conducted.

2.3 Method of Payment of the Accounts.

(a) Seller and CAM agree that payments may be made to CAM in connection with the Face Value of the Accounts in the following manners:

(i) Payment of the Face Value of the Accounts may be made directly to CAM by the account debtor on the Account pursuant to the Notice of Purchase and Assignment by ACH payment or wire transfer or by mail; or

(ii) subject to CAM's consent, payment of the Face Value of any Account may be made by the account debtor to Seller, and Seller acknowledges that said payment is being made for the benefit of CAM and Seller shall hold said funds as trustee for the benefit of CAM and deliver same within three (3) calendar days of receipt of said payment and shall have no rights with respect to said funds. In the event Seller, subject to CAM's consent, elects to provide for payment to CAM pursuant to this subprovision, the Seller agrees within three (3) months of the date of this Agreement to enter into a Deposit Account Control Agreement with CAM and Seller's bank in form and content acceptable to CAM (the "DACA"). Failure of Seller to enter into the DACA as aforesaid may result in a termination of this Agreement by CAM after five (5) days notice to Seller. Until the DACA is in effect, Seller shall comply with the terms and conditions of this Agreement including this subprovision.

(iii) If payment of the Face Value of any Account is to be made by the account debtor to Seller in person via check or other similar instrument, Seller shall retrieve such payment from the account debtor, take such actions as required (via endorsement or otherwise) such that the payment can be deposited by CAM into its account, and, at CAM's election, either (A) deliver such payment to CAM's representative in person within three business days after Seller's receipt; or (B) deliver such payment by other means pursuant to CAM's instructions within three business days after Seller's receipt. Seller shall retrieve payment in person within three business days of being instructed to do so by CAM.

(b) Seller acknowledges that CAM is the owner of the Accounts and is fully entitled to all payments due with respect to the Accounts. Seller agrees that if there are procedures in place to allow account debtors or other third party to pay amounts due on the Accounts directly to CAM, Seller shall authorize such direct payment. In the event where there are no procedures already in place, Seller will authorize CAM to implement a new set of procedures to allow account debtors or other third party to pay amounts due on the Accounts directly to CAM. Seller must cooperate with CAM fully in order to facilitate the implementation of the procedures. In the event that CAM receives payment on an Account directly from the account debtor on the Account, or indirectly from any other third party, or in any other manner, CAM agrees that after deducting the amount equal to the sum of the Face Value plus all advances, interest and other amounts due to CAM under the terms of this Agreement, if any, it shall remit to Seller within a reasonable amount of time any excess of such amount, if any.

2.4 Failure of Account Debtor to Make Payment. In the Event that Seller or any account debtor of any of the Accounts fails to make a timely payment to CAM as described in Section 2.3, the outstanding amount owed to CAM shall accrue interest until paid at a rate equal to the lesser of 29.99% or the maximum non-usurious rate of interest as it effects from time to time which may be charged by CAM under applicable law. (the "**Penalty Rate**")

2.5 Administration Fee. In consideration of CAM's purchase of the Accounts, Seller agrees to pay the Administrative Fee (the "**Administrative Fee**") equal to the amount as set forth on Schedule 1 for each purchased Account. Payment of the Administrative Fee shall be due and payable by Seller upon CAM's purchase of the applicable Account.

3. **REPRESENTATIONS AND WARRANTIES AND COVENANTS.** To induce CAM to purchase the Accounts from Seller with full knowledge that the truth and accuracy of the following are being relied upon by CAM in the purchase of the Accounts and payments of the Purchase Price, Seller represents, warrants and covenants to CAM and agrees that:

(a) Seller (i) is a corporation duly organized and validly existing under the laws of the State of California, and qualified to operate in all jurisdictions where required; and (ii) has the requisite capacity and authority to execute and deliver this Agreement and the other agreements contemplated hereunder, to consummate the transactions contemplated hereby and thereby, and to perform its obligations hereunder and thereunder;

(b) this Agreement and all other agreements contemplate hereunder have been duly executed, and delivered by Seller and are valid and legally binding obligation of Seller, enforceable against Seller in accordance with their terms;

(c) neither the entering into of this Agreement nor the sale of the Accounts nor the performance by the Seller of any of its other obligations under this Agreement and the other agreements contemplated hereunder will contravene, breach or result in any default under the incorporation or other organizational documents of the Seller or in any material respect of any term or condition under any mortgage, lease, agreement, license, permit, statute, regulation, order, judgement, decree or law to which the Seller is a party or by which the Seller may be bound;

(d) Seller is the sole and absolute owner of each Account and has the full legal right to make said sale, assignment and transfer thereof hereunder;

(e) the Face Value on each Account is as set forth on Schedule 1 and such amounts are not in dispute;

(f) the payment of each Account is not contingent upon the fulfillment of any obligation or condition, past or future, and any and all obligations required of Seller with regard to such Account have been fulfilled by Seller;

