

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**FINANCE COMMITTEE**  
**REGULAR MEETING**

**Join Zoom Meeting**

<https://zoom.us/j/98347919501?pwd=ZXRYRHUybG5WMVRCbUg5bzZ2cVlwdz09>

**Meeting ID:** 983 4791 9501

**Passcode:** PUvR9p

**Tuesday, August 11, 2020 - 4:15 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.*

**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.

**Update:** In Compliance with the Governor of California's "Safer-at-Home Order" due to COVID-19, the Blue Oak Charter Council will be conducting meetings virtually until further notice. This means there will be no specific physical meeting place; the meeting will be held remotely. Public participation continues to be welcomed and encouraged to those who join via Zoom and raise their hand. The chat bar will not be available to the public during the Zoom meetings to support the sanctity of the meeting.

Blue Oak Charter Council (BOCC) may tape, film, stream, or broadcast any open BOCC Meeting. The BOCC president may announce that a recording or broadcasting is being made at the direction of BOCC members and that the recording or broadcast may capture images and sounds of those attending the meeting. Any BOCC recording may be erased or destroyed 30 days after the meeting.

**AGENDA**

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**OPEN SESSION - 4:15 PM**

**1. OPENING**

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Committee Members and Establish Quorum
- 1.3. Invocation - School Verse Read

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

- 1.4. Audience to Address the Committee

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

- 1.5. Agenda Modifications
- 1.6. Approve Minutes from January 12, 2021

**2. CLOSED SESSION**

2.1. Real Estate

A. Sowrirajan

**3. FINANCIAL REPORTS**

3.1. Charter Impact Monthly Report

3.1.1. Attendance and Enrollment

3.1.2. Cash Flow

3.1.3. Balance Sheet Detail

3.1.4. Warrants/Aged Payable

3.1.5. Point of Sale Transactions/Check Register

3.1.5.1. December and January

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

**4. BUSINESS**

4.1. Accept Donations

4.2. CA MTSS School Climate Grant Opportunity

S. Domenighini

4.3. Salary Scales

4.4. Executive Director's Report

**5. NEXT MEETING - Tuesday, March 9th, 2021 at 4:15PM**

**6. ADJOURNMENT**

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**FINANCE COMMITTEE**  
**REGULAR MEETING**

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Meeting ID: 983 4791 9501

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**Tuesday, January 12th, 2021 - 4:15 pm**

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## AGENDA

### OPEN SESSION - 4:15 PM

#### 1. OPENING - 15 Minutes

##### 1.1. Call Meeting to Order

- Chelsea Parker called the meeting to order at 4:22PM.

##### 1.2. Roll Call of Committee Members and Establish Quorum

- Chelsea Parker, Chairun Combs, Franki Boisseree, Maggie Buckley, Nick Meier, Susan Domenighini

##### 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 make a school."*

- Chelsea Parker read the school verse.

##### 1.4. Audience to Address the Committee

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- No audience present to address the committee.

**1.5. Agenda Modifications**

- No agenda modifications were made.

**1.6. Approve Minutes from December 8th, 2020 and December 15th, 2020.**

- Franki Boisseree made a motion to approve the minutes for December 8th and December 15th. Chairun Combs seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Chelsea Parker	X			
Franki Boisseree	X			
Chairun Combs	X			
Nick Meier	X			
Maggie Buckley	X			

- Vote passes.

**2. FINANCIAL REPORTS - 15 minutes**

**2.1. Charter Impact Monthly Report**

**J. Weber**

- 2.1.1. **Attendance and Enrollment**
- 2.1.2. **Cash Flow**
- 2.1.3. **Balance Sheet Detail**
- 2.1.4. **Warrants/Aged Payable**
- 2.1.5. **Point of Sale Transactions/Check Register**
- 2.1.6. **Actual to Budget Summary (part of the Financial Forecast in the Charter Impact Report)**

- Jim Weber from Charter Impact presented the Blue Oak Monthly Report by powerpoint presentation; explaining in detail the changes in revenue, cash flow, and expenses. Jim reviewed the budget forecast which included PPP forgiveness and CARES Act funds. Excluding those two items, the budget is right on track. Currently, there is a proposal that ADA will return to enrollment tracking next year but no official decision has been made as of yet. Blue Oak fully utilized the Learning Loss Mitigation Funds and, at present, the trend is favorable for the rest of the school year unless we incur additional costs if there were to be any changes in the delivery of the schools program.
- The Point of Sale Transactions for December were not presented tonight and will be included at the next BOFC meeting in February.
- Franki Boisseree made a motion to recommend that the financial reports be reviewed and approved by the BOCC. Maggie Buckley seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Chelsea Parker	X			
Franki Boisseree	X			

Chairun Combs	X			
Nick Meier	X			
Maggie Buckley	X			

➤ Vote passes.

**3. BUSINESS - 25 minutes**

**S. Domenighini**

**3.1. Accept Donations**

- Franki Boisseree made a motion to recommend to the BOCC to accept the donations. Chairun Combs seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Chelsea Parker	X			
Franki Boisseree	X			
Chairun Combs	X			
Nick Meier	X			
Maggie Buckley	X			

➤ Vote passes.

**3.2. Executive Director's Report**

- Virtual Concert
  - The Virtual Christmas Concert put on by the Brandi family in December brought in around \$1,200 donations.
- Marketing
  - A team consisting of parents, staff, faculty, administration, and council members will be meeting with MC2 Design next week to discuss and create Blue Oak's official marketing message. Work continues to market Blue Oak and boost enrollment.
- Full Day Kinder/Preschool
  - Susan met with the director of preschools in Glenn County to learn more information about starting up a preschool program at Blue Oak. Kindergarten teachers are still meeting with Susan regularly to discuss how to better suit Kindergarten families in the future.
- Facility
  - John Roth is the current Blue Oak broker that Susan and two BOCC members have been working with to discuss future Blue Oak facilities. John and the Blue Oak team met last week to look at potential properties.
- COVID Funding
  - There is a proposal put forth by Governor Newsom to make additional funds available to schools starting around \$400 per student, potentially more based on supplemental funding. However, Susan has been hearing some reservations from other charter leaders in the area that the funds may not be worth applying for.

Susan is looking into the application process and requirements to consider if Blue Oak would like to move forward with the offer.

- Chelsea Parker recently attended a board training put on by BCOE who discussed the components of the Governor's proposal. It was Chelsea's understanding that the requirements would include a rigorous COVID testing process for students and staff that may end up being more costly than the funds being received. Jim Weber included that there has been a lot of push back from many large school districts about these conflicting requirements so hopefully there may be some changes to the proposals soon.
- Susan decided she will work on the application packet for funding so that Blue Oak is ready in case it is a decision we would like to move forward with. There are multiple deadlines so we do not need to make a decision just yet but if things do change, there will be a possibility of a joint BOCC and BOFC meeting in order to receive approval before submission.

**4. NEXT MEETING - Tuesday, February 9th at 4:15PM**

**ADJOURNMENT**

- Chelsea Parker adjourned the meeting at 4:56PM.

Minutes Taken By: Alexandra Archer

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_



# Blue Oak Charter School

Monthly Financial Presentation – January 2021

# January Highlights

## Highlights

- Forecast surplus **+\$687K**, includes PPP forgiveness, recommended to reserve surplus for future shortfalls.
- Revenue forecast exceeds budget, **+\$474K**. Excluding CARES Act and PPP timing **+\$25K**.
- Expenses forecast below budget **\$115K**.
- Cash ended month **\$546K**.
- State payment deferrals and ongoing economic uncertainty influence 2020/21 planning.

