

**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, March 9th, 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 February 9th, 2021.

**2. FINANCIAL REPORTS**

2.1. Charter Impact Monthly Report

Jim Weber, Charter Impact

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*)

2.2. 2nd Interim Report

**3. BUSINESS**

Susan Domenighini

3.1. Payscales

3.2. Executive Director's Report

**4. CLOSED SESSION**

4.1. Real Estate Update

Susan Domenighini

**Conference with Real Property Negotiations (§ 54956.8)**

**5. NEXT MEETING - Tuesday, April 16th, 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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**AGENDA**

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**OPEN SESSION - 4:15 PM**

**1. OPENING**

**1.1. Call Meeting to Order**

- Susan Domenighini called the meeting to order at 4:23PM.

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

- Present: Susan Domenighini, Nick Meier, Chairun Combs, Maggie Buckley, Franki Boisseree, Chelsea Parker (arrived late)
- Absent: None

**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."*

- Chairun Combs read the school verse.

**1.4. Audience to Address the Committee**

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- No audience to address the council.

**1.5. Agenda Modifications**

- No agenda modifications were made.

**1.6. Approve Minutes from January 12th, 2021**

- Chairun Combs made a motion to approve the minutes from January 12th, 2021. Maggie Buckley seconded the motion.
- There was no further discussion.
- 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. CLOSED SESSION**

**2.1. Real Estate**

- Chelsea Parker joined the meeting right as BOFC members moved into the Closed Session.
- All BOFC members, Buck Ernest the Blue Oak Facilities Manager, Charity May from Turner Impact Capital, and Jim Weber from Charter Impact attended the Closed Session.
- No action was taken.

**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*)**

- Jim Weber from Charter Impact gave a monthly financial report for Blue Oak via PowerPoint presentation. The information he was presenting was important because it is the same information he will use to convert into the 2nd Interim Check to be submitted to the authorizer; thankfully, the information was favorable.
- The forecast presented included PPP forgiveness and detailed that Blue Oak is right about at budget in terms of revenue. Additionally, if the environment were to chance in spending increases, there is still room in the budget to do so. The

Blue Oak forecast is looking much better entering 2021 than it was entering 2020 and although cash is still lean at the moment, this time it is due to delayed state and federal funding not a question of Blue Oak's maintenance of cash stability.

- Chelsea Parker asked Maggie Buckley about an IRS payment found on the Point of Sale Transactions document which was a payroll taxes payment.
- Franki Boisseree made a motion that the Charter Council approve the financial reports. Susan Domenighini seconded the motion.
- There was no further discussion.
- 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.

**4. BUSINESS - 25 minutes**

**S. Domenighini**

**4.1. Accept Donations**

- Chairun Combs made a motion to accept the donation presented. Nick Meier seconded the motion.
- There was no further discussion.
- 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.

**4.2. CA MTSS School Climate Grant Opportunity**

- Susan Domenighini presented California's MultiTiered System of Support School Climate Grant opportunity to BOFC members. This grant focuses on improving the framework to make children feel safe at school emotionally. Susan proposed that the BOFC recommend to the BOCC that we pursue this

grant opportunity because she feels our students could benefit from this type of support, especially with everything that has happened since the Camp Fire.

- Franki Boisseree made a motion to recommend the Charter Council approve the CA MTSS School Climate Grant opportunity. Maggie Buckley seconded the motion.
- There was no further discussion.
- 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.

#### 4.3. Salary Scales

- Susan Domeinighini reported that she is beginning to review the salary scales for Administrators as well as updating both Classified and Certified salary scales. The documents for this item were not completed because, after meeting with Chelsea Parker regarding the issue, she feels there is more work to be done. With minimum wage increases over the next few years there will be pretty consistent work needing to be done. Susan and Chelsea will work to collect all of the necessary information as soon as they can so these scales can be taken into account during talks about next year's budget in March.

#### 4.4. Executive Director's Report

- With focus on the real estate issues there are no additional items to report.
- A Committee Member asked if the BOFC will continue to get real estate and facilities updates. Susan explained that the BOCC will work to establish a Facilities Committee but any financial updates will always come through the BOFC.

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

#### 6. ADJOURNMENT

- Chelsea Parker adjourned the meeting at 5:59PM.



# Blue Oak Charter School

Monthly Financial Presentation – February 2021

# February Highlights

## Highlights

- Forecast surplus **+\$647K**, 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 **\$75K**.
- Cash ended month **\$449K**.
- **New and proposed funding not included in 20/21 forecast:**
  - ESSER II **\$251K** awarded 21/22
  - Proposed reopening **\$88K** and expanded learning **\$191K**

## Compliance and Reporting

- 2<sup>nd</sup> Interim report is presented for approval (due March 15<sup>th</sup>).
- Consolidated Application for federal funding was completed.
- Audit firm selection for 20/21 is due by April 1<sup>st</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 maintained rolling UPP at 58%.



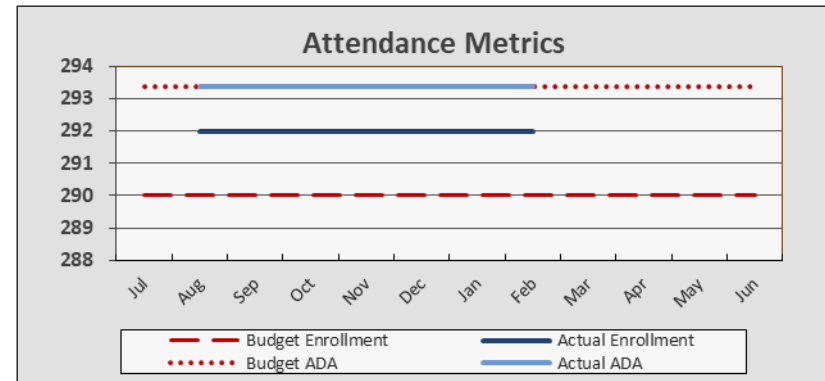
# Attendance Data and Metrics



## 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>
<i>Average Enrollment</i>	292	292	290
<i>ADA</i>	293	293	293
<i>Attendance Rate</i>	100.5%	100.5%	101.2%
<i>Unduplicated %</i>		58.1%	58.0%
<i>Revenue per ADA</i>		\$14,187	\$12,570
<i>Expenses per ADA</i>		\$11,982	\$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

- February 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.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Revenue</b>						
State Aid-Rev Limit	\$ 1,485,493	\$ 1,483,157	\$ 2,336	\$ 2,679,097	\$ 2,678,690	\$ 407
Federal Revenue	221,071	251,277	(30,206)	817,792	372,705	445,087
Other State Revenue	23,604	198,672	(175,068)	441,115	414,765	26,350
Other Local Revenue	121,149	136,058	(14,909)	224,143	221,543	2,600
<b>Total Revenue</b>	<b>\$ 1,851,317</b>	<b>\$ 2,069,164</b>	<b>\$ (217,847)</b>	<b>\$ 4,162,146</b>	<b>\$ 3,687,703</b>	<b>\$ 474,443</b>



# Expenses

- **February Updates**
  - **Expense update** – Current trend favorable to budget **+\$75K**, reduced from prior month. Trend may continue to revert with program expansion.
  - **2021/22 planning** – Including improved LCFF funding and \$80K federal funds, future budget balances at enrollment 308+.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
<b>Expenses</b>						
Certificated Salaries	\$ 1,015,145	\$ 1,107,633	\$ 92,488	\$ 1,330,326	\$ 1,428,037	\$ 97,711
Classified Salaries	218,159	255,985	37,826	362,297	399,225	36,928
Benefits	328,358	358,996	30,638	472,123	499,280	27,157
Books and Supplies	183,626	179,000	(4,626)	213,670	198,500	(15,170)
Subagreement Services	84,342	82,485	(1,856)	133,998	129,620	(4,378)
Operations	92,707	89,457	(3,250)	149,315	134,421	(14,893)
Facilities	401,242	407,602	6,361	609,272	611,404	2,132
Professional Services	133,294	112,709	(20,585)	224,820	169,988	(54,832)
Depreciation	12,951	12,951	0	19,426	19,426	0
Interest	3,545	-	(3,545)	-	-	-
<b>Total Expenses</b>	<b>\$ 2,473,367</b>	<b>\$ 2,606,818</b>	<b>\$ 133,451</b>	<b>\$ 3,515,247</b>	<b>\$ 3,589,901</b>	<b>\$ 74,654</b>