(g) there are no defenses, offsets, recoupments or counterclaims with respect to any of the Accounts and no agreement has been made under which any account debtor with respect any of the Accounts, may claim any recoupment, deduction or discount;

(h) upon purchase, Seller will convey to CAM good and marketable title to each Account free and clear of all liens and encumbrances which shall thereafter be the sole and exclusive property of CAM;

(i) none of the account debtors with respect to any of the Accounts is insolvent as that term is defined in the United States Bankruptcy Code;

(j) all Accounts now existing or hereafter arising shall comply with each and every one of the representations, warranties, covenants and agreements referred to in this paragraph and as otherwise supplemented pursuant to this Agreement;

(k) no Account is evidenced by a note or other instrument;

(l) Seller will not, during the term of this Agreement, sell, transfer, pledge a security interest or hypothecate any of its Accounts to any party other than CAM. Seller agrees to reimburse CAM for actual out-of-pocket costs related to credit reports and UCC filings and searches incurred by CAM (and its agents, representatives and counsel) in connection with this Agreement;

(m) Seller is solvent and the execution and performance under this Agreement has been duly authorized by all necessary corporate action and is not in contravention of any of Seller's governing documents or any agreement by which Seller is bound under applicable law;

(n) Each Account purchased by CAM shall be the property of CAM and shall be collected by CAM pursuant to the terms of this Agreement but, as indicated herein, if for any reason payment of an Account should be paid to Seller, Seller shall promptly notify CAM of such payment, shall hold any check, drafts, or monies so received in trust for the benefit of CAM and shall promptly endorse, transfer and deliver the same to CAM as provided in Section 2.3 (a)(ii);

(o) Seller's place of business is the one set forth at the beginning of this Agreement and is the place where records concerning all Accounts are kept by Seller;

(p) Seller will not change the state of its registration or formation or its corporate or legal name or the place where the records concerning all accounts are kept or add an additional such place, in each case without CAM's prior written consent;

(q) There are no judgments outstanding affecting Seller or any of its property and there are no suits, proceedings, claims, demands or government investigations now pending or threatened against Seller or any of its property;

(r) As of the Effective Date, Seller is not in default or breach, nor shall any event shall have occurred or failed to occur which with the passage of time or service of notice constitute a default or breach, under any loan agreement, indenture, mortgage or other material agreement to which Seller is a party and

(s) Seller is not in violation of any law, ordinance, rule, order, regulation or other requirement of any governmental entity (whether federal, state or local) or any agency or instrumentality thereof.

4. **ASSUMPTION OF RISK.** Subject to compliance by Seller with the terms of this Agreement, CAM hereby assumes full risk of non-payment with respect to any of the Accounts and Seller shall have no liability for payment of any of the Accounts.

5. SECURITY INTEREST.

5.1 Grant of Security Interest. Seller has executed that certain Security Agreement December 20, 2018 (the “Security Agreement”), in favor of CAM as secured party pursuant to the terms of which Seller grants to CAM a continuing security interest and general lien upon all of the Collateral (as defined in the Security Agreement) in order to secure payment of the Secured Obligations (as defined in the Security Agreement).

5.2 Cooperation. Seller agrees to execute such further instruments and financing statements as may be required by any law in connection with the transactions contemplated hereby and to cooperate with CAM in filing or recording any renewals thereof, and Seller hereby authorizes CAM (and appoints any person whom CAM designates as its attorney) to sign Seller’s name on any such instrument and further authorizes CAM to file financing statements describing the Collateral in such manner as CAM may determine.

6. INDEMNITIES.

6.1 Indemnification. Seller hereby indemnifies and holds CAM and its affiliates, and their respective employees, attorneys and agents (each, an “**Indemnified Person**”) harmless from and against any and all suits, actions, proceedings, claims, damages, losses, liabilities and expenses of any kind or nature whatsoever (including attorneys’ fees and disbursements and other costs of investigation or defense, including those incurred upon any appeal) which may be instituted or asserted against or incurred by any such Indemnified Person as the result of any financial accommodation having been extended, suspended or terminated under this Agreement or any Other Agreement or with respect to the execution, delivery, enforcement, performance and administration of, or in any other way arising out of or relating to, this Agreement or any Other Agreement, and any actions or failures to act with respect to any of the foregoing, except to the extent that any such indemnified liability is finally determined by a court of competent jurisdiction to have resulted solely from such Indemnified Person’s gross negligence or willful misconduct. **NO INDEMNIFIED PERSON SHALL BE RESPONSIBLE OR LIABLE TO SELLER OR TO ANY OTHER PARTY FOR INDIRECT, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES WHICH MAY BE ALLEGED AS A RESULT OF ANY FINANCIAL ACCOMMODATION HAVING BEEN EXTENDED, SUSPENDED OR TERMINATED UNDER THIS AGREEMENT OR ANY OTHER AGREEMENT OR AS A RESULT OF ANY OTHER TRANSACTION CONTEMPLATED HEREUNDER OR THEREUNDER.**

6.2 Taxes. If any tax by any governmental authority (other than income and franchise taxes) is or may be imposed on or as a result of any transaction between Seller and CAM, or in respect to services or sales (or any merchandise affected by such sales), which CAM is or may be required to withhold or pay, Seller agrees to indemnify and hold CAM harmless in respect of such taxes, and Seller will repay CAM the amount of any such taxes.