## Compliance and Reporting

- 2<sup>nd</sup> Interim report will be prepared following January close (due March 15<sup>th</sup>).
- Consolidated Application for federal funding due Feb 28<sup>th</sup>.

## Enrollment and Revenues

- 2020/21 funding is based on 2019/20 P-2 ADA (293.37), no ADA will be reported for 2020/21.
- 2020/21 CALPADS data will update rolling UPP for 2020/21, current forecast 58% (3 yr).



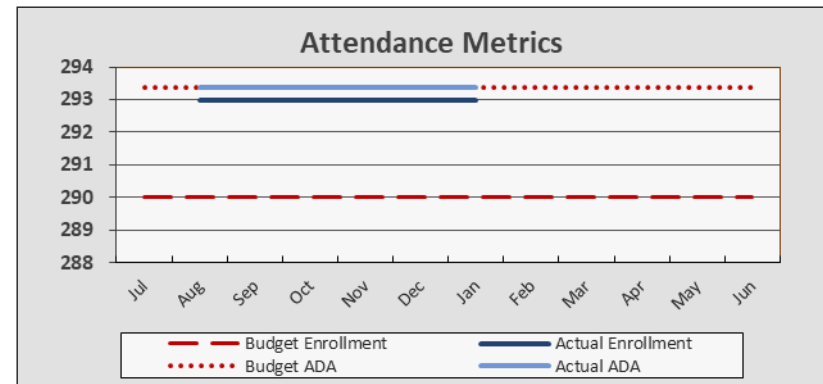
# Attendance Data and Metrics



## Enrollment and Per Pupil Data

<b>Enrollment &amp; Per Pupil Data</b>			
	<b><u>Actual</u></b>	<b><u>Forecast</u></b>	<b><u>Budget</u></b>
Average Enrollment	293	293	290
ADA	293	293	293
Attendance Rate	100.1%	100.1%	101.2%
Unduplicated %		58.0%	58.0%
Revenue per ADA		\$14,186	\$12,570
Expenses per ADA		\$11,843	\$12,237

## Attendance Metrics



2020/21 funding is based on 2019/20 P-2 ADA (293.37), no ADA will be reported for 2020/21.

# Revenue

- **January Updates**
  - **Forecast PPP loan forgiveness \$529,920.**
  - **Learning Loss Mitigation and ESSER Funds:**
    - **\$153K** use by Dec 2020 (completed)
    - **\$23K** use by June 2021
    - **\$80K** removed from forecast until 2021/22 to maintain/expand current services.

## Revenue

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ 1,300,660	\$ 1,271,376	\$ 29,284
Federal Revenue	209,848	251,277	(41,429)
Other State Revenue	23,604	198,672	(175,068)
Other Local Revenue	112,947	122,309	(9,362)
<b>Total Revenue</b>	<b>\$ 1,647,059</b>	<b>\$ 1,843,634</b>	<b>\$ (196,575)</b>

	<i>Annual/Full Year</i>		
	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ 2,678,787	\$ 2,678,690	\$ 97
Federal Revenue	817,792	372,705	445,087
Other State Revenue	441,115	414,765	26,350
Other Local Revenue	224,143	221,543	2,600
<b>Total Revenue</b>	<b>\$ 4,161,836</b>	<b>\$ 3,687,703</b>	<b>\$ 474,133</b>



# Expenses

- **January Updates**
  - **Expenses update** – Current trend favorable to budget +\$116K. Trend may revert with program changes.
  - **2021/22 planning** – Despite improved LCFF funding and \$80K federal, current budget at (\$100K) deficit. Proposed federal funding likely to solve current deficit, but long-term concerns at 290 enrollment.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 880,366	\$ 967,760	\$ 87,394	\$ 1,324,236	\$ 1,428,037	\$ 103,801
Classified Salaries	171,341	218,601	47,260	351,866	399,225	47,359
Benefits	279,938	312,044	32,106	470,957	499,280	28,323
Books and Supplies	163,902	174,125	10,223	194,902	198,500	3,598
Subagreement Services	66,609	70,702	4,093	131,891	129,620	(2,271)
Operations	81,775	78,215	(3,560)	149,265	134,421	(14,843)
Facilities	351,427	356,652	5,226	609,858	611,404	1,545
Professional Services	117,304	95,927	(21,376)	221,980	169,988	(51,993)
Depreciation	11,332	11,332	0	19,426	19,426	0
Interest	3,135	-	(3,135)	-	-	-
<b>Total Expenses</b>	<b>\$ 2,127,128</b>	<b>\$ 2,285,358</b>	<b>\$ 158,230</b>	<b>\$ 3,474,382</b>	<b>\$ 3,589,901</b>	<b>\$ 115,519</b>

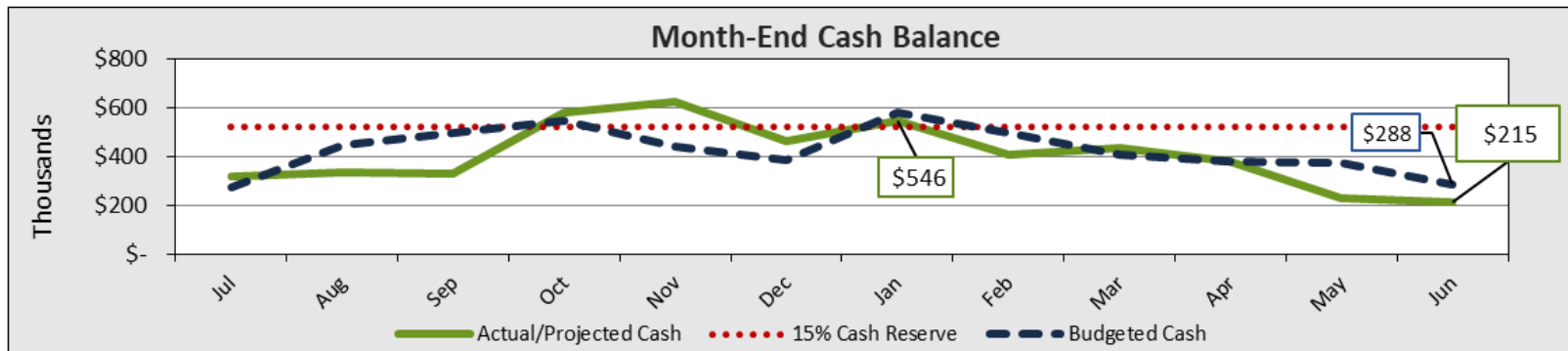
# Surplus / (Deficit) & Fund Balance

- Current forecast surplus **+\$687K**.
- Additional **\$80K surplus excluded** (LLMF and ESSER) eligible for use during 2021/22.
- Fund balance forecast **\$1.2 million**, 35%, 128 days expenses.
- Deferred funding reduces fund balance available as cash reserves.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (480,070)	\$ (441,725)	\$ (38,345)	\$ 687,454	\$ 97,802	\$ 589,652
Beginning Fund Balance	<u>531,329</u>	<u>531,329</u>		<u>531,329</u>	<u>531,329</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 51,259</b></u>	<u><b>\$ 89,604</b></u>		<u><b>\$ 1,218,783</b></u>	<u><b>\$ 629,131</b></u>	
<i>As a % of Annual Expenses</i>	1.5%	2.5%		35.1%	17.5%	

# Cash Balance

- Current cash is \$546K.
- State payment deferrals and ongoing economic uncertainty influence 2020/21 planning.
- **Advance cash planning forecast to avoid short-term borrowing during June-Aug 2021.**
- Management and Charter Impact are monitoring activities to ensure adequate cash availability.



# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	<b>School Accountability Report Card</b> - All public schools in California are required to prepare an annual SARC (2019/20). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	BOCS	Yes	No	<a href="http://www.cde.ca.gov/ta/ac/sa/">http://www.cde.ca.gov/ta/ac/sa/</a>
FINANCE	Feb-15	<b>Board of Equalization Property Tax Exemption</b> - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	<a href="https://www.boe.ca.gov/proptaxes/lessor_exemption.htm">https://www.boe.ca.gov/proptaxes/lessor_exemption.htm</a>
FINANCE	Feb-20	<b>Certification of the First Principal Apportionment</b> - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact	No	Yes	<a href="https://www.cde.ca.gov/fg/aa/pa/">https://www.cde.ca.gov/fg/aa/pa/</a>
FINANCE	Feb-24	<b>E-Rate FCC Form 470 Due date (FY2021)</b> - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 24, 2021 is the deadline to certify an FY2021 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2021 filing window.	BOCS	No	No	<a href="https://www.usac.org/si/tools/forms/">https://www.usac.org/si/tools/forms/</a>
FINANCE	Feb-28	<b>Consolidated Application (ConApp) reporting</b> - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/co/cars.asp">https://www.cde.ca.gov/fg/aa/co/cars.asp</a>
FINANCE	Mar-01	<b>Every Student Succeeds Act Per-Pupil Expenditure Application</b> -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	<a href="https://www3.cde.ca.gov/essars">https://www3.cde.ca.gov/essars</a>
DATA	Mar-05	<b>CALPADS - Fall 2 deadline</b> - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services.	Charter Impact submits with data provided by BOCS	No	No	<a href="https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp">https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp</a>
FINANCE	Mar-15	<b>2nd Interim Financial Report</b> - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	<a href="https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp">https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp</a>
FINANCE	Mar-19	<b>El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education)</b> - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
FINANCE	Mar-25	<b>E-Rate FCC Form 471 Due date (FY2021)</b> - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible. The FCC Form 471 must be certified by March 25, 2021.	BOCS	No	No	<a href="https://www.usac.org/si/tools/forms/">https://www.usac.org/si/tools/forms/</a>

# Appendices

## As of January 31, 2021

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

# *Blue Oak Charter School*

**Financial Package**  
**January 31, 2021**

*Presented by:*





# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY20-21

Revised 02/05/2021

ADA = 293.37



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Forecast	Revised Budget	Favorable / (Unfav.)
<b>ADA = 293.37</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	69,481	69,481	125,066	128,236	121,896	125,066	125,066	58,848	22,538	22,538	22,538	499,585	<b>1,390,338</b>	1,699,234	(308,895)
8012 Education Protection Account	-	-	-	138,207	-	-	138,207	-	-	138,206	-	-	138,207	<b>552,827</b>	243,834	308,992
8019 State Aid - Prior Year	-	-	-	11,477	-	-	-	-	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	<b>-</b>	-	-
8096 In Lieu of Property Taxes	-	44,825	89,650	59,767	59,767	59,767	59,767	59,767	100,771	50,385	50,385	50,385	50,385	<b>735,622</b>	735,622	-
	-	114,306	159,131	334,517	188,003	181,663	323,040	184,833	157,324	208,834	70,628	70,628	685,881	<b>2,678,787</b>	<b>2,678,690</b>	97
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	19,938	-	-	4,984	14,953	<b>39,875</b>	39,875	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	18,794	32,957	-	-	18,688	-	-	4,312	<b>74,750</b>	77,683	(2,933)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	2,433	-	4,212	-	-	2,521	-	917	<b>10,083</b>	11,449	(1,366)
8296 Other Federal Revenue	-	-	-	37,287	55,930	62,447	-	-	-	-	-	529,920	7,500	<b>693,084</b>	243,698	449,386
	-	-	-	37,287	55,930	83,674	32,957	4,212	19,938	18,688	2,521	534,904	27,682	<b>817,792</b>	<b>372,705</b>	445,087
<b>Other State Revenue</b>																
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	177,103	-	-	-	142,641	<b>319,744</b>	312,615	7,129
8550 Mandated Cost	-	-	-	-	-	4,946	-	-	-	-	-	-	-	<b>4,946</b>	4,946	(0)
8560 State Lottery	-	-	-	-	-	-	16,441	-	-	14,595	-	-	27,345	<b>58,381</b>	58,381	-
8598 Prior Year Revenue	-	-	-	-	-	-	2,217	-	-	-	-	-	-	<b>2,217</b>	-	2,217
8599 Other State Revenue	-	-	-	-	-	-	-	-	-	-	15,035	22,823	17,969	<b>55,827</b>	38,823	17,004
	-	-	-	-	-	4,946	18,658	-	177,103	14,595	15,035	22,823	187,955	<b>441,115</b>	<b>414,765</b>	26,350
<b>Other Local Revenue</b>																
8689 Other Fees and Contracts	-	1,500	-	600	-	-	500	-	-	-	-	-	-	<b>2,600</b>	-	2,600
8699 School Fundraising	20	6,580	2,207	660	1,507	2,590	654	7,946	7,946	7,946	7,946	-	-	<b>46,000</b>	46,000	-
8792 Transfers of Apportionments	7,818	15,791	15,799	9,324	15,799	15,799	15,799	7,465	2,859	2,859	2,859	-	63,372	<b>175,543</b>	175,543	-
	7,838	23,871	18,006	10,584	17,306	18,389	16,953	15,410	10,804	10,804	10,804	-	63,372	<b>224,143</b>	<b>221,543</b>	2,600
<b>Total Revenue</b>	<b>7,838</b>	<b>138,177</b>	<b>177,137</b>	<b>382,388</b>	<b>261,238</b>	<b>288,672</b>	<b>391,607</b>	<b>204,455</b>	<b>365,168</b>	<b>252,921</b>	<b>98,988</b>	<b>628,355</b>	<b>964,891</b>	<b>4,161,836</b>	<b>3,687,703</b>	474,133
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	91,139	106,143	108,402	110,925	111,348	108,386	111,830	106,397	106,397	106,397	15,852	-	-	<b>1,083,217</b>	1,164,716	81,499
1170 Teachers' Substitute Hours	-	-	-	-	600	(240)	-	3,192	3,192	3,192	3,192	1,596	-	<b>14,724</b>	34,941	20,218
1175 Teachers' Extra Duty/Stipends	699	736	1,506	1,140	840	840	840	1,733	1,733	1,733	-	-	-	<b>11,800</b>	11,800	-
1200 Pupil Support Salaries	-	583	7,574	6,457	5,243	2,442	3,603	4,070	4,070	4,070	4,070	2,035	-	<b>44,217</b>	40,700	(3,517)
1300 Administrators' Salaries	14,086	14,294	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	14,190	-	<b>170,279</b>	175,879	5,600
	105,924	121,755	131,672	132,712	132,222	125,618	130,463	129,582	129,582	129,582	37,304	17,821	-	<b>1,324,236</b>	<b>1,428,037</b>	<b>103,801</b>
<b>Classified Salaries</b>																
2100 Instructional Salaries	229	221	14,186	10,356	8,204	6,764	9,050	12,591	12,591	12,591	12,591	6,295	-	<b>105,667</b>	125,907	20,240
2400 Clerical and Office Staff Salaries	6,264	11,854	8,861	12,544	10,990	7,430	8,530	12,669	12,669	12,669	12,669	12,669	-	<b>129,816</b>	147,445	17,629
2900 Other Classified Salaries	2,518	1,516	13,576	11,105	10,349	8,084	8,713	12,105	12,105	12,105	12,105	12,105	-	<b>116,383</b>	125,873	9,490
	9,011	13,591	36,623	34,004	29,542	22,278	26,292	37,364	37,364	37,364	37,364	31,069	-	<b>351,866</b>	<b>399,225</b>	<b>47,359</b>
<b>Benefits</b>																
3101 STRS	16,034	18,530	19,824	19,554	19,358	17,076	19,129	20,839	20,839	20,839	5,999	2,866	-	<b>200,888</b>	230,628	29,740
3202 PERS	4,155	3,393	9,480	9,214	9,069	6,453	7,381	8,771	8,771	8,771	8,771	7,293	-	<b>91,520</b>	82,640	(8,881)
3301 OASDI	848	735	2,872	2,721	2,496	1,809	2,103	2,627	2,627	2,627	2,627	2,184	-	<b>26,277</b>	24,752	(1,525)
3311 Medicare	1,544	1,831	2,377	2,312	2,238	2,047	2,121	2,481	2,481	2,481	1,110	726	-	<b>23,748</b>	26,495	2,748
3401 Health and Welfare	12,044	3,695	10,107	7,425	8,416	12,720	10,737	9,525	9,525	9,525	9,525	9,525	-	<b>112,769</b>	114,300	1,531
3501 State Unemployment	53	63	82	80	(566)	70	73	420	210	105	105	105	-	<b>801</b>	2,193	1,392
3601 Workers' Compensation	953	953	953	953	953	2,091	953	1,711	1,711	1,711	765	501	-	<b>14,209</b>	18,273	4,064
3901 Other Benefits	51	64	67	56	61	61	64	64	64	64	64	64	-	<b>745</b>	-	(745)
	35,683	29,263	45,762	42,315	42,025	42,327	42,562	46,438	46,228	46,123	28,966	23,265	-	<b>470,957</b>	<b>499,280</b>	<b>28,323</b>
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	3,490	4,674	12,540	-	-	-	-	-	-	-	-	-	<b>20,704</b>	16,000	(4,704)
4200 Books and Reference Materials	-	4,198	1,002	(4,707)	-	-	34	295	295	295	295	295	-	<b>2,000</b>	6,000	4,000
4302 School Supplies	-	14,883	2,535	2,679	2,976	(80)	936	2,414	2,414	2,414	2,414	2,414	-	<b>36,000</b>	46,000	10,000
4305 Software	129	129	9,954	(768)	774	3,133	786	272	272	272	272	272	-	<b>15,495</b>	-	(15,495)
4310 Office Expense	-	3,768	4,507	2,805	1,735	494	2,885	761	761	761	761	761	-	<b>20,000</b>	10,000	(10,000)
4312 School Fundraising Expense	-	-	-	-	-	-	-	500	500	500	500	500	-	<b>2,500</b>	2,500	-
4400 Noncapitalized Equipment	-	-	17,770	44,752	3,149	19,885	2,855	1,958	1,958	1,958	1,958	1,958	-	<b>98,203</b>	118,000	19,797
	129	26,468	40,442	57,301	8,634	23,432	7,496	6,200	6,200	6,200	6,200	6,200	-	<b>194,902</b>	<b>198,500</b>	<b>3,598</b>

# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY20-21

Revised 02/05/2021



ADA = 293.37

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Year-End Accruals	Annual Forecast	Revised Budget	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	-	3,958	1,979	-	1,979	3,958	1,979	1,979	1,979	1,979	1,979	-	21,766	-	(21,766)
5102 Special Education	-	150	4,530	14,437	13,717	12,762	8,284	10,949	10,949	10,949	10,949	10,949	-	108,625	128,120	19,495
5105 Security	-	-	428	-	-	428	-	129	129	129	129	129	-	1,500	1,500	-
	-	150	8,915	16,416	13,717	15,169	12,242	13,056	13,056	13,056	13,056	13,056	-	131,891	129,620	(2,271)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	-	-	-	600	600	600	600	600	-	3,000	3,000	-
5300 Dues & Memberships	-	-	50	885	-	2,950	-	-	-	-	-	-	-	3,885	1,000	(2,885)
5400 Insurance	2,175	922	5,541	3,643	3,643	3,553	3,554	3,922	3,922	3,922	3,922	3,922	-	42,640	38,421	(4,219)
5501 Utilities	5,081	5,387	8,318	4,775	4,913	3,136	4,490	6,780	6,780	6,780	6,780	6,780	-	70,000	70,000	-
5502 Janitorial Services	-	-	1,846	-	-	2,797	923	1,087	1,087	1,087	1,087	1,087	-	11,000	11,000	-
5900 Communications	652	742	563	240	1,112	7,910	463	1,109	1,109	1,109	1,109	1,109	-	17,227	10,000	(7,227)
5901 Postage and Shipping	-	533	433	193	18	78	258	-	-	-	-	-	-	1,513	1,000	(513)
	7,908	7,584	16,750	9,735	9,685	20,424	9,688	13,498	13,498	13,498	13,498	13,498	-	149,265	134,421	(14,843)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	-	586,404	586,404	-
5603 Equipment Leases	1,395	1,524	962	786	1,376	896	1,666	1,450	1,450	1,450	1,450	1,450	-	15,855	17,400	1,545
5610 Repairs and Maintenance	-	120	50	240	-	268	76	1,369	1,369	1,369	1,369	1,369	-	7,600	7,600	-
	50,262	50,511	49,879	49,893	50,243	50,030	50,609	51,686	51,686	51,686	51,686	51,686	-	609,858	611,404	1,545
<b>Professional/Consulting Services</b>																
5801 IT	-	-	427	7,037	2,736	3,044	9,213	2,373	2,373	2,373	2,373	2,373	-	34,320	12,200	(22,120)
5802 Audit & Taxes	-	-	2,730	6,405	-	1,838	1,575	-	-	-	-	-	-	12,548	3,500	(9,048)
5803 Legal	-	-	416	296	624	-	-	1,233	1,233	1,233	1,233	1,233	-	7,500	7,500	-
5804 Professional Development	-	5,487	678	945	(75)	350	280	-	-	-	-	-	-	7,665	5,000	(2,665)
5805 General Consulting	-	375	5,087	1,696	2,071	1,696	1,696	1,846	1,846	1,846	1,846	1,846	-	21,847	20,347	(1,500)
5806 Special Activities/Field Trips	-	-	-	-	(640)	(300)	-	2,188	2,188	2,188	2,188	2,188	-	10,000	10,000	-
5809 Other taxes and fees	1	449	1,221	987	917	818	1,052	946	946	946	946	946	-	10,176	3,000	(7,176)
5810 Payroll Service Fee	150	555	578	718	439	675	579	241	241	241	241	241	-	4,900	4,900	-
5811 Management Fee	5,579	5,862	5,862	5,862	6,317	6,317	6,317	8,224	8,224	8,224	8,224	8,224	-	83,237	73,754	(9,483)
5812 District Oversight Fee	-	695	695	2,633	-	2,502	2,633	1,848	1,573	2,088	706	706	10,707	26,788	26,787	(1)
5815 Public Relations/Recruitment	-	750	-	-	255	-	200	359	359	359	359	359	-	3,000	3,000	-
	5,730	14,173	17,694	26,579	12,643	16,939	23,545	19,258	18,983	19,498	18,116	18,116	10,707	221,980	169,988	(51,993)
<b>Depreciation</b>																
6900 Depreciation Expense	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	-	19,426	19,426	0
	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	-	19,426	19,426	0
<b>Interest</b>																
7438 Interest Expense	451	451	437	292	598	453	453	-	-	-	-	(3,135)	-	-	-	-
	451	451	437	292	598	453	453	-	-	-	-	(3,135)	-	-	-	-
<b>Total Expenses</b>	<b>216,717</b>	<b>265,565</b>	<b>349,794</b>	<b>370,866</b>	<b>300,929</b>	<b>318,289</b>	<b>304,969</b>	<b>318,701</b>	<b>318,216</b>	<b>318,626</b>	<b>207,809</b>	<b>173,195</b>	<b>10,707</b>	<b>3,474,382</b>	<b>3,589,901</b>	<b>115,519</b>
<b>Monthly Surplus (Deficit)</b>	<b>(208,879)</b>	<b>(127,388)</b>	<b>(172,656)</b>	<b>11,522</b>	<b>(39,690)</b>	<b>(29,616)</b>	<b>86,639</b>	<b>(114,246)</b>	<b>46,952</b>	<b>(65,705)</b>	<b>(108,821)</b>	<b>455,160</b>	<b>954,183</b>	<b>687,454</b>	<b>97,802</b>	<b>589,652</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(208,879)	(127,388)	(172,656)	11,522	(39,690)	(29,616)	86,639	(114,246)	46,952	(65,705)	(108,821)	455,160	954,183	687,454		
<b>Cash flows from operating activities</b>																
Depreciation/Amortization	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	-	19,426		
Public Funding Receivables	9,140	88,186	152,479	94,809	45,000	15,450	(6,505)	135,299	-	-	-	55,879	(964,891)	(375,154)		
Grants and Contributions Rec.	9,909	12,248	3,957	-	-	-	-	-	-	-	-	-	-	26,115		
Prepaid Expenses	3,279	7,801	(38,576)	1,779	19,131	(17,471)	5,165	4,163	4,163	4,163	4,163	4,163	-	1,924		
Accounts Payable	(21,726)	-	-	-	33,116	(33,116)	1	-	-	-	-	-	10,707	(11,018)		
Accrued Expenses	16,998	31,219	40,953	(21,936)	35,371	(45,413)	(12,471)	(172,065)	(31,509)	-	(19,281)	47,040	-	(131,093)		
Summer Holdback	-	5,492	5,204	5,774	5,774	5,774	5,186	5,774	5,774	5,774	(25,262)	(25,262)	-	-		
Deferred Revenues	-	-	-	154,694	(55,930)	(59,947)	4,140	-	-	-	-	(22,823)	-	20,134		
<b>Cash flows from investing activities</b>																
<b>Cash flows from financing activities</b>																
Proceeds(Payments) on Debt	451	451	437	292	598	453	453	-	-	-	-	(533,055)	-	(529,920)		
<b>Total Change in Cash</b>	<b>(189,209)</b>	<b>19,628</b>	<b>(6,583)</b>	<b>248,552</b>	<b>44,989</b>	<b>(162,267)</b>	<b>84,226</b>	<b>(139,456)</b>	<b>27,000</b>	<b>(54,149)</b>	<b>(147,582)</b>	<b>(17,279)</b>				
Cash, Beginning of Month	506,855	317,646	337,274	330,691	579,243	624,232	461,964	546,190	406,734	433,734	379,584	232,002				
<b>Cash, End of Month</b>	<b>317,646</b>	<b>337,274</b>	<b>330,691</b>	<b>579,243</b>	<b>624,232</b>	<b>461,964</b>	<b>546,190</b>	<b>406,734</b>	<b>433,734</b>	<b>379,584</b>	<b>232,002</b>	<b>214,724</b>				