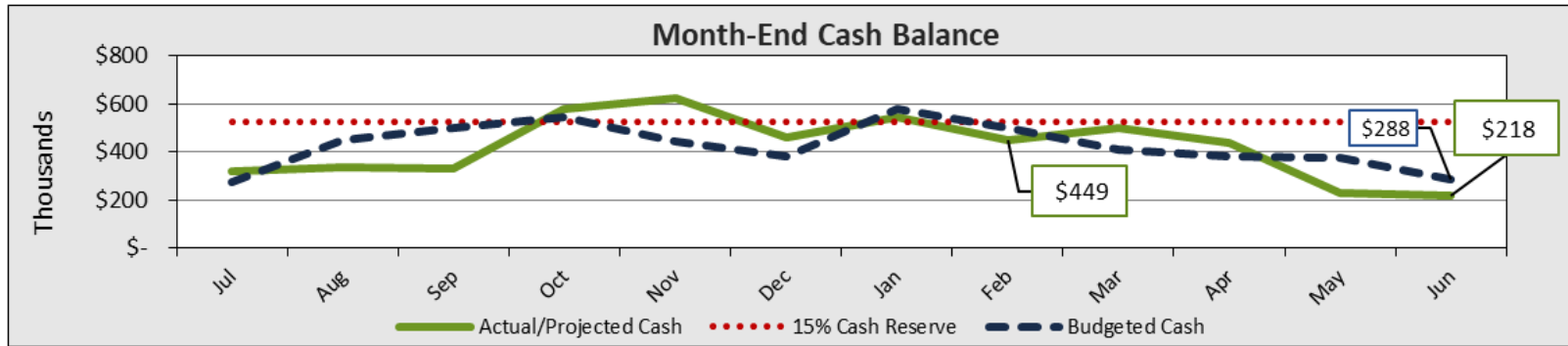
# Surplus / (Deficit) & Fund Balance

- Current forecast surplus **+\$647K**.
- Additional **\$80K** surplus **excluded** (LLMF and ESSER) eligible for use during 2021/22.
- Fund balance forecast **\$1.18 million**, 34%, 122 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>	\$ (622,050)	\$ (537,654)	\$ (84,396)	\$ 646,899	\$ 97,802	\$ 549,098
Beginning Fund Balance	<u>531,327</u>	<u>531,327</u>		<u>531,327</u>	<u>531,327</u>	
<b>Ending Fund Balance</b>	<u><b>\$ (90,723)</b></u>	<u><b>\$ (6,326)</b></u>		<u><b>\$ 1,178,226</b></u>	<u><b>\$ 629,129</b></u>	
<i>As a % of Annual Expenses</i>	-2.6%	-0.2%		33.5%	17.5%	

# Cash Balance

- Current cash is \$449K.
- 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
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.	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>EI 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>
FINANCE	Apr-01	<b>Audit Firm Selection</b> - In accordance with Education Code (EC) Section 41020, the governing board of each school shall provide for an audit of the books and accounts of the school. In the event the governing board of a school has not provided for an audit, by selecting an audit firm, by April 1, the County Office of Education, having jurisdiction over the school, shall provide for the audit.	BOCS with Charter Impact support	Yes	No	<a href="http://codes.findlaw.com/ca/education-code/edc-sect-41020-2.html">http://codes.findlaw.com/ca/education-code/edc-sect-41020-2.html</a>
FINANCE	Apr-01	<b>File a Form 700 - Statement of Economic Interests (SEI)</b> : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	BOCS with Charter Impact support	Yes	Yes	<a href="https://www.fppc.ca.gov/Form700.html">https://www.fppc.ca.gov/Form700.html</a>
FINANCE	Apr-21	<b>Federal Expenditure Report #2 (Special Education)</b> - Interim financial reporting for actuals through March 31 are due to EI Dorado Charter SELPA.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
FINANCE	Apr-30	<b>Federal Cash Management - Period 4</b> - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>

# Appendices

## As of February 28, 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**

**February 28, 2021**

*Presented by:*





# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY20-21

Revised 03/05/2021

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	64,141	30,789	29,646	29,261	484,594	1,402,723	1,699,234	(296,510)
8012 Education Protection Account	-	-	-	138,207	-	-	138,207	-	-	152,576	-	-	123,837	552,827	243,834	308,992
8019 State Aid - Prior Year	-	-	-	11,477	-	-	-	-	(1,265)	(620)	(597)	(589)	(8,384)	23	-	23
8096 In Lieu of Property Taxes	-	44,825	89,650	59,767	59,767	59,767	59,767	59,767	96,738	48,369	48,369	48,369	48,369	723,524	735,622	(12,098)
	-	114,306	159,131	334,517	188,003	181,663	323,040	184,833	159,614	231,114	77,418	77,041	648,416	2,679,097	2,678,690	407
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	19,938	-	-	4,984	14,953	39,875	39,875	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	18,794	32,957	-	-	18,688	-	-	4,312	74,750	77,683	(2,933)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	2,433	-	7,011	-	-	639	-	-	10,083	11,449	(1,366)
8296 Other Federal Revenue	-	-	-	37,287	55,930	62,447	-	4,212	-	-	-	529,920	3,288	693,084	243,698	449,386
	-	-	-	37,287	55,930	83,674	32,957	11,223	19,938	18,688	639	534,904	22,553	817,792	372,705	445,087
<b>Other State Revenue</b>																
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	177,103	-	-	-	142,641	319,744	312,615	7,129
8550 Mandated Cost	-	-	-	-	-	4,946	-	-	-	-	-	-	-	4,946	4,946	(0)
8560 State Lottery	-	-	-	-	-	-	16,441	-	-	14,595	-	-	27,345	58,381	58,381	-
8598 Prior Year Revenue	-	-	-	-	-	-	2,217	-	-	-	-	-	-	2,217	-	2,217
8599 Other State Revenue	-	-	-	-	-	-	-	-	16,502	-	-	22,823	16,502	55,827	38,823	17,004
	-	-	-	-	-	4,946	18,658	-	193,605	14,595	-	22,823	186,488	441,115	414,765	26,350
<b>Other Local Revenue</b>																
8689 Other Fees and Contracts	-	1,500	-	600	-	-	500	-	-	-	-	-	-	2,600	-	2,600
8699 School Fundraising	20	6,580	2,207	660	1,507	2,590	654	777	10,335	10,335	10,335	-	-	46,000	46,000	-
8792 Transfers of Apportionments	7,818	15,791	15,799	9,324	15,799	15,799	15,799	7,425	4,023	3,874	3,824	-	60,268	175,543	175,543	-
	7,838	23,871	18,006	10,584	17,306	18,389	16,953	8,202	14,358	14,209	14,159	-	60,268	224,143	221,543	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>204,258</b>	<b>387,514</b>	<b>278,606</b>	<b>92,216</b>	<b>634,768</b>	<b>917,725</b>	<b>4,162,146</b>	<b>3,687,703</b>	<b>474,443</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	91,139	106,143	108,402	110,925	111,348	108,386	111,830	112,479	106,397	106,397	15,852	-	-	1,089,299	1,164,716	75,417
1170 Teachers' Substitute Hours	-	-	-	-	600	(240)	-	480	3,192	3,192	3,192	1,596	-	12,012	34,941	22,930
1175 Teachers' Extra Duty/Stipends	699	736	1,506	1,140	840	840	840	840	2,180	2,180	-	-	-	11,800	11,800	-
1200 Pupil Support Salaries	-	583	7,574	6,457	5,243	2,442	3,603	6,789	4,070	4,070	4,070	2,035	-	46,936	40,700	(6,236)
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	-	170,279	175,879	5,600
	105,924	121,755	131,672	132,712	132,222	125,618	130,463	134,778	130,028	130,028	37,304	17,821	-	1,330,326	1,428,037	97,711
<b>Classified Salaries</b>																
2100 Instructional Salaries	229	221	14,186	10,356	8,204	6,764	9,050	20,535	12,591	12,591	12,591	6,295	-	113,611	125,907	12,296
2400 Clerical and Office Staff Salaries	6,264	11,854	8,861	12,544	10,990	7,430	8,530	13,413	12,669	12,669	12,669	12,669	-	130,560	147,445	16,884
2900 Other Classified Salaries	2,518	1,516	13,576	11,105	10,349	8,084	8,713	12,870	12,349	12,349	12,349	12,349	-	118,126	125,873	7,747
	9,011	13,591	36,623	34,004	29,542	22,278	26,292	46,818	37,608	37,608	37,608	31,313	-	362,297	399,225	36,928
<b>Benefits</b>																
3101 STRS	16,034	18,530	19,824	19,554	19,358	17,076	19,129	20,077	20,815	20,815	5,972	2,853	-	200,038	230,628	30,590
3202 PERS	4,155	3,393	9,480	9,214	9,069	6,453	7,381	12,311	8,631	8,631	8,631	7,187	-	94,537	82,640	(11,898)
3301 OASDI	848	735	2,872	2,721	2,496	1,809	2,103	3,581	2,585	2,585	2,585	2,153	-	27,074	24,752	(2,322)
3311 Medicare	1,544	1,831	2,377	2,312	2,238	2,047	2,121	2,514	2,471	2,471	1,104	724	-	23,753	26,495	2,743
3401 Health and Welfare	12,044	3,695	10,107	7,425	8,416	12,720	10,737	9,047	9,525	9,525	9,525	9,525	-	112,291	114,300	2,009
3501 State Unemployment	53	63	82	80	(566)	70	73	(127)	210	105	105	105	-	253	2,193	1,940
3601 Workers' Compensation	953	953	953	953	953	2,091	953	953	1,704	1,704	761	499	-	13,432	18,273	4,841
3901 Other Benefits	51	64	67	56	61	61	64	65	65	65	65	65	-	746	-	(746)
	35,683	29,263	45,762	42,315	42,025	42,327	42,562	48,420	46,006	45,901	28,748	23,110	-	472,123	499,280	27,157
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	3,490	4,674	12,540	-	-	-	15,417	-	-	-	-	-	36,121	16,000	(20,121)
4200 Books and Reference Materials	-	4,198	1,002	(4,707)	-	-	34	677	199	199	199	199	-	2,000	6,000	4,000
4302 School Supplies	-	14,883	2,535	2,679	2,976	(80)	936	233	2,960	2,960	2,960	2,960	-	36,000	46,000	10,000
4305 Software	129	129	9,954	(768)	774	3,133	786	1,566	786	786	786	786	-	18,846	-	(18,846)
4310 Office Expense	-	3,768	4,507	2,805	1,735	494	2,885	1,831	494	494	494	494	-	20,000	10,000	(10,000)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	625	625	625	625	-	2,500	2,500	-
4400 Noncapitalized Equipment	-	-	17,770	44,752	3,149	19,885	2,855	-	2,448	2,448	2,448	2,448	-	98,203	118,000	19,797
	129	26,468	40,442	57,301	8,634	23,432	7,496	19,724	7,511	7,511	7,511	7,511	-	213,670	198,500	(15,170)

# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY20-21

Revised 03/05/2021



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	13,857	10,222	10,222	10,222	10,222	-	108,625	128,120	19,495
5105 Security	-	-	428	-	-	428	-	1,897	428	-	-	428	-	3,607	1,500	(2,107)
	-	150	8,915	16,416	13,717	15,169	12,242	17,733	12,628	12,200	12,200	12,628	-	133,998	129,620	(4,378)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	-	-	-	-	750	750	750	750	-	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	3,553	4,014	4,014	4,014	4,014	-	42,640	38,421	(4,219)
5501 Utilities	5,081	5,387	8,318	4,775	4,913	3,136	4,490	4,859	7,260	7,260	7,260	7,260	-	70,000	70,000	-
5502 Janitorial Services	-	-	1,846	-	-	2,797	923	963	1,118	1,118	1,118	1,118	-	11,000	11,000	-
5900 Communications	652	742	563	240	1,112	7,910	463	1,506	1,010	1,010	1,010	1,010	-	17,227	10,000	(7,227)
5901 Postage and Shipping	-	533	433	193	18	78	258	50	-	-	-	-	-	1,563	1,000	(563)
	7,908	7,584	16,750	9,735	9,685	20,424	9,688	10,932	14,152	14,152	14,152	14,152	-	149,315	134,421	(14,893)
<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	863	1,450	1,450	1,450	1,450	-	15,268	17,400	2,132
5610 Repairs and Maintenance	-	120	50	240	-	268	76	85	1,690	1,690	1,690	1,690	-	7,600	7,600	-
	50,262	50,511	49,879	49,893	50,243	50,030	50,609	49,815	52,007	52,007	52,007	52,007	-	609,272	611,404	2,132
<b>Professional/Consulting Services</b>																
5801 IT	-	-	427	7,037	2,736	3,044	9,213	-	3,396	2,822	2,822	2,822	-	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	-	-	-	1,541	1,541	1,541	1,541	-	7,500	7,500	-
5804 Professional Development	-	5,487	678	945	(75)	350	280	100	-	-	-	-	-	7,765	5,000	(2,765)
5805 General Consulting	-	375	5,087	1,696	2,071	1,696	1,696	2,329	1,725	1,725	1,725	1,725	-	21,847	20,347	(1,500)
5806 Special Activities/Field Trips	-	-	-	-	(640)	(300)	-	-	2,735	2,735	2,735	2,735	-	10,000	10,000	-
5807 Bank Charges	-	-	-	-	-	-	-	20	-	-	-	-	-	20	-	(20)
5809 Other taxes and fees	1	449	1,221	987	917	818	1,052	716	1,004	1,004	1,004	1,004	-	10,176	3,000	(7,176)
5810 Payroll Service Fee	150	555	578	718	439	675	579	896	577	577	577	577	-	6,900	4,900	(2,000)
5811 Management Fee	5,579	5,862	5,862	5,862	6,317	6,317	6,317	8,173	8,238	8,238	8,238	8,238	-	83,243	73,754	(9,489)
5812 District Oversight Fee	-	695	695	2,633	-	2,502	2,633	1,251	1,596	2,311	774	770	10,930	26,791	26,787	(4)
5815 Public Relations/Recruitment	-	750	-	-	255	-	200	2,505	-	-	-	-	-	3,710	3,000	(710)
	5,730	14,173	17,694	26,579	12,643	16,939	23,545	15,990	20,813	20,954	19,417	19,413	10,930	224,820	169,988	(54,832)
<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	410	-	-	-	(3,545)	-	-	-	-
	451	451	437	292	598	453	453	410	-	-	-	(3,545)	-	-	-	-
<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>346,239</b>	<b>322,372</b>	<b>321,981</b>	<b>210,567</b>	<b>176,029</b>	<b>10,930</b>	<b>3,515,247</b>	<b>3,589,901</b>	<b>74,654</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>(141,981)</b>	<b>65,142</b>	<b>(43,375)</b>	<b>(118,351)</b>	<b>458,739</b>	<b>906,794</b>	<b>646,900</b>	<b>97,802</b>	<b>549,098</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(208,879)	(127,388)	(172,656)	11,522	(39,690)	(29,616)	86,639	(141,981)	65,142	(43,375)	(118,351)	458,739	906,794	646,900		
<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)	1,414	7,425	-	-	55,879	(917,725)	(454,448)		
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	(5,384)	5,827	5,827	5,827	5,827	-	(970)		
Accounts Payable	(21,726)	-	-	-	33,116	(33,116)	1	(1)	-	-	-	-	10,930	(10,796)		
Accrued Expenses	16,998	31,219	40,953	(21,936)	35,371	(45,413)	(12,471)	41,100	(35,838)	(32,639)	(69,330)	46,417	-	(5,568)		
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	89	-	-	-	(22,823)	-	20,223		
<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	410	-	-	-	(533,465)	-	(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>(96,961)</b>	<b>49,949</b>	<b>(62,794)</b>	<b>(205,497)</b>	<b>(13,069)</b>				
Cash, Beginning of Month	506,855	317,646	337,274	330,691	579,243	624,232	461,964	546,190	449,230	499,178	436,384	230,887				
<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>449,230</b>	<b>499,178</b>	<b>436,384</b>	<b>230,887</b>	<b>217,818</b>				