6.3 Review of Seller’s Bank Accounts. Seller agrees to take all action necessary, including disclosure of passwords or PINs, the addition of joint access signers, or other appropriate methods to allow CAM to view its bank accounts through the Internet or other applicable procedure.

7. EVENT OF DEFAULT.

7.1 Default. The occurrence of any of the following acts or events shall constitute an Event of Default (each a “Event of Default”) under this Agreement:

- (a) Seller’s material breach of any representation, warranty or covenant contained in this Agreement;
- (b) Seller’s failure to make timely payment of any amounts due under this Agreement;
- (c) Seller becomes insolvent or unable to meet its debts as they mature;
- (d) Seller delivers to CAM a representation, warranty, certification or other statement that is false in any material respect when made;
- (e) Any bankruptcy proceeding, insolvency arrangement or similar proceeding is commenced by or against Seller;
- (f) Seller suspends or discontinues its regular operations for any reason;
- (g) A receiver or trustee of any kind is appointed for Seller or any of Seller’s property;
- (h) Seller does not, in good faith, take all necessary steps to implement the manners of payment as provided in this Agreement;
- (i) A notice of lien, money judgment, levy, assignment, seizure, writ or warrant of attachment is entered or filed against Seller with respect to the Accounts or any Collateral (as said term is defined in the Security Agreement).
- (j) Seller’s material breach of any representation, warranty or covenant contained in the Security Agreement.

7.2 **Remedies.** After the occurrence of any Event of Default, CAM shall have immediate access to any and all books and records as may pertain to the Accounts or any of the Collateral (as defined in the Security Agreement). With respect to such Collateral, CAM shall have all rights and remedies of a secured party under the Security Agreement and Article 9 of the Uniform Commercial Code. Notwithstanding anything to the contrary herein, after the occurrence of any Event of Default, CAM shall have the right (but not the obligation) to collect all Accounts directly from account debtors.

8. **TERMINATION.** The term of this Agreement shall begin as of the Effective Date and continue until terminated in accordance with this Section. Either Party may terminate this Agreement upon thirty (30) days' prior written notice to the other Party. In addition, CAM may in its sole discretion terminate this Agreement effective immediately without prior notice upon the occurrence of an Event of Default. Upon termination of this Agreement, any amounts due from Seller to CAM will mature and become immediately due and payable. Notwithstanding the foregoing, no termination of this Agreement shall terminate or extinguish any obligation of a Party arising or occurring prior to such termination and all of CAM's rights, liens and security interests granted pursuant to the Security Agreement shall continue and remain in full force and effect after any termination of this Agreement. In addition, Seller agrees that it shall continue to remit to CAM all collections on Accounts received directly by it (if applicable) until all payments owed with respect to each Account have been paid in full.

9. **FUTURE AGREEMENTS.** Seller acknowledges that CAM may from time to time agree to purchase additional Accounts from Seller which shall be evidenced by additional Factoring Agreements.

10. **CONFIDENTIALITY.** Seller hereby agrees to maintain the confidentiality of this Agreement, any prior agreements regarding the purchase of its Accounts ("**Prior Agreements**") or any future agreements pertaining to the purchase of its Accounts ("**Future Agreements**") and agrees that this Agreement, Prior Agreements or Future Agreements cannot be duplicated or distributed to any third party without CAM's express written permission except as required by law. Seller further agrees to take reasonable measures to protect and maintain the security and confidentiality of information set forth in this Agreement, any Prior Agreements or Future Agreements.

11. **TRUE SALE OF ACCOUNTS.** Seller and CAM agree and acknowledge that the intention of the parties with respect to the Accounts is to accomplish a true sale of the Accounts as provided for in this Agreement. If for any reason, it is determined by a court of competent jurisdiction, that this Agreement does not provide a true sale of the Accounts, but constitutes a loan secured by the Accounts, then the Accounts shall be deemed to have been pledged to CAM pursuant to the Security Agreement.

12. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement and understanding between Seller and CAM with respect to the sale of the Accounts provided for herein and supersedes all prior written and oral agreements, discussions or representations between Seller and CAM concerning the Accounts purchased by CAM pursuant to this Agreement. Notwithstanding the foregoing, the sale of the Accounts under this Agreement is also subject to the terms and conditions of the Security Agreement as referenced in Section 5.1. No modification or amendment to this Agreement or any waiver of any rights under this Agreement will be effective unless in a writing signed by Seller and CAM.

13. **MISCELLANEOUS.**

13.1 No Pledge of Credit. Seller shall not be entitled to pledge CAM's credit for any purpose whatsoever.

13.2 Waivers. Seller waives presentment and protest of any instruments and all notices thereof, notice of default and all other notices to which it might otherwise be entitled. Seller shall maintain, at its expense, proper books of account.