**Blue Oak Charter School**  
**Statement of Financial Position**

January 31, 2021

	<b>Current Balance</b>	<b>Beginning Year Balance</b>	<b>YTD Change</b>	<b>YTD % Change</b>
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 546,190	\$ 506,855	\$ 39,335	8%
Accounts Receivable	11,651	37,766	(26,115)	-69%
Public Funding Receivables	229,338	627,898	(398,560)	-63%
Prepaid Expenses	89,213	70,320	18,893	27%
<b>Total Current Assets</b>	<b>876,392</b>	<b>1,242,838</b>	<b>(366,446)</b>	<b>-29%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	29,140	40,472	(11,332)	-28%
Deposits	28,000	28,000	-	0%
<b>Total Long Term Assets</b>	<b>57,140</b>	<b>68,472</b>	<b>(11,332)</b>	<b>-17%</b>
<b>Total Assets</b>	<b>\$ 933,532</b>	<b>\$ 1,311,310</b>	<b>\$ (377,778)</b>	<b>-29%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 1	\$ 21,726	\$ (21,725)	-100%
Accrued Liabilities	305,244	227,320	77,924	34%
Deferred Revenue	42,957	-	42,957	0%
Notes Payable, Current Portion	235,711	235,711	-	0%
<b>Total Current Liabilities</b>	<b>583,913</b>	<b>484,757</b>	<b>99,156</b>	<b>20%</b>
<b>Long-Term Liabilities</b>				
Notes Payable, Net of Current Portion	298,361	295,225	3,135	1%
<b>Total Long-Term Liabilities</b>	<b>298,361</b>	<b>295,225</b>	<b>3,135</b>	<b>1%</b>
<b>Total Liabilities</b>	<b>882,274</b>	<b>779,983</b>	<b>102,292</b>	<b>13%</b>
<b>Total Net Assets</b>	<b>51,258</b>	<b>531,327</b>	<b>(480,070)</b>	<b>-90%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 933,532</b>	<b>\$ 1,311,310</b>	<b>\$ (377,778)</b>	<b>-29%</b>

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended January 31, 2021

	Month Ended 01/31/20	YTD Ended 01/31/20
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 86,639	\$ (480,070)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	11,332
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(6,505)	398,560
Grants, Contributions & Pledges Receivable	-	26,115
Prepaid Expenses	5,165	(18,893)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	1	(21,725)
Accrued Expenses	(7,286)	77,924
Deferred Revenue	4,140	42,957
<b>Total Cash Flows from Operating Activities</b>	<b>83,773</b>	<b>36,200</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from (payments on) Long-Term Debt	453	3,135
<b>Total Cash Flows from Financing Activities</b>	<b>453</b>	<b>3,135</b>
Change in Cash & Cash Equivalents	84,226	39,335
Cash & Cash Equivalents, Beginning of Period	461,964	506,855
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 546,190</b>	<b>\$ 546,190</b>