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

February 28, 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	\$ 449,230	\$ 506,855	\$ (57,625)	-11%
Accounts Receivable	11,651	37,766	(26,115)	-69%
Public Funding Receivables	227,925	627,898	(399,973)	-64%
Prepaid Expenses	94,596	70,320	24,277	35%
<b>Total Current Assets</b>	<b>783,402</b>	<b>1,242,838</b>	<b>(459,436)</b>	<b>-37%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	27,521	40,472	(12,951)	-32%
Deposits	28,000	28,000	-	0%
<b>Total Long Term Assets</b>	<b>55,521</b>	<b>68,472</b>	<b>(12,951)</b>	<b>-19%</b>
<b>Total Assets</b>	<b>\$ 838,923</b>	<b>\$ 1,311,310</b>	<b>\$ (472,387)</b>	<b>-36%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ -	\$ 21,726	\$ (21,726)	-100%
Accrued Liabilities	352,118	227,320	124,798	55%
Deferred Revenue	43,046	-	43,046	0%
Notes Payable, Current Portion	235,711	235,711	-	0%
<b>Total Current Liabilities</b>	<b>630,875</b>	<b>484,757</b>	<b>146,118</b>	<b>30%</b>
<b>Long-Term Liabilities</b>				
Notes Payable, Net of Current Portion	298,771	295,225	3,545	1%
<b>Total Long-Term Liabilities</b>	<b>298,771</b>	<b>295,225</b>	<b>3,545</b>	<b>1%</b>
<b>Total Liabilities</b>	<b>929,645</b>	<b>779,983</b>	<b>149,663</b>	<b>19%</b>
<b>Total Net Assets</b>	<b>(90,723)</b>	<b>531,327</b>	<b>(622,050)</b>	<b>-117%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 838,923</b>	<b>\$ 1,311,310</b>	<b>\$ (472,387)</b>	<b>-36%</b>

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended February 28, 2021

	Month Ended 02/28/21	YTD Ended 02/28/21
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (141,981)	\$ (622,050)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	12,951
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	1,414	399,973
Grants, Contributions & Pledges Receivable	-	26,115
Prepaid Expenses	(5,384)	(24,277)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(1)	(21,726)
Accrued Expenses	46,873	124,798
Deferred Revenue	89	43,046
<b>Total Cash Flows from Operating Activities</b>	<b>(97,370)</b>	<b>(61,170)</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from (payments on) Long-Term Debt	410	3,545
<b>Total Cash Flows from Financing Activities</b>	<b>410</b>	<b>3,545</b>
Change in Cash & Cash Equivalents	(96,961)	(57,625)
Cash & Cash Equivalents, Beginning of Period	546,190	506,855
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 449,230</b>	<b>\$ 449,230</b>

**Blue Oak Charter School**

**Statement of Activities**

For the period ended February 28, 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)	\$ 764,292	\$ 934,579	\$ (170,287)	\$ 1,699,234
Education Protection Account	-	-	-	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	433,310	426,661	6,649	735,622
Total State Aid - Revenue Limit	184,833	211,781	(26,948)	1,485,493	1,483,157	2,336	2,678,690
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	39,875
Title I, Part A - Basic Low Income	-	-	-	51,751	38,842	12,910	77,683
Title II, Part A - Teacher Quality	7,011	-	7,011	9,444	5,725	3,720	11,449
Other Federal Revenue	4,212	-	4,212	159,876	206,711	(46,835)	243,698
Total Federal Revenue	11,223	-	11,223	221,071	251,277	(30,206)	372,705
Other State Revenue							
School Facilities (SB740)	-	-	-	-	156,308	(156,308)	312,615
Mandated Cost	-	-	-	4,946	4,946	(0)	4,946
State Lottery	-	-	-	16,441	14,595	1,845	58,381
Prior Year Revenue	-	-	-	2,217	-	2,217	-
Other State Revenue	-	-	-	-	22,823	(22,823)	38,823
Total Other State Revenue	-	-	-	23,604	198,672	(175,068)	414,765
Other Local Revenue							
Other Fees and Contracts	-	-	-	2,600	-	2,600	-
School Fundraising	777	5,060	(4,283)	14,995	30,820	(15,825)	46,000
Transfers of Apportionments	7,425	8,689	(1,264)	103,554	105,238	(1,684)	175,543
Total Other Local Revenue	8,202	13,749	(5,547)	121,149	136,058	(14,909)	221,543
<b>Total Revenues</b>	<b>204,258</b>	<b>225,530</b>	<b>(21,272)</b>	<b>1,851,317</b>	<b>2,069,164</b>	<b>(217,847)</b>	<b>3,687,703</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	112,479	116,472	3,992	860,654	931,773	71,119	1,164,716
Teachers' Substitute Hours	480	3,494	3,014	840	22,712	21,872	34,941
Teachers' Extra Duty/Stipends	840	1,180	340	7,441	9,440	1,999	11,800
Pupil Support Salaries	6,789	4,070	(2,719)	32,691	26,455	(6,236)	40,700
Administrators' Salaries	14,190	14,657	467	113,519	117,253	3,733	175,879
Total Certificated Salaries	134,778	139,872	5,094	1,015,145	1,107,633	92,488	1,428,037
Classified Salaries							
Instructional Salaries	20,535	12,591	(7,944)	69,543	81,839	12,296	125,907
Clerical and Office Staff Salaries	13,413	12,669	(744)	79,885	96,770	16,885	147,445
Other Classified Salaries	12,870	12,124	(746)	68,730	77,376	8,645	125,873
Total Classified Salaries	46,818	37,384	(9,434)	218,159	255,985	37,826	399,225
Benefits							
State Teachers' Retirement System, certificated	20,077	22,589	2,512	149,582	178,883	29,301	230,628
Public Employees' Retirement System, classified	12,311	7,738	(4,573)	61,456	52,989	(8,467)	82,640
OASDI/Medicare/Alternative, certificated	3,581	2,318	(1,263)	17,165	15,871	(1,294)	24,752
Medicare/Alternative, certificated	2,514	2,570	56	16,983	19,772	2,789	26,495
Health and Welfare Benefits, certificated	9,047	9,525	478	74,191	76,200	2,009	114,300
State Unemployment Insurance, certificated	(127)	439	566	(272)	1,645	1,916	2,193
Workers' Compensation Insurance, certificated	953	1,773	819	8,763	13,636	4,873	18,273
Other Benefits, certificated positions	65	-	(65)	488	-	(488)	-
Total Benefits	48,420	46,952	(1,468)	328,358	358,996	30,638	499,280