13.3 No Pledge or Sale of Accounts. During the term of this Agreement, Seller shall not sell or assign, negotiate, pledge or grant any security interest in the Accounts to anyone other than CAM.

13.4 Governing Law and Venue. This Agreement is executed and delivered in the State of California and shall be governed by California law without giving effect to its conflict of laws of principles. Seller further agrees that any legal action or proceeding with respect to any of its obligations under this Agreement may be brought by CAM in any state or federal court located in Santa Clara County, California. Any claim or controversy asserted by Seller against CAM shall only be litigated in the State or Federal Courts located in Santa Clara County, California. By the execution and delivery of this Agreement, Seller submits to and accepts for itself and in respect of its property generally and unconditionally the non-exclusive jurisdiction of those courts. Seller waives any claims that Santa Clara County, California is not a convenient forum or the proper venue for any such suit, action or proceeding.

13.5 Waiver of Service of Process. Each of the parties to this Agreement hereby waives personal service of any summons or complaint or other process or papers to be issued in any action or proceeding involving any such controversy and hereby agrees that service of such summons or complaint or process may be made by certified mail to the other party at the address appearing herein; failure on the part of either party to appear or answer within thirty (30) days after such mailing of such summons, complaint or process shall constitute a default entitling the other party to enter a judgment or order as demanded or prayed for therein to the extent that said Court or duly authorized officer thereof may authorize or permit.

13.6 Waiver of Jury Trial. TO THE EXTENT ALLOWED BY APPLICABLE LAW, CAM AND SELLER DO HEREBY WAIVE ANY AND ALL RIGHT TO A TRIAL BY JURY IN ANY ACTION OR PROCEEDING OF ANY KIND ARISING ON, OUT OF, BY REASON OF, OR RELATING IN ANY WAY TO THIS AGREEMENT OR THE INTERPRETATION OR ENFORCEMENT THEREOF OR TO ANY TRANSACTIONS THEREUNDER. IN THE EVENT CAM COMMENCES ANY ACTION OR PROCEEDING AGAINST SELLER, SELLER WILL NOT ASSERT ANY OFFSET OR COUNTERCLAIM, OF WHATEVER NATURE OR DESCRIPTION, IN ANY SUCH ACTION OR PROCEEDING.

13.7 No Waiver of Rights. No failure or delay by CAM in exercising any of its powers or rights hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such power or right preclude other or further exercise thereof or the exercise of any other right or power. CAM's rights, remedies and benefits hereunder are cumulative and not exclusive of any other rights, remedies or benefits which CAM may have. This Agreement may only be modified in writing and no waiver by CAM will be effective unless in writing and then only to the extent specifically stated.

13.8 Notices. All notices and other communications by either party hereto shall be in writing and shall be sent to the other party at the address specified herein.

13.9 Assignment. CAM shall have the right to assign this Agreement, and all of CAM's rights hereunder shall inure to the benefit of CAM's successors and assigns, and this Agreement shall inure to the benefit of and shall bind CAM's respective successors and assigns. Seller may not assign or transfer any of its rights or obligations hereunder without the prior written consent of CAM (and any attempted assignment or transfer by Seller without such consent shall be null and void).

13.10 Counterparts; Effectiveness. This Agreement may be executed in any number of counterparts and by the different parties on separate counterparts, and each such counterpart shall be deemed to be an original, but all such counterparts shall together constitute one and the same Agreement. This Agreement shall be deemed to have been executed and delivered when CAM has received counterparts hereof executed by all parties listed on the signature pages hereto. Facsimile, pdf, or other forms of electronic image versions of signatures hereto shall be deemed original signatures, which may be relied upon by each party hereto and shall be binding on the respective party.

13.11 Attorney Fees. In the event that any suit or action is instituted under or in relation to this Agreement, including without limitation to enforce any provision in this Agreement, the prevailing party in such dispute shall be entitled to recover from the losing party all fees, costs and expenses of enforcing any right of such prevailing party under or with respect to this Agreement, including without limitation, such reasonable fees and expenses of attorneys and accountants, which shall include, without limitation, all fees, costs and expenses of appeals.

13.12 Waiver of Sovereign Immunity. To the extent permitted by applicable law, Seller hereby waives any claim or defense of sovereign immunity as to all tort and contract claims arising under this Agreement.

13.13 Interpretation. Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under any such law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of this Agreement. As used in this Agreement, the singular shall include the plural, and masculine, feminine and neuter pronouns shall be fully interchangeable, where the context so requires. The headings of sections and paragraphs in this Agreement are for convenience only and shall not be construed to limit or define the content, scope or intent of the provisions hereof.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

SELLER
Blue Oak Charter School, Incorporated

By: _____

Name: Monica McDaniel
Title: President, Board of Directors

Address for Notices:
450 W. East Ave., Chico, CA 95926

CHARTER ASSET MANAGEMENT FUND,
L.P.