**Blue Oak Charter School**

**Statement of Activities**

For the period ended January 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ 125,066	\$ 152,931	\$ (27,865)	\$ 639,226	\$ 781,648	\$ (142,422)	\$ 1,699,234
Education Protection Account	138,207	60,959	77,248	276,414	121,917	154,497	243,834
State Aid - Prior Year	-	-	-	11,477	-	11,477	-
In Lieu of Property Taxes	59,767	58,850	917	373,543	367,811	5,732	735,622
Total State Aid - Revenue Limit	323,040	272,739	50,301	1,300,660	1,271,376	29,284	2,678,690
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	39,875
Title I, Part A - Basic Low Income	32,957	19,421	13,536	51,751	38,842	12,910	77,683
Title II, Part A - Teacher Quality	-	2,862	(2,862)	2,433	5,725	(3,292)	11,449
Other Federal Revenue	-	18,494	(18,494)	155,664	206,711	(51,047)	243,698
Total Federal Revenue	32,957	40,777	(7,820)	209,848	251,277	(41,429)	372,705
Other State Revenue							
School Facilities (SB740)	-	156,308	(156,308)	-	156,308	(156,308)	312,615
Mandated Cost	-	-	-	4,946	4,946	(0)	4,946
State Lottery	16,441	14,595	1,845	16,441	14,595	1,845	58,381
Prior Year Revenue	2,217	-	2,217	2,217	-	2,217	-
Other State Revenue	-	-	-	-	22,823	(22,823)	38,823
Total Other State Revenue	18,658	170,903	(152,245)	23,604	198,672	(175,068)	414,765
Other Local Revenue							
Other Fees and Contracts	500	-	500	2,600	-	2,600	-
School Fundraising	654	5,060	(4,406)	14,218	25,760	(11,542)	46,000
Transfers of Apportionments	15,799	15,799	0	96,129	96,549	(420)	175,543
Total Other Local Revenue	16,953	20,859	(3,906)	112,947	122,309	(9,362)	221,543
<b>Total Revenues</b>	<b>391,607</b>	<b>505,277</b>	<b>(113,670)</b>	<b>1,647,059</b>	<b>1,843,634</b>	<b>(196,575)</b>	<b>3,687,703</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	111,830	116,472	4,641	748,174	815,301	67,127	1,164,716
Teachers' Substitute Hours	-	3,494	3,494	360	19,218	18,858	34,941
Teachers' Extra Duty/Stipends	840	1,180	340	6,601	8,260	1,659	11,800
Pupil Support Salaries	3,603	4,070	467	25,902	22,385	(3,517)	40,700
Administrators' Salaries	14,190	14,657	467	99,329	102,596	3,267	175,879
Total Certificated Salaries	130,463	139,872	9,409	880,366	967,760	87,394	1,428,037
Classified Salaries							
Instructional Salaries	9,050	12,591	3,541	49,008	69,249	20,240	125,907
Clerical and Office Staff Salaries	8,530	12,669	4,139	66,472	84,101	17,629	147,445
Other Classified Salaries	8,713	12,124	3,412	55,860	65,251	9,391	125,873
Total Classified Salaries	26,292	37,384	11,092	171,341	218,601	47,260	399,225
Benefits							
State Teachers' Retirement System, certificated	19,129	22,589	3,461	129,505	156,293	26,788	230,628
Public Employees' Retirement System, classified	7,381	7,738	357	49,145	45,250	(3,895)	82,640
OASDI/Medicare/Alternative, certificated	2,103	2,318	214	13,585	13,553	(31)	24,752
Medicare/Alternative, certificated	2,121	2,570	449	14,469	17,202	2,733	26,495
Health and Welfare Benefits, certificated	10,737	9,525	(1,212)	65,144	66,675	1,531	114,300
State Unemployment Insurance, certificated	73	548	475	(144)	1,206	1,350	2,193
Workers' Compensation Insurance, certificated	953	1,773	819	7,810	11,864	4,053	18,273
Other Benefits, certificated positions	64	-	(64)	424	-	(424)	-
Total Benefits	42,562	47,062	4,500	279,938	312,044	32,106	499,280

# Blue Oak Charter School

## Statement of Activities

For the period ended January 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
Textbooks and Core Materials	-	-	-	20,704	16,000	(4,704)	16,000
Books and Reference Materials	34	-	(34)	527	6,000	5,473	6,000
School Supplies	936	3,833	2,898	23,929	26,833	2,905	46,000
Software	786	-	(786)	14,136	-	(14,136)	-
Office Expense	2,885	833	(2,052)	16,194	5,833	(10,361)	10,000
School Fundraising Expense	-	208	208	-	1,458	1,458	2,500
Noncapitalized Equipment	2,855	-	(2,855)	88,412	118,000	29,588	118,000
<b>Total Books &amp; Supplies</b>	<b>7,496</b>	<b>4,875</b>	<b>(2,621)</b>	<b>163,902</b>	<b>174,125</b>	<b>10,223</b>	<b>198,500</b>
<b>Subagreement Services</b>							
Nursing	3,958	-	(3,958)	11,873	-	(11,873)	-
Special Education	8,284	11,647	3,363	53,881	69,884	16,002	128,120
Security	-	136	136	855	818	(37)	1,500
<b>Total Subagreement Services</b>	<b>12,242</b>	<b>11,784</b>	<b>(458)</b>	<b>66,609</b>	<b>70,702</b>	<b>4,093</b>	<b>129,620</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	-	273	273	-	1,636	1,636	3,000
Dues & Memberships	-	83	83	3,885	583	(3,302)	1,000
Insurance	3,554	3,202	(352)	23,031	22,412	(618)	38,421
Utilities	4,490	5,833	1,343	36,100	40,833	4,734	70,000
Janitorial Services	923	917	(6)	5,566	6,417	851	11,000
Communications	463	833	370	11,681	5,833	(5,848)	10,000
Postage and Shipping	258	100	(158)	1,513	500	(1,013)	1,000
<b>Total Operations &amp; Housekeeping</b>	<b>9,688</b>	<b>11,241</b>	<b>1,553</b>	<b>81,775</b>	<b>78,215</b>	<b>(3,560)</b>	<b>134,421</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	48,867	48,867	-	342,069	342,069	-	586,404
Equipment Leases	1,666	1,450	(216)	8,605	10,150	1,545	17,400
Repairs and Maintenance	76	633	558	753	4,433	3,680	7,600
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>50,609</b>	<b>50,950</b>	<b>341</b>	<b>351,427</b>	<b>356,652</b>	<b>5,226</b>	<b>611,404</b>
<b>Professional/Consulting Services</b>							
IT	9,213	1,017	(8,196)	22,457	7,117	(15,340)	12,200
Audit & Taxes	1,575	-	(1,575)	12,548	3,500	(9,047)	3,500
Legal	-	625	625	1,336	4,375	3,039	7,500
Professional Development	280	500	220	7,665	2,500	(5,165)	5,000
General Consulting	1,696	2,035	339	12,619	10,174	(2,446)	20,347
Special Activities/Field Trips	-	3,333	3,333	(940)	6,667	7,607	10,000
Other Taxes and Fees	1,052	300	(752)	5,445	1,500	(3,945)	3,000
Payroll Service Fee	579	408	(171)	3,694	2,858	(836)	4,900
Management Fee	6,317	6,146	(171)	42,116	43,023	907	73,754
District Oversight Fee	2,633	2,727	94	9,158	12,714	3,556	26,787
Public Relations/Recruitment	200	300	100	1,205	1,500	295	3,000
<b>Total Professional/Consulting Services</b>	<b>23,545</b>	<b>17,392</b>	<b>(6,153)</b>	<b>117,304</b>	<b>95,927</b>	<b>(21,376)</b>	<b>169,988</b>
<b>Depreciation</b>							
Depreciation Expense	1,619	1,619	-	11,332	11,332	-	19,426
<b>Total Depreciation</b>	<b>1,619</b>	<b>1,619</b>	<b>-</b>	<b>11,332</b>	<b>11,332</b>	<b>-</b>	<b>19,426</b>
<b>Interest</b>							
Interest Expense	453	-	(453)	3,135	-	(3,135)	-
<b>Total Interest</b>	<b>453</b>	<b>-</b>	<b>(453)</b>	<b>3,135</b>	<b>-</b>	<b>(3,135)</b>	<b>-</b>
<b>Total Expenses</b>	<b>304,969</b>	<b>322,178</b>	<b>17,210</b>	<b>2,127,128</b>	<b>2,285,358</b>	<b>158,230</b>	<b>3,589,901</b>
<b>Change in Net Assets</b>	<b>86,639</b>	<b>183,099</b>	<b>(96,460)</b>	<b>(480,070)</b>	<b>(441,725)</b>	<b>(38,345)</b>	<b>97,802</b>
Net Assets, Beginning of Period	(35,381)			531,327			
<b>Net Assets, End of Period</b>	<b>\$ 51,258</b>			<b>\$ 51,258</b>			