# Blue Oak Charter School

## Statement of Activities

For the period ended February 28, 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	15,579	-	(15,579)	36,283	16,000	(20,283)	16,000
Books and Reference Materials	514	-	(514)	1,042	6,000	4,958	6,000
School Supplies	233	3,833	3,600	24,162	30,667	6,505	46,000
Software	1,566	-	(1,566)	15,702	-	(15,702)	-
Office Expense	1,831	833	(998)	18,025	6,667	(11,358)	10,000
School Fundraising Expense	-	208	208	-	1,667	1,667	2,500
Noncapitalized Equipment	-	-	-	88,412	118,000	29,588	118,000
<b>Total Books &amp; Supplies</b>	<b>19,724</b>	<b>4,875</b>	<b>(14,849)</b>	<b>183,626</b>	<b>179,000</b>	<b>(4,626)</b>	<b>198,500</b>
<b>Subagreement Services</b>							
Nursing	1,979	-	(1,979)	13,851	-	(13,851)	-
Special Education	13,857	11,647	(2,210)	67,739	81,531	13,792	128,120
Security	1,897	136	(1,760)	2,752	955	(1,797)	1,500
<b>Total Subagreement Services</b>	<b>17,733</b>	<b>11,784</b>	<b>(5,949)</b>	<b>84,342</b>	<b>82,485</b>	<b>(1,856)</b>	<b>129,620</b>
<b>Operations &amp; Housekeeping</b>							
Auto and Travel	-	273	273	-	1,909	1,909	3,000
Dues & Memberships	-	83	83	3,885	667	(3,218)	1,000
Insurance	3,553	3,202	(352)	26,584	25,614	(970)	38,421
Utilities	4,859	5,833	974	40,959	46,667	5,708	70,000
Janitorial Services	963	917	(46)	6,528	7,333	805	11,000
Communications	1,506	833	(673)	13,187	6,667	(6,521)	10,000
Postage and Shipping	50	100	50	1,563	600	(963)	1,000
<b>Total Operations &amp; Housekeeping</b>	<b>10,932</b>	<b>11,241</b>	<b>309</b>	<b>92,707</b>	<b>89,457</b>	<b>(3,250)</b>	<b>134,421</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
Rent	48,867	48,867	-	390,936	390,936	-	586,404
Equipment Leases	863	1,450	587	9,468	11,600	2,132	17,400
Repairs and Maintenance	85	633	548	838	5,067	4,229	7,600
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>49,815</b>	<b>50,950</b>	<b>1,135</b>	<b>401,242</b>	<b>407,602</b>	<b>6,361</b>	<b>611,404</b>
<b>Professional/Consulting Services</b>							
IT	-	1,017	1,017	22,457	8,133	(14,324)	12,200
Audit & Taxes	-	-	-	12,548	3,500	(9,047)	3,500
Legal	-	625	625	1,336	5,000	3,664	7,500
Professional Development	100	500	400	7,765	3,000	(4,765)	5,000
General Consulting	2,329	2,035	(294)	14,948	12,208	(2,740)	20,347
Special Activities/Field Trips	-	3,333	3,333	(940)	10,000	10,940	10,000
Bank Charges	20	-	(20)	20	-	(20)	-
Other Taxes and Fees	716	300	(416)	6,161	1,800	(4,361)	3,000
Payroll Service Fee	896	408	(487)	4,590	3,267	(1,323)	4,900
Management Fee	8,173	6,146	(2,027)	50,289	49,169	(1,120)	73,754
District Oversight Fee	1,251	2,118	867	10,409	14,832	4,423	26,787
Public Relations/Recruitment	2,505	300	(2,205)	3,710	1,800	(1,910)	3,000
<b>Total Professional/Consulting Services</b>	<b>15,990</b>	<b>16,782</b>	<b>792</b>	<b>133,294</b>	<b>112,709</b>	<b>(20,585)</b>	<b>169,988</b>
<b>Depreciation</b>							
Depreciation Expense	1,619	1,619	-	12,951	12,951	-	19,426
<b>Total Depreciation</b>	<b>1,619</b>	<b>1,619</b>	<b>-</b>	<b>12,951</b>	<b>12,951</b>	<b>-</b>	<b>19,426</b>
<b>Interest</b>							
Interest Expense	410	-	(410)	3,545	-	(3,545)	-
<b>Total Interest</b>	<b>410</b>	<b>-</b>	<b>(410)</b>	<b>3,545</b>	<b>-</b>	<b>(3,545)</b>	<b>-</b>
<b>Total Expenses</b>	<b>346,239</b>	<b>321,459</b>	<b>(24,780)</b>	<b>2,473,367</b>	<b>2,606,817</b>	<b>133,450</b>	<b>3,589,901</b>
<b>Change in Net Assets</b>	<b>(141,981)</b>	<b>(95,929)</b>	<b>(46,052)</b>	<b>(622,050)</b>	<b>(537,653)</b>	<b>(84,397)</b>	<b>97,802</b>
Net Assets, Beginning of Period	51,258			531,327			
<b>Net Assets, End of Period</b>	<b>\$ (90,723)</b>			<b>\$ (90,723)</b>			

**Blue Oak Charter School**

*Accounts Payable Aging*

February 28, 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
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\$ - \$ - \$ - \$ - \$ - \$ -

**Total Outstanding Invoices** \$ - \$ - \$ - \$ - \$ - \$ -

## Blue Oak Charter School

### Check Register

For the period ended February 28, 2021

Check Number	Vendor Name	Check Date	Check Amount
10448	Advanced Document Concepts for Business	2/3/2021	\$ 245.22
10449	Blue Shield of California	2/3/2021	331.60
10450	California Water Service	2/3/2021	484.12
10451	CDW Government	2/3/2021	780.00
10452	Comcast	2/3/2021	322.47
10453	Department of Justice	2/3/2021	49.00
10454	Employers Preferred Ins. Co.	2/3/2021	1,009.10
10455	Evergreen Janitorial Supply Inc	2/3/2021	108.46
10456	Humana Insurance Co	2/3/2021	2,097.18
10457	Jessee Heating & Air Conditioning	2/3/2021	85.00
10458	Lotus Educational Services, Inc.	2/3/2021	778.50
10459	Mercurius Art Makes Sense	2/3/2021	109.36
10460	PG&E	2/3/2021	4,074.24
10461	Squyres Fire Protection	2/3/2021	796.79
10462	Syncb/Amazon	2/3/2021	557.39
10463	T-Mobile	2/3/2021	1,000.00
10464	Tahoe Pure Water Co	2/3/2021	20.00
10465	The Math Learning Center	2/3/2021	514.13
10466	Buck Ernest	2/10/2021	1,008.96
10467	Charter Impact	2/10/2021	895.75
10468	Advanced Document Concepts for Business	2/19/2021	322.12
10469	Anthem Blue Cross	2/19/2021	15,359.06
10470	Butte County Office of Education	2/19/2021	3,494.60
10471	Charter Impact	2/19/2021	8,173.00
10472	Cheryl Grant	2/19/2021	100.00
10473	Chico Country Day School	2/19/2021	1,978.76
10474	Department of Justice	2/19/2021	32.00
10475	E-Rate Advisors	2/19/2021	375.00
10476	Elizabeth Fuller	2/19/2021	375.00
10477	Leen-Liberty Park	2/19/2021	48,866.97
10478	Lotus Educational Services, Inc.	2/19/2021	1,529.10
10479	Magellan Healthcare	2/19/2021	1,550.88
10480	MC2 Design Group, Inc.	2/19/2021	2,250.00
10481	North State Parent	2/19/2021	255.00
10482	Office Depot Inc	2/19/2021	300.21
10483	Philadelphia Insurance Companies	2/19/2021	1,871.68
10484	Recology Butte Colusa Counties	2/19/2021	922.94
10485	Threattrack Security Inc.	2/19/2021	1,100.00
10486	TIAA Commercial Finance, Inc.	2/19/2021	296.01
10487	William H Sadlier Inc	2/25/2021	23,249.69
ACH	Maggie Buckley	2/1/2021	1.00



## Blue Oak Charter School

### Check Register

For the period ended February 28, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	Full Circle Speech Therapy	2/19/2021	7,680.00
ACH	Benefit Resource, Inc	2/1/2021	137.50
ACH	Golden Valley Bank	2/1/2021	20.00
ACH	Humana Insurance Co	2/3/2021	2,001.62
ACH	Sprint	2/3/2021	33.79
ACH	Oak Meadow	2/4/2021	65.00
ACH	Employment Development Dept	2/11/2021	222.63
ACH	Employment Development Dept	2/11/2021	246.56
ACH	Internal Revenue Services	2/11/2021	3,876.68
ACH	Benefit Resource, Inc	2/12/2021	137.50
ACH	Stamp.com	2/12/2021	50.00
ACH	Benefit Resource, Inc	2/16/2021	399.00
ACH	CalPERS	2/18/2021	3,040.34
ACH	CalPERS	2/18/2021	10,017.39
ACH	Golden Valley Bank	2/28/2021	<u>0.02</u>