By: Charter Asset Management GP LLC.,
A Delaware limited liability company
Its: General Partner

By: _____

Paul Im
Title: Managing Member

Address for Notices:
633 W. 5th Street, 26th Floor
Los Angeles, CA 90071

By: _____

Name: David Park
Title: Managing Member

Address for Notices:
633 W. 5th Street, 26th Floor
Los Angeles, CA 90071

Schedule 1

Accounts

Account Authority / Payor	Receivable	Face Value	Admin Fee	Discount %	Discount	Amount Funded
Butte County Office of Education	FY 19-20 Advance Apportionment Jan PMT - LCFF State Aid. CDS# 04-61424-6119523	\$52,000.00	-	1.99%	\$1,034.80	-\$50,965.20
Butte County Office of Education	FY 19-20 Advance Apportionment Feb PMT - LCFF State Aid. CDS# 04-61424-6119523	\$52,000.00	-	2.99%	\$1,554.80	-\$50,445.20
Butte County Office of Education	FY 19-20 Advance Apportionment Mar PMT - LCFF State Aid. CDS# 04-61424-6119523	\$50,608.89	-	3.99%	\$2,019.29	-\$48,589.60
Total		\$154,608.89	-		\$4,608.89	-\$150,000.00

EXHIBIT A

CHARTER SCHOOL BOARD RESOLUTION OF THE BOARD OF DIRECTORS OF BLUE OAK CHARTER SCHOOL, INCORPORATED

The Board of Directors (“Board”) of Blue Oak Charter School, Incorporated (the “Charter School”), Pursuant to applicable law and the Charter School’s governing documents, hereby adopt the following recitals and resolutions by unanimous written consent, effective as of the effective date of the Factoring Agreement (as defined herein):

1. Approval of Factoring Agreement and Sale of Receivables.

WHEREAS, the Board has reviewed the Factoring Agreement entered into by and among Charter Asset Management Fund, LP (“CAM”) and the Charter School (such agreement, the “Factoring Agreement”) and has had an adequate opportunity to ask questions regarding, and investigate the nature of, the Factoring Agreement;

WHEREAS, after careful consideration, the Board has determined that the terms and conditions of Factoring Agreement are just and equitable and fair as to the Charter School and that it is in the best interest of the Charter School to enter into the Factoring Agreement;

WHEREAS, the Board deems it to be in the best interest of the Charter School to cause the Charter School to sell and assign certain of its receivables to CAM as provided in the Factoring Agreement; and

NOW, THEREFORE, BE IT RESOLVED, that the Factoring Agreement is hereby approved;

RESOLVED FURTHER, that the Charter School may sell and assign certain of its receivables to CAM as provided in the Factoring Agreement;

RESOLVED FURTHER, that the officers and managers of the Charter School are hereby authorized and directed to cause the Charter School to enter into the Factoring Agreement and to execute all other documents necessary to effect the Factoring Agreement, and to take all actions necessary and appropriate to perform the Charter School’s obligations thereunder;

2. Enabling Power.

RESOLVED, that the officers and managers of the Charter School be, and each of them hereby is, authorized, directed and empowered to execute any applications, certificates, agreements or any other instruments or documents or amendments or supplements to such documents, or to do, or cause to be done, any and all other acts and things as such officers and managers, and each of them may, in their discretion, deem necessary or advisable and appropriate to carry out the purposes of the foregoing resolutions.

3. Authorization to Certify Resolution.

RESOLVED, that the President, Board of Directors and Treasurer, Board of Directors are hereby authorized to certify this resolution.

This written consent may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same written consent.

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution.

By: _____
Monica McDaniel
President, Board of Directors

By: _____
Chelsea Parker
Treasurer, Board of Directors

EXHIBIT B

Notice of Purchase and Assignment

To: Ms. Lisa Anderson
Butte County Office of Education
1859 Bird Street, Oroville, CA 95965

We are writing in reference to the Factoring Agreement, dated December 18, 2019 between Blue Oak Charter School, Incorporated (“Assignor”) and Charter Asset Management Fund, L.P. (“Assignee”) (the “Agreement”). This letter notifies you that the Assignor has assigned to Assignee the Assignor’s right to receive payment with respect to any amounts payable by you to Assignor with respect to the accounts receivable set forth on Schedule 1 attached hereto. To the extent that you are now indebted or may in the future become indebted to the Assignor on such accounts receivable, payment thereof must be made payable to the Assignee and all monies due or to become due under the aforesaid accounts receivable should be made by wire transfer as follows: Charter Asset Management Fund, LP. at **Western Alliance Bank** (Account #8445370650, ABA Wire Routing #121143260), by check payable to the Assignee and addressed as follows: 633 W. 5th Street, 26th Floor, Los Angeles, CA 90071, or alternatively as agreed to by the Assignee. This direction may not be terminated, modified or amended without express written direction from an officer of Assignee.

Please acknowledge receipt of this notice and return a fully executed copy to the Assignor and please contact the Assignor if you have any questions concerning the assignment or the payment instructions set out in this letter.