**Blue Oak Charter School**

**Accounts Payable Aging**

January 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Maggie Buckley	BUCK012821	1/28/2021	1/28/2021	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
<b>Total Outstanding Invoices</b>				<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

## Blue Oak Charter School

### Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10419	Blue Shield of California	1/6/2021	\$ 331.60
10420	California Water Service	1/6/2021	789.52
10421	Charter Impact	1/6/2021	6,896.00
10422	CliftonLarsonAllen LLP	1/6/2021	1,575.00
10423	Comcast	1/6/2021	2,444.60
10424	Comcast	1/6/2021	279.44
10425	Department of Justice	1/6/2021	64.00
10426	Elizabeth Fuller	1/6/2021	375.00
10427	Employers Preferred Ins. Co.	1/6/2021	1,009.10
10428	Evergreen Janitorial Supply Inc	1/6/2021	44.74
10429	Full Circle Speech Therapy	1/6/2021	3,840.00
10430	Humana Insurance Co	1/6/2021	2,001.62
10431	Lotus Educational Services, Inc.	1/6/2021	1,875.60
10432	Mercurius Art Makes Sense	1/6/2021	97.34
10433	PG&E	1/6/2021	3,467.81
10434	Philadelphia Insurance Companies	1/6/2021	1,871.68
10435	Recology Butte Colusa Counties	1/6/2021	922.94
10436	STREAM Charter School	1/6/2021	2,193.75
10437	TIAA Commercial Finance, Inc.	1/6/2021	665.19
10438	TIAA Commercial Finance, Inc.	1/6/2021	316.01
10439	Syncb/Amazon	1/12/2021	4,438.58
10440	TIAA Commercial Finance, Inc.	1/12/2021	685.19
10441	Anthem Blue Cross	1/28/2021	14,830.57
10442	Chico Country Day School	1/28/2021	3,957.52
10443	Comcast	1/28/2021	2,448.15
10444	Leen-Liberty Park	1/28/2021	48,866.97
10445	Staples	1/28/2021	4,320.00
10446	Susan Whittlesey	1/28/2021	12.74
10447	Sutherland Landscape Center	1/28/2021	75.54
7304	Growing Up Chico Magazine	1/1/2021	Void
7306	Growing Up Chico Magazine	1/19/2021	200.00
APBOC212801-01	Maggie Buckley	1/28/2021	Void
ACH	Postal Plus	1/5/2021	239.98
ACH	Sprint	1/5/2021	33.59
ACH	Employment Development Department	1/7/2021	6.00
ACH	Employment Development Dept	1/11/2021	30.21
ACH	Employment Development Dept	1/11/2021	88.70
ACH	Internal Revenue Services	1/11/2021	1,234.17
ACH	Benefit Resource, Inc	1/12/2021	137.50
ACH	Employment Development Dept	1/12/2021	231.86
ACH	Walmart	1/14/2021	2,261.89



## Blue Oak Charter School

### Check Register

For the period ended January 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	Benefit Resource, Inc	1/15/2021	104.00
ACH	CalPERS	1/21/2021	2,579.04
ACH	CalPERS	1/21/2021	7,437.28
ACH	Waldorf Early Childhood Association of North America	1/26/2021	100.00
ACH	Internal Revenue Services	1/27/2021	18,643.07
ACH	Employment Development Dept	1/27/2021	3,378.94
ACH	Employment Development Dept	1/27/2021	1,668.52
ACH	Benefit Resource, Inc	1/27/2021	1,282.71
ACH	GIA Publications, Inc.	1/25/2021	34.34
ACH	Stamp.com	1/28/2021	<u>17.99</u>



**Total Disbursements Issued in January**    **\$ 150,405.99**

# Business Checking – XXXXX0889

## Search transactions

Activity: Date range; Start date: Dec 01, 2020; End date: Dec 31, 2020; Type: Debits

## Transactions

 Pending    Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Dec 31, 2020	<u>Check 10416</u>	1,871.68		
● Dec 30, 2020	<u>Check 10415</u>	350.00		
● Dec 29, 2020	<u>Check 70088</u>	219.24		
● Dec 29, 2020	ACH Payment BENEFIT RESOURCE BRI XFER	1,420.21		
● Dec 28, 2020	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3,419.01		
● Dec 28, 2020	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,403.60		
● Dec 28, 2020	ACH Payment IRS USATAXPYMT	18,902.76		
● Dec 28, 2020	ATM RCR Payment STAMPS.COM 855-608-2677 CA #3136	17.99		
● Dec 24, 2020	<u>Check 10409</u>	6,847.54		
● Dec 24, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	69,241.82		
● Dec 24, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	9,882.58		
● Dec 24, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	2,795.03		
● Dec 24, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	3,878.86		
● Dec 24, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	13,826.98		
● Dec 22, 2020	<u>Check 10410</u>	1,837.50		
● Dec 22, 2020	<u>Check 10382</u>	3,983.24		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Dec 22, 2020	<u>Check 10418</u>	1,593.75		
● Dec 22, 2020	<u>Check 10411</u>	7,680.00		
● Dec 22, 2020	<u>Check 10412</u>	85.00		
● Dec 21, 2020	<u>Check 10377</u>	2,145.00		
● Dec 21, 2020	<u>Check 10401</u>	1,009.10		
● Dec 21, 2020	ACH Payment CALPERS 3100	7,717.38		
● Dec 21, 2020	ACH Payment CALPERS 3100	2,390.34		
● Dec 21, 2020	<u>Check 10368</u>	37.39		
● Dec 21, 2020	<u>Check 10414</u>	48,866.97		
● Dec 18, 2020	<u>Check 10398</u>	19,724.43		
● Dec 18, 2020	<u>Check 10394</u>	500.00		
● Dec 17, 2020	<u>Check 10405</u>	3,177.94		
● Dec 17, 2020	<u>Check 70087</u>	109.62		
● Dec 16, 2020	<u>Check 10400</u>	355.00		
● Dec 16, 2020	<u>Check 10404</u>	257.40		
● Dec 16, 2020	<u>Check 10367</u>	15,778.19		
● Dec 16, 2020	<u>Check 10403</u>	904.50		
● Dec 16, 2020	<u>Check 10402</u>	251.48		
● Dec 16, 2020	<u>Check 10406</u>	309.59		
● Dec 15, 2020	ACH Payment BENEFIT RESOURCE BRI XFER	104.00		
● Dec 15, 2020	<u>Check 10397</u>	331.60		
● Dec 15, 2020	<u>Check 10399</u>	675.47		
● Dec 14, 2020	POS Purchase ALAMEDA ELECTRICAL DI 530-781-1300 CA #3136 <i>Maintenance/Repairs for kitchen refrigerator part-replacement</i>	182.60		
● Dec 14, 2020	<u>Check 10395</u>	323.61		
● Dec 14, 2020	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Dec 14, 2020	ATM RCR Payment DNH*GODADDY.COM 480-5058855 AZ #3136 <i>Auto renewal #2 final</i>	239.88		
● Dec 11, 2020	<u>Check 10385</u>	1,514.70		
● Dec 11, 2020	ACH Payment IRS USATAXPYMT	2,233.82		
● Dec 11, 2020	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	125.49		
● Dec 11, 2020	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	87.72		
● Dec 11, 2020	<u>Check 10396</u>	834.76		
● Dec 11, 2020	<u>Check 10388</u>	300.21		
● Dec 10, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	8,442.84		
● Dec 10, 2020	<u>Check 10379</u>	1,138.00		
● Dec 10, 2020	<u>Check 10383</u>	17.84		
● Dec 10, 2020	<u>Check 10373</u>	2,495.80		
● Dec 10, 2020	ACH Payment BLUE OAK CHARTER PAYROLL	1,590.26		
● Dec 10, 2020	<u>Check 10372</u>	173.00		
● Dec 10, 2020	<u>Check 10369</u>	3,375.00		
● Dec 09, 2020	<u>Check 10391</u>	37.00		
● Dec 09, 2020	<u>Check 10376</u>	79.00		
● Dec 09, 2020	<u>Check 10375</u>	1,529.60		
● Dec 09, 2020	<u>Check 10387</u>	350.00		
● Dec 08, 2020	<u>Check 10366</u>	217.97		
● Dec 08, 2020	<u>Check 10381</u>	7,680.00		
● Dec 08, 2020	<u>Check 70071</u>	5.35		
● Dec 08, 2020	<u>Check 10378</u>	375.00		
● Dec 08, 2020	<u>Check 10386</u>	279.20		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Dec 08, 2020	<u>Check 10389</u>	1,871.68		
● Dec 08, 2020	<u>Check 10371</u>	6,337.00		
● Dec 07, 2020	<u>Check 10370</u>	846.23		
● Dec 07, 2020	<u>Check 10393</u>	7,226.51		
● Dec 07, 2020	<u>Check 10392</u>	32.16		
● Dec 07, 2020	POS Purchase POSTAL PLUS 530-8911626 CA #3136	60.00		
● Dec 07, 2020	<u>Check 10374</u>	278.13		
● Dec 07, 2020	<u>Check 10380</u>	1,292.08		
● Dec 07, 2020	<u>Check 70074</u>	7.01		
● Dec 04, 2020	ACH Payment SPRINT8006396111 ACHBILLPAY G8Y35LSKZPNFP3YD	33.52		
● Dec 03, 2020	<u>Check 10364</u>	60.00		
● Dec 01, 2020	<u>Check 70072</u>	8.37		
● Dec 01, 2020	ACH Payment BENEFIT RESOURCE BRI XFER	1,420.21		
● Dec 01, 2020	<u>Check 70078</u>	10.50		