**Total Disbursements Issued in February**    **\$ 155,598.32**

# Business Checking – XXXXX0889

## Search transactions

Activity: Date range; Start date: Feb 01, 2021; End date: Feb 28, 2021; Type: All

## Transactions

🕒 Pending ● Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Feb 28, 2021	Analysis Charge <i>Bank Service Charge</i>	0.02		487,095.02
● Feb 26, 2021	<u>Check 10478</u>	1,529.10		487,095.04
● Feb 26, 2021	<u>Check 10474</u>	32.00		488,624.14
● Feb 26, 2021	<u>Check 10446</u>	12.74		488,656.14
● Feb 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	69,698.86		488,668.88
● Feb 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	12,213.34		558,367.74
● Feb 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	9,878.72		570,581.08
● Feb 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,146.98		580,459.80
● Feb 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,067.39		584,606.78
● Feb 26, 2021	<u>Deposit</u>		10,362.64	588,674.17
● Feb 26, 2021	ACH Deposit Square Inc 210226P2		77.05	578,311.53
● Feb 25, 2021	<u>Check 10469</u>	15,359.06		578,234.48
● Feb 25, 2021	<u>Check 10473</u>	1,978.76		593,593.54
● Feb 25, 2021	<u>Check 10482</u>	300.21		595,572.30
● Feb 25, 2021	ACH Deposit Square Inc 210225P2		97.10	595,872.51
● Feb 24, 2021	<u>Check 10460</u>	4,074.24		595,775.41
● Feb 24, 2021	<u>Check 10470</u>	3,494.60		599,849.65

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Feb 24, 2021	<u>Check 10480</u>	2,250.00		603,344.25
● Feb 24, 2021	<u>Check 10468</u>	322.12		605,594.25
● Feb 24, 2021	<u>Check 10481</u>	255.00		605,916.37
● Feb 23, 2021	<u>Check 10471</u>	8,173.00		606,171.37
● Feb 23, 2021	<u>Check 10463</u>	1,000.00		614,344.37
● Feb 23, 2021	ACH Payment BLUE OAK CHARTER <i>VENDOR AMT/FULL CIRCLE SPEECH -</i> PAYMENTS	7,680.00		615,344.37
● Feb 22, 2021	<u>Check 10477</u>	48,866.97		623,024.37
● Feb 22, 2021	<u>Check 10485</u>	1,100.00		671,891.34
● Feb 22, 2021	<u>Check 10466</u>	1,008.96		672,991.34
● Feb 22, 2021	ACH Deposit AMZNCC3FWTCJ AmazonSmil		241.21	674,000.30
● Feb 22, 2021	ACH Deposit Square Inc 210222P2		87.14	673,759.09
● Feb 19, 2021	ACH Deposit Square Inc 210219P2		24.25	673,671.95
● Feb 18, 2021	<u>Check 10443</u>	2,448.15		673,647.70
● Feb 18, 2021	<u>Check 70085</u>	11.99		676,095.85
● Feb 18, 2021	ACH Payment CALPERS 3100	10,017.39		676,107.84
● Feb 18, 2021	ACH Payment CALPERS 3100	3,040.34		686,125.23
● Feb 18, 2021	POS Purchase PARTS TOWN 630-8896972 IL #3136	117.96		689,165.57
● Feb 17, 2021	<u>Check 10467</u>	895.75		689,283.53
● Feb 17, 2021	<u>Check 70089</u>	67.62		690,179.28
● Feb 16, 2021	<u>Check 10465</u>	514.13		690,246.90
● Feb 16, 2021	<u>Check 70082</u>	9.05		690,761.03
● Feb 16, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	399.00		690,770.08
● Feb 12, 2021	<u>Check 10461</u>	796.79		691,169.08
● Feb 12, 2021	<u>Check 10453</u>	49.00		691,965.87
● Feb 12, 2021	<u>Check 10464</u>	20.00		692,014.87

*REFRIGERATOR  
REPAIR SCHOOL  
KITCHEN*

*MEDICAL  
FSA*

Date ▾	Description ↕	Debit ↕	Credit ↕	Balance
● Feb 12, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		692,034.87
				MEDICAL FSA
● Feb 12, 2021	POS Purchase USPS STAMPS ENDICIA 888- 434-0055 DC #3136	50.00		692,172.37
				POSTAGE
● Feb 11, 2021	<u>Check 10454</u>	1,009.10		692,222.37
● Feb 11, 2021	<u>Check 10451</u>	780.00		693,231.47
● Feb 11, 2021	<u>Check 10458</u>	778.50		694,011.47
● Feb 11, 2021	<u>Check 70076</u>	5.35		694,789.97
● Feb 11, 2021	ACH Payment IRS USATAXPYMT	3,876.68		694,795.32
● Feb 11, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	246.56		698,672.00
● Feb 11, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	222.63		698,918.56
● Feb 10, 2021	<u>Check 10448</u>	245.22		699,141.19
● Feb 10, 2021	<u>Check 10455</u>	108.46		699,386.41
● Feb 10, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	12,054.85		699,494.87
● Feb 10, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	3,937.31		711,549.72
● Feb 10, 2021	<u>Deposit</u>		59,204.00	715,487.03
● Feb 09, 2021	<u>Check 10462</u>	557.39		656,283.03
● Feb 09, 2021	<u>Check 10450</u>	484.12		656,840.42
● Feb 09, 2021	<u>Check 10452</u>	322.47		657,324.54
● Feb 09, 2021	<u>Check 10459</u>	109.36		657,647.01
● Feb 09, 2021	<u>Check 10447</u>	75.54		657,756.37
● Feb 08, 2021	<u>Check 10445</u>	4,320.00		657,831.91
● Feb 08, 2021	<u>Check 10442</u>	3,957.52		662,151.91
● Feb 08, 2021	<u>Check 10449</u>	331.60		666,109.43
● Feb 08, 2021	<u>Check 10457</u>	85.00		666,441.03

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance	
★ ● Feb 08, 2021	POS Debit Reversal OAK MEADOW INC BRATTLEBORO VT #3136		65.00	666,526.03	CANCELLED DIGITAL MATERIAL
● Feb 08, 2021	<u>Deposit</u>		113,571.82	666,461.03	
● Feb 08, 2021	ACH Deposit Square Inc 210208P2		0.87	552,889.21	
● Feb 05, 2021	<u>Check 10441</u>	14,830.57		552,888.34	
● Feb 04, 2021	POS Purchase PERSONALIZED PAPER ST 800-9211322 NM #3136	213.45		567,718.91	REORDER RECEIPT BOOKS
★ ● Feb 04, 2021	POS Purchase OAK MEADOW INC 802-251- 7250 VT #3136	65.00		567,932.36	EQUITY/DIVERSITY TRAINING DIGITAL- MATERIAL
▲ ● Feb 03, 2021	ACH Payment HUMANA, INC. INS PYMT	2,001.62		567,997.36	
● Feb 03, 2021	ACH Payment SPRINT8006396111 ACHBILLPAY QLWBWB3ZP2SYTAQZ	33.79		569,998.98	EMERGENCY SCHOOL CELL PHONE
● Feb 03, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	1.00		570,032.77	SET UP AUTO EFT TRANSFERS TEST -
● Feb 03, 2021	ACH Deposit Square Inc 210203P2		4.67	570,033.77	
● Feb 02, 2021	<u>Check 10435</u>	922.94		570,029.10	
● Feb 02, 2021	POS Purchase POSTAL PLUS 530-8911626 CA #3136	109.24		570,952.04	POSTAGE
▲ ● Feb 01, 2021	Stop Pmt Charge Stop Payment Charge	20.00		571,061.28	HUMANA CHK NOT RECEIVED
● Feb 01, 2021	<u>Check 10444</u>	48,866.97		571,081.28	
● Feb 01, 2021	<u>Check 10413</u>	1,992.00		619,948.25	
● Feb 01, 2021	ACH Deposit Square Inc 210201P2		48.10	621,940.25	

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

Charter School Name: Blue Oak Charter School  
(continued) \_\_\_\_\_  
CDS #: 461426119523  
Charter Approving Entity: Chico Unified School District  
County: Butte  
Charter #: 0415  
Fiscal Year: 2020/21