Please acknowledge receipt of this notice and return a fully executed copy to the undersigned.

Very truly yours,

CHARTER ASSET MANAGEMENT
FUND, L.P.

By: Charter Asset Management GP, LLC,
A Delaware limited liability company
Its: General Partner

By: _____

Name: Paul Im
Its: Managing Member

Blue Oak Charter School, Incorporated

By: _____

Name: Monica McDaniel

Title: President, Board of Directors

Acknowledgement

Receipt is acknowledged of the above notice, and a copy of the instrument by Assignor on
_____, 20____.

Butte County Office of Education
1859 Bird Street, Oroville, CA 95965

By: _____

Title: _____

Schedule 1

Account Authority / Payor	Receivable
Butte County Office of Education	FY 19-20 Advance Apportionment Jan PMT - LCFF State Aid. CDS# 04-61424-6119523
Butte County Office of Education	FY 19-20 Advance Apportionment Feb PMT - LCFF State Aid. CDS# 04-61424-6119523
Butte County Office of Education	FY 19-20 Advance Apportionment Mar PMT - LCFF State Aid. CDS# 04-61424-6119523

EXHIBIT C

IRREVOCABLE ASSIGNMENT OF ACCOUNTS

Pursuant to this assignment (“Assignment”), for value received and services performed by Charter Asset Management Fund, LP, a Delaware limited partnership (“CAM”), Blue Oak Charter School, Incorporated (“Charter School”) DBA Blue Oak School hereby irrevocably assigns, transfers and sets over to CAM the sole right to collect from the Butte County Office of Education (“Payor”) the net proceeds of the Accounts (as defined herein) from the Payor, when such payments become due and payable to Charter School. The term “Accounts” shall mean all Accounts described in Schedule 1 of that certain Factoring Agreement dated as of December 18, 2019 between CAM and the Charter School (the “Factoring Agreement”).

Recitals

WHEREAS, under applicable law, the Charter School has the power to sell and assign its assets;

WHEREAS, the Charter School is entitled to receive state payments or other amounts to which the Charter School is entitled to receive from the Payor under applicable law (collectively, the “Payments”);

WHEREAS, the Charter School hereby warrants and represents to the Payor and CAM that (i) the Charter School is duly authorized under the laws of the State of California (the “State”) to enter into the transactions contemplated hereby and to sell and assign the Accounts and other assets in furtherance of its educational purposes; (ii) all action on the Charter School’s part necessary for the consummation of the transaction contemplated hereby and the sale and assignment of the Accounts have been duly taken; (iii) this Assignment is valid and enforceable in accordance with its terms, except as enforceability may be limited by general equitable principles and by bankruptcy, insolvency or other similar laws affecting creditors’ rights generally; (iv) the Charter School has not heretofore conveyed, assigned, pledged, granted a security interest in or other disposal of the Accounts as has been satisfied by the Charter School and released; and (v) assuming receipt of the consents required herein, the execution, delivery and performance of this Assignment is not a contravention of law or any agreement, instrument, indenture or other undertaking to which the Charter School is a party or by which the Charter School is bound.

WHEREAS, except with respect to the Assignment below, the Charter School further warrants and represents to the Payor and CAM that the Factoring Agreement and all related documents do not provide for recourse of any kind against the Payor. The Charter School understands that the Payor does not make any representations concerning the financial condition of the Charter School or guarantee the continuous payment of Payments to the Charter School.

WHEREAS, the Charter School and the Payor acknowledge and agree that CAM is an intended third-party beneficiary of the Assignment contained herein.

Assignment

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is hereby agreed and acknowledged that:

- (i) this Assignment is made by Charter School as consideration for CAM to enter into the Factoring Agreement executed on the Effective Date.
- (ii) Charter School may not revoke this Assignment;
- (iii) the Payor is hereby authorized and directed to release and pay the Payments to CAM when and in same the manner that such Payments were to be paid to Charter School;
- (iv) the Payor hereby confirms and acknowledges this Assignment, and agrees to accept and abide by the terms hereof; and
- (v) the Payor shall make Payments to CAM with respect to the Accounts by wire pursuant to the wiring instructions provided by CAM.

[Signature page follows]

IN WITNESS WHEREOF, this Assignment is effective as of December 18, 2019.

Blue Oak Charter School, Incorporated

By: _____
Monica McDaniel
President, Board of Directors

Acknowledged by:

Butte County Office of Education

By: _____

Acknowledged by:

CHARTER ASSET MANAGEMENT FUND, L.P.

By: Charter Asset Management GP, LLC,
A Delaware limited liability company
Its: General Partner

By: _____

Name: Paul Im
Title: Managing Member

By: _____

Name: David Park
Title: Managing Member

Address for Notices:
633 W. 5th Street, 26th Floor
Los Angeles, CA 90071

WIRE / ACH INSTRUCTIONS

Please remit all ACH / wire payments to the following:

Bank / Institution: Western Alliance Bank
Account: Charter Asset Management Fund, L.P.
Account Number: 8445370650
Wiring/Routing Number: 121143260

CHECK DELIVERY INSTRUCTIONS

Please overnight mail all checks to the following address:

Charter Asset Management
ATTN: Paul Im / Jonathan Yeh
633 W. 5th Street, 26th Floor,
Los Angeles, CA 90071

Checks made out to Charter School is acceptable to CAM pursuant to the Factoring Agreement and Irrevocable Funds Distribution Authorization.