# Business Checking – XXXXX0889

## Search transactions

Activity: Date range; Start date: Jan 01, 2021; End date: Jan 31, 2021; Type: Debits

## Transactions

🕒 Pending ● Posted

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Jan 28, 2021	<u>Check 70083</u>	12.04		
● Jan 28, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		
● Jan 27, 2021	ACH Payment IRS USATAXPYMT	18,643.07		
● Jan 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3,378.94		
● Jan 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,668.52		
● Jan 27, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	1,282.71		
● Jan 26, 2021	<u>Check 10440</u>	685.19		
● Jan 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	69,698.92		
● Jan 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	12,597.33		
● Jan 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	9,878.71		
● Jan 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,067.39		
● Jan 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	3,450.00		
● Jan 26, 2021	POS Purchase WALDORFEARL 845-352-1690 NY #3136 Professional Development - K	100.00		
● Jan 25, 2021	<u>Check 10433</u>	3,467.81		
● Jan 25, 2021	POS Purchase GIA PUBLICATIONS INC 800- 4421358 IL #3136 Professional Development - K (Book)	34.34		
● Jan 21, 2021	<u>Check 10408</u>	427.50		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Jan 21, 2021	ACH Payment CALPERS 3100	7,437.28		
● Jan 21, 2021	ACH Payment CALPERS 3100	2,579.04		
● Jan 19, 2021	<u>Check 10439</u>	4,438.58		
● Jan 19, 2021	<u>Check 10437</u>	665.19		
● Jan 19, 2021	<u>Check 10426</u>	375.00		
● Jan 19, 2021	<u>Check 10438</u>	316.01		
● Jan 19, 2021	<u>Check 7306</u>	200.00		
● Jan 19, 2021	<u>Check 70070</u>	2.68		
● Jan 15, 2021	<u>Check 10423</u>	2,444.60		
● Jan 15, 2021	<u>Check 10420</u>	789.52		
● Jan 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	104.00		
● Jan 14, 2021	<u>Check 10429</u>	3,840.00		
● Jan 14, 2021	<u>Check 10436</u>	2,193.75		
● Jan 14, 2021	<u>Check 10427</u>	1,009.10		
● Jan 14, 2021	<u>Check 10425</u>	64.00		
● Jan 14, 2021	<u>Check 10348</u>	10.68		
● Jan 14, 2021	POS Purchase WALMART.COM BENTONVILLE AR #3136 <i>WEB CAMERAS - Distance Learning</i>	2,261.89		
● Jan 13, 2021	<u>Check 10434</u>	1,871.68		
● Jan 13, 2021	<u>Check 10428</u>	44.74		
● Jan 12, 2021	<u>Check 10421</u>	6,896.00		
● Jan 12, 2021	<u>Check 10424</u>	279.44		
● Jan 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	231.86		
● Jan 12, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		
● Jan 11, 2021	<u>Check 107428</u>	2,006.25		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Jan 11, 2021	<u>Check 10431</u>	1,875.60		
● Jan 11, 2021	<u>Check 10422</u>	1,575.00		
● Jan 11, 2021	<u>Check 10419</u>	331.60		
● Jan 11, 2021	<u>Check 107430</u>	316.01		
● Jan 11, 2021	ACH Payment IRS USATAXPYMT	1,234.17		
● Jan 11, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	88.70		
● Jan 11, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	30.21		
● Jan 08, 2021	<u>Check 107422</u>	89.00		
● Jan 08, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,862.00		
● Jan 08, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	1,143.21		
● Jan 07, 2021	<u>Check 107421</u>	1,978.76		



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

**Prepared by:** Alexandra Archer

**Charter Council Date:** 02/09/2021

**Background Information:**

Blue Oak would like to accept donations, from donors who gave \$500.00 or more, received in January 2021.

Donors who gave \$500.00 or more:

- 01/14/2021 - Mrs. Gladys Thatcher - \$500.00 for General Funds

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

**Agenda Item:** CA MTSS School Climate Grant Opportunity

**Prepared by:** Alexandra Archer

**Charter Council Date:** 02/09/2021

**Background Information:**

CA MTSS School Climate Grant Opportunity

In partnership with the Orange County Department of Education and Butte County Office of Education, we are excited to share a new grant funding and training opportunity for school sites to evaluate their school conditions and create the systemic change needed to improve outcomes for all learners. Schools will be able to train their entire staff and become certified in their knowledge based on their particular role in the school. This will allow schools to fully implement the CA MTSS framework and leverage it to improve school climate and conditions.

Participating school sites will be eligible for up to \$150,000 in order to provide stipends/release time for educators who participate and complete the online CA MTSS Pathway Certification course within an 18 month period.

Application must be completed by February 12, 2021.

Questions? Email [camtss@ocde.us](mailto:camtss@ocde.us) or call (714) 966-4406.

For more information see:

<https://mailchi.mp/887c3e0a2b10/ca-mtss-needs-your-help-6466080?e=fa5f34793e>