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**CERTIFICATION OF FINANCIAL CONDITION**

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

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To the entity that approved the charter school:  
(  ) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Susan Domenighini Title: Executive Director

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To the County Superintendent of Schools:  
(  ) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Name: Jaclyn Kruger Title: Director, Fiscal Services

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

For Approving Entity:

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

For Charter School:

Susan Domenighini  
Name  
Executive Director  
Title  
(530) 879-7483  
Phone  
[sdomenighini@blueoakcharterschool.org](mailto:sdomenighini@blueoakcharterschool.org)  
E-mail

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

\_\_\_\_\_  
Date

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

Charter School Name: Blue Oak Charter School  
(continued)  
CDS #: 461426119523  
Charter Approving Entity: Chico Unified School District  
County: Butte  
Charter #: 0415  
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	1,390,241.00	-	1,390,241.00	639,226.00	-	639,226.00	1,390,338.18	-	1,390,338.18
Education Protection Account State Aid - Current Year	8012	552,827.00	-	552,827.00	276,414.00	-	276,414.00	552,826.58	-	552,826.58
State Aid - Prior Years	8019	-	-	-	11,477.00	-	11,477.00	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	735,622.00	-	735,622.00	373,543.00	-	373,543.00	735,622.00	-	735,622.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,678,690.00	-	2,678,690.00	1,300,660.00	-	1,300,660.00	2,678,786.76	-	2,678,786.76
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290	-	94,930.00	94,930.00	-	56,684.00	56,684.00	-	94,833.00	94,833.00
Special Education - Federal	8181, 8182	-	39,875.00	39,875.00	-	-	-	-	39,875.00	39,875.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	233,698.00	233,698.00	-	153,164.00	153,164.00	529,919.65	153,164.00	683,083.65
Total, Federal Revenues		-	368,503.00	368,503.00	-	209,848.00	209,848.00	529,919.65	287,872.00	817,791.65
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	175,543.00	175,543.00	-	96,129.00	96,129.00	-	175,543.00	175,543.00
All Other State Revenues	StateRevAO	48,951.79	365,813.13	414,764.92	21,730.99	1,872.80	23,603.79	52,229.69	388,884.89	441,114.58
Total, Other State Revenues		48,951.79	541,356.13	590,307.92	21,730.99	98,001.80	119,732.79	52,229.69	564,427.89	616,657.58
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	48,100.16	-	48,100.16	16,817.88	-	16,817.88	48,600.00	-	48,600.00
Total, Local Revenues		48,100.16	-	48,100.16	16,817.88	-	16,817.88	48,600.00	-	48,600.00
<b>5. TOTAL REVENUES</b>										
		2,775,741.95	909,859.13	3,685,601.08	1,339,208.87	307,849.80	1,647,058.67	3,309,536.10	852,299.89	4,161,835.99
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	998,303.59	175,566.59	1,173,870.18	628,298.06	126,837.12	755,135.18	943,618.07	166,122.11	1,109,740.18
Certificated Pupil Support Salaries	1200	45,138.78	-	45,138.78	25,901.78	-	25,901.78	44,216.92	-	44,216.92
Certificated Supervisors' and Administrators' Salaries	1300	112,779.57	60,832.80	173,612.37	63,843.64	35,485.80	99,329.44	109,446.24	60,832.80	170,279.04
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,156,221.94	236,399.39	1,392,621.33	718,043.48	162,322.92	880,366.40	1,097,281.23	226,954.91	1,324,236.14
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	78,287.45	41,133.85	119,421.30	36,256.76	12,751.73	49,008.49	82,314.54	23,352.00	105,666.54
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	140,873.43	-	140,873.43	64,620.66	1,851.70	66,472.36	126,216.14	3,600.00	129,816.14
Other Non-certificated Salaries	2900	125,551.51	-	125,551.51	55,860.03	-	55,860.03	116,383.19	-	116,383.19
Total, Non-certificated Salaries		344,712.39	41,133.85	385,846.24	156,737.45	14,603.43	171,340.88	324,913.87	26,952.00	351,865.87
<b>3. Employee Benefits</b>										
STRS	3101-3102	185,659.16	36,539.44	222,198.60	103,289.71	26,215.18	129,504.89	164,235.10	36,653.22	200,888.32
PERS	3201-3202	80,365.25	8,514.71	88,879.96	46,149.57	2,995.44	49,145.01	85,941.07	5,579.06	91,520.13
OASDI / Medicare / Alternative	3301-3302	45,265.59	6,427.35	51,692.94	24,620.13	3,433.92	28,054.05	44,671.72	5,352.67	50,024.39
Health and Welfare Benefits	3401-3402	102,991.36	6,480.00	109,471.36	65,144.16	-	65,144.16	106,289.16	6,480.00	112,769.16
Unemployment Insurance	3501-3502	2,036.67	-	2,036.67	(144.38)	-	(144.38)	800.78	-	800.78
Workers' Compensation Insurance	3601-3602	16,013.72	-	16,013.72	7,810.26	-	7,810.26	14,209.07	-	14,209.07
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	688.30	-	688.30	423.77	-	423.77	745.02	-	745.02
Total, Employee Benefits		433,020.05	57,961.50	490,981.55	247,293.22	32,644.54	279,937.76	416,891.92	54,064.95	470,956.87
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	13,364.04	7,340.00	20,704.04	20,704.04	-	20,704.04	20,704.04	-	20,704.04
Books and Other Reference Materials	4200	2,000.00	-	2,000.00	527.48	-	527.48	2,000.00	-	2,000.00
Materials and Supplies	4300	18,879.70	55,115.18	73,994.88	51,778.10	2,480.31	54,258.41	54,546.97	19,447.92	73,994.89
Noncapitalized Equipment	4400	-	109,750.00	109,750.00	81,247.76	7,164.00	88,411.76	68,216.49	29,987.00	98,203.49
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		34,243.74	172,205.18	206,448.92	154,257.38	9,644.31	163,901.69	145,467.50	49,434.92	194,902.42
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	1,500.24	126,141.00	127,641.24	10,748.80	55,860.11	66,608.91	23,266.24	108,625.00	131,891.24
Travel and Conferences	5200	3,000.00	-	3,000.00	-	-	-	3,000.00	-	3,000.00
Dues and Memberships	5300	1,000.00	-	1,000.00	3,885.00	-	3,885.00	3,885.00	-	3,885.00
Insurance	5400	38,421.25	-	38,421.25	23,030.81	-	23,030.81	42,640.25	-	42,640.25
Operations and Housekeeping Services	5500	81,000.00	-	81,000.00	41,665.22	-	41,665.22	81,000.00	-	81,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	297,654.93	312,615.00	610,269.93	351,426.50	-	351,426.50	290,114.25	319,743.96	609,858.21
Transfers of Direct Costs	5700-5799	-	-	-	(173,142.00)	173,142.00	-	(173,142.00)	173,142.00	-
Professional/Consulting Services and Operating Expend.	5800	194,145.91	6,000.00	200,145.91	111,303.52	6,000.00	117,303.52	215,980.47	6,000.00	221,980.47
Communications	5900	11,046.05	169.95	11,216.00	13,194.05	-	13,194.05	18,739.40	-	18,739.40
Total, Services and Other Operating Expenditures		627,768.38	444,925.95	1,072,694.33	382,111.90	235,002.11	617,114.01	505,483.61	607,510.96	1,112,994.57

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

Charter School Name: Blue Oak Charter School  
(continued)  
CDS #: 461426119523  
Charter Approving Entity: Chico Unified School District  
County: Butte  
Charter #: 0415  
Fiscal Year: 2020/21

This charter school uses the following basis of accounting:

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

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (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	18,680.45	-	18,680.45	11,332.09	-	11,332.09	19,426.44	-	19,426.44
Total, Capital Outlay		18,680.45	-	18,680.45	11,332.09	-	11,332.09	19,426.44	-	19,426.44
<b>7. Other Outgo</b>										
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			-			-	(13,066.59)	13,066.59	-
Debt Service:										
Interest	7438	-		-	3,135.44	-	3,135.44			-
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		-	-	-	3,135.44	-	3,135.44	(13,066.59)	13,066.59	-
<b>8. TOTAL EXPENDITURES</b>		2,614,646.95	952,625.87	3,567,272.82	1,672,910.96	454,217.31	2,127,128.27	2,496,397.98	977,984.33	3,474,382.31
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		161,095.00	(42,766.74)	118,328.26	(333,702.09)	(146,367.51)	(480,069.60)	813,138.12	(125,684.44)	687,453.68
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(77,985.74)	77,985.74	-			-	(65,212.44)	65,212.44	-
4. TOTAL OTHER FINANCING SOURCES / USES		(77,985.74)	77,985.74	-	-	-	-	(65,212.44)	65,212.44	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		83,109.26	35,219.00	118,328.26	(333,702.09)	(146,367.51)	(480,069.60)	747,925.68	(60,472.00)	687,453.68
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	483,372.95	47,953.00	531,325.95	483,372.95	47,953.00	531,325.95	483,372.95	47,953.00	531,325.95
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(12,515.95)	12,519.00	3.05	(12,515.95)	12,519.00	3.05
c. Adjusted Beginning Balance		483,372.95	47,953.00	531,325.95	470,857.00	60,472.00	531,329.00	470,857.00	60,472.00	531,329.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		566,482.21	83,172.00	649,654.21	137,154.91	(85,895.51)	51,259.40	1,218,782.68	0.00	1,218,782.68
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		83,172.00	83,172.00		(85,895.51)	(85,895.51)		-	-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	130,732.00		130,732.00	-		-	173,719.00		173,719.00
Unassigned/Unappropriated Amount	9790	435,750.21	-	435,750.21	137,154.91	-	137,154.91	1,045,063.68	0.00	1,045,063.68



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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	1,390,241.00	639,226.00	1,390,338.18	97.18	0.01%
Education Protection Account State Aid - Current Year	8012	552,827.00	276,414.00	552,826.58	(0.42)	0.00%
State Aid - Prior Years	8019	-	11,477.00	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	735,622.00	373,543.00	735,622.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,678,690.00	1,300,660.00	2,678,786.76	96.76	0.00%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	94,930.00	56,684.00	94,833.00	(97.00)	-0.10%
Special Education - Federal	8181, 8182	39,875.00	-	39,875.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	233,698.00	153,164.00	683,083.65	449,385.65	192.29%
Total, Federal Revenues		368,503.00	209,848.00	817,791.65	449,288.65	121.92%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	175,543.00	96,129.00	175,543.00	-	0.00%
All Other State Revenues	StateRevAO	414,764.92	23,603.79	441,114.58	26,349.66	6.35%
Total, Other State Revenues		590,307.92	119,732.79	616,657.58	26,349.66	4.46%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	48,100.16	16,817.88	48,600.00	499.84	1.04%
Total, Local Revenues		48,100.16	16,817.88	48,600.00	499.84	1.04%
<b>5. TOTAL REVENUES</b>						
		3,685,601.08	1,647,058.67	4,161,835.99	476,234.91	12.92%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,173,870.18	755,135.18	1,109,740.18	(64,130.00)	-5.46%
Certificated Pupil Support Salaries	1200	45,138.78	25,901.78	44,216.92	(921.86)	-2.04%
Certificated Supervisors' and Administrators' Salaries	1300	173,612.37	99,329.44	170,279.04	(3,333.33)	-1.92%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,392,621.33	880,366.40	1,324,236.14	(68,385.19)	-4.91%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	119,421.30	49,008.49	105,666.54	(13,754.76)	-11.52%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	140,873.43	66,472.36	129,816.14	(11,057.29)	-7.85%
Other Non-certificated Salaries	2900	125,551.51	55,860.03	116,383.19	(9,168.32)	-7.30%
Total, Non-certificated Salaries		385,846.24	171,340.88	351,865.87	(33,980.37)	-8.81%
<b>3. Employee Benefits</b>						
STRS	3101-3102	222,198.60	129,504.89	200,888.32	(21,310.28)	-9.59%
PERS	3201-3202	88,879.96	49,145.01	91,520.13	2,640.17	2.97%
OASDI / Medicare / Alternative	3301-3302	51,692.94	28,054.05	50,024.39	(1,668.55)	-3.23%
Health and Welfare Benefits	3401-3402	109,471.36	65,144.16	112,769.16	3,297.80	3.01%
Unemployment Insurance	3501-3502	2,036.67	(144.38)	800.78	(1,235.89)	-60.68%
Workers' Compensation Insurance	3601-3602	16,013.72	7,810.26	14,209.07	(1,804.65)	-11.27%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	688.30	423.77	745.02	56.72	8.24%
Total, Employee Benefits		490,981.55	279,937.76	470,956.87	(20,024.68)	-4.08%

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	20,704.04	20,704.04	20,704.04	-	0.00%
Books and Other Reference Materials	4200	2,000.00	527.48	2,000.00	-	0.00%
Materials and Supplies	4300	73,994.88	54,258.41	73,994.89	0.01	0.00%
Noncapitalized Equipment	4400	109,750.00	88,411.76	98,203.49	(11,546.51)	-10.52%
Food	4700	-	-	-	-	
Total, Books and Supplies		206,448.92	163,901.69	194,902.42	(11,546.50)	-5.59%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	127,641.24	66,608.91	131,891.24	4,250.00	3.33%
Travel and Conferences	5200	3,000.00	-	3,000.00	-	0.00%
Dues and Memberships	5300	1,000.00	3,885.00	3,885.00	2,885.00	288.50%
Insurance	5400	38,421.25	23,030.81	42,640.25	4,219.00	10.98%
Operations and Housekeeping Services	5500	81,000.00	41,665.22	81,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	610,269.93	351,426.50	609,858.21	(411.72)	-0.07%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	200,145.91	117,303.52	221,980.47	21,834.56	10.91%
Communications	5900	11,216.00	13,194.05	18,739.40	7,523.40	67.08%
Total, Services and Other Operating Expenditures		1,072,694.33	617,114.01	1,112,994.57	40,300.24	3.76%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	18,680.45	11,332.09	19,426.44	745.99	3.99%
Total, Capital Outlay		18,680.45	11,332.09	19,426.44	745.99	3.99%
<b>7. Other Outgo</b>						
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	-	3,135.44	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	3,135.44	-	-	
<b>8. TOTAL EXPENDITURES</b>		3,567,272.82	2,127,128.27	3,474,382.31	(92,890.51)	-2.60%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		118,328.26	(480,069.60)	687,453.68	569,125.42	480.97%

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		118,328.26	(480,069.60)	687,453.68	569,125.42	480.97%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	531,325.95	531,325.95	531,325.95	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	3.05	3.05	3.05	New
c. Adjusted Beginning Balance		531,325.95	531,329.00	531,329.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		649,654.21	51,259.40	1,218,782.68		
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	83,172.00	(85,895.51)	-	(83,172.00)	(100%)
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	130,732.00	-	173,719.00	42,987.00	32.88%
Unassigned/Unappropriated Amount	9790	435,750.21	137,154.91	1,045,063.68	609,313.47	139.83%

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

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 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,390,338.18	0.00	1,390,338.18	1,613,427.00	1,687,321.00
Education Protection Account State Aid - Current Year	8012	552,826.58	0.00	552,826.58	264,752.00	264,752.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	735,622.00	0.00	735,622.00	676,270.00	676,270.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,678,786.76	0.00	2,678,786.76	2,554,449.00	2,628,343.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	94,833.00	94,833.00	94,833.00	94,833.00
Special Education - Federal	8181, 8182	0.00	39,875.00	39,875.00	36,625.00	36,250.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	529,919.65	153,164.00	683,083.65	80,534.00	0.00
Total, Federal Revenues		529,919.65	287,872.00	817,791.65	211,992.00	131,083.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	175,543.00	175,543.00	170,822.03	166,100.91
All Other State Revenues	StateRevAO	52,229.69	388,884.89	441,114.58	382,632.55	382,233.47
Total, Other