EXHIBIT D

IRREVOCABLE FUNDS DISTRIBUTION AUTHORIZATION

Effective Date: December 18, 2019

The undersigned, Blue Oak Charter School, Incorporated (the “**Charter School**”), hereby irrevocably authorizes Butte County Office of Education, (the “**Payor**”) to distribute directly to Charter Asset Management Fund LP, a Delaware limited partnership (“**CAM**”), all amounts due from the Payor to the Charter School directly to CAM, whether by (1) mail, (2) ACH, or (3) wire transfer pursuant to the Electronic Funds Transfer Act as directed by CAM. The Charter School agrees to deliver to the Payor an Irrevocable Assignment of Accounts in the form attached as Exhibit A or such other documents required by the Payor to authorize the direct funds distribution to CAM. The Charter School shall assist CAM with respect to any documents required by Payor to allow Payor to make funds distributions directly to CAM. Payor may rely on this authorization in making direct funds distributions to CAM.

Blue Oak Charter School, Incorporated

By: _____
Monica McDaniel
President, Board of Directors

EXHIBIT F

**AUTHORIZATION FOR DIRECT PAYMENT VIA ACH
(ACH DEBIT)**

Direct Payment via ACH is the transfer of funds from the Blue Oak Charter School, Incorporated (“Charter School”)’s account for the purpose of making payments for receivables due to Charter Asset Management Fund, LP.

As board director and/or officer of Charter School and signer on all factoring and security agreements between Charter School and Charter Asset Management Fund, LP., I authorize Charter Asset Management Fund, LP. to electronically debit the account of Charter School as follows:

Bank / Institution: Golden Valley Bank
Account: Blue Oak Charter School, Inc
Account Number: 0100050889
Routing Number: 121144272
School Address: 450 W. East Ave., Chico, CA 95926

I understand that the amount and frequency of debits are pursuant to all executed factoring agreements executed between Charter School and Charter Asset Management Fund, LP. for the 2019-2020 fiscal year.

I understand that this authorization will remain in full force and effect until all financial obligations of Charter School to Charter Asset Management Fund, LP. are fulfilled pursuant to all executed agreements.

**BLUE OAK CHARTER SCHOOL,
INCORPORATED**

Monica McDaniel
President, Board of Directors

Chelsea Parker
Treasurer, Board of Directors

Agenda Item: California Dashboard

Prepared by: Susan Domenighini Charter Council Date: 12/17/19

Background Information:

Dashboard results for 2019 from <https://www.caschooldashboard.org/>.

The Dashboard became publicly available on Thursday 12/12/19. Attached is an assessment of Blue Oaks data.

California School Dashboard 2019

	Performance Level (Color) for "All"	Status	Change	Total # of student groups	# of student groups in red / orange	List Student groups in red / orange	List student groups in yellow	List student groups in green / blue
Academic: English Language Arts	yellow	27.5 below	8.6 ↑ good	3*	none		Hispanic Socio Economically Disadvantaged White	
Academic: Mathematics	yellow	42.4 below	5.9 % ↑ good	3*	1	white maintained	Hispanic Socio Economically Disadvantaged White	
Chronic Absenteeism	Red	23.2	3.1 % ↑ not good	4	4	Disability & Hispanic = red Socio Economically Disadvantaged = orange		none
Suspension Rate	Red	6.6 %	1/6% ↑ not good	4	4	Socio Economically Disadvantaged = red hispanic = orange		none
College / Career	N/A							
Graduation Rate	N/A							

* not enough students with disabilities to register a color

Students With Disabilities:


ELA maintained

Math increased 19.7


Blue Oak Charter

Explore the performance of Blue Oak Charter under California's Accountability System.


Chronic Absenteeism


Red


Suspension Rate


Red


English Learner Progress


No Performance Color

English Language Arts


Yellow

Mathematics


Yellow

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

Implementation of Academic Standards

STANDARD MET

Parent and Family Engagement

STANDARD MET

Local Climate Survey

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

School Details

NAME

Blue Oak Charter

ADDRESS

450 West East Avenue
Chico, CA 95926-7238

WEBSITE

<http://www.blueoakchar...>

GRADES SERVED

K-8

Student Population

Explore information about this school's student population.

Enrollment

360

Socioeconomically Disadvantaged

55.3%

English Learners

3.9%

Foster Youth


0.8%

Academic Performance

View Student Assessment Results and other aspects of school performance.

LEARN MORE

English Language Arts



Yellow

27.5 points below standard

Increased 8.6 Points ▲

EQUITY REPORT

Number of Student Groups in Each Color

0
Red

0
Orange


3
Yellow

0
Green

0
Blue

LEARN MORE

Mathematics



Yellow

42.4 points below standard

Increased 5.9 Points ▲

EQUITY REPORT

Number of Student Groups in Each Color

0
Red

1
Orange

2
Yellow

0
Green

0
Blue

LEARN MORE

English Learner Progress

Less than 11 students - data not displayed for privacy

Local Indicators

LEARN MORE

Implementation of Academic Standards

STANDARD MET

Academic Engagement

See information that shows how well schools are engaging students in their learning.

LEARN MORE

Chronic Absenteeism



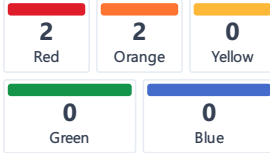
Red

**23.2% chronically
absent**

Increased 3.1% ▲

EQUITY REPORT

Number of Student Groups in Each
Color



Local Indicators

[LEARN MORE](#)

**Access to a Broad
Course of Study**

STANDARD MET

BLUE OAK CHARTER

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

[LEARN MORE](#)

Suspension Rate



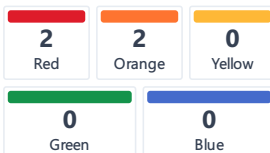
Red

**6.6% suspended at
least once**

Increased 1.6% ▲

EQUITY REPORT

Number of Student Groups in Each
Color



Local Indicators

LEARN MORE

Basics: Teachers,
Instructional Materials,
Facilities

STANDARD MET

LEARN MORE

Parent and Family
Engagement

STANDARD MET

LEARN MORE

Local Climate Survey

STANDARD MET



Executive Director's Report

Susan Domenighini

December 17th, 2019



In the final weeks of 2019, we look to the joy of music and the beauty of light to warm the season.

Favorite Moments!

Student: You know what I noticed? All of these other places like Egypt, Norse, and Greece have gods and goddesses, but America doesn't. Everybody here gets to choose who they believe in, but it's not like we all have the same set of gods. - A great discussion about why this might be the case ensued.

2nd grade singing Santa Lucia and the cookie delivery.

Events

The Parent Council brought together an excellent event in the **Walk into Winter**. A number of the longer-term families and staff mentioned that this felt like the community events of old. There was great interest in how to make these happen often.

Grupo Folklorico performance at the Chico Guild Hall, with a wonderful walk in the cool of the day. Gracias to Senora Sweringen and those amazing staff that supported her!

Winter Concert at PV Monday.

The **Light Spiral** Friday and gratitude for our article in **North State Parent**

Other Things

Teachers are getting more proficient in using Parent Square for notices. It gives the opportunity to show the visual beauty that is expressed at Blue Oak.

Three Administrators from BCOE visited and were favorably impressed with what we do. A special year-end thank you to Chico Unified for their continued support in our financial transition.

Wishing you all a Happy Holiday, Winter Break, see you in 2020.

Grade	Teacher	Class Total	Grade Total	Waiting List
K	Susan	20	42	
K	Cheryl	22		
1	Chew	28	28	
2	Moss	18	36	
2	Todd	18		
3	Mac Millan	21	38	
3	Stiglitz	17		
4	Adams	30	30	4
5	Madera	24	45	
5	Welch	21		
6	Jones	23	23	
7	Meier	19	36	
7	B. Lee	17		
8	McDonald	18	35	
8	S. Lee	17		
Total School Enrollment:		313	313	4

Blue Oak Charter

12/10/2019

2019-2020

ATTENDANCE SUMMARY by Grade

Page 1

8/21/2019 through 12/10/2019

Grade	* Inactives:	Active:	Days Enrolled	Days Present	Exc Abs	Unex Abs	Exc Tdy	Unex Tdy	ABS	BRV	PSB	ILL	IIS	LAT	MED	INS	SUS	TRD	UNX
TK	0	6	432	386	38	8	19	5	0	0	2	34	9	5	4	0	0	15	6
K	2	36	2605	2405	123	77	88	25	0	0	4	106	29	25	17	0	0	82	73
1	1	28	2062	1933	79	50	243	26	0	0	1	67	30	26	12	0	0	223	49
2	3	36	2635	2459	66	110	258	15	0	0	7	63	13	15	3	0	1	240	102
3	2	38	2744	2624	76	44	176	8	0	0	0	74	25	8	2	0	1	151	43
4	2	30	2244	2115	91	38	286	20	0	0	4	84	11	20	7	0	1	272	33
5	3	45	3338	3170	85	83	345	27	0	0	8	76	25	27	9	0	0	311	75
6	2	23	1673	1584	55	34	134	8	0	0	2	53	13	8	2	0	0	123	32
7	4	36	2635	2462	82	91	287	26	0	0	8	81	53	26	1	0	6	260	77
8	3	34	2527	2406	65	56	219	14	0	0	4	58	36	14	7	0	0	203	52
School Totals:	22	312	22895	21544	760	591	2055	174	0	0	40	696	244	174	64	0	9	1880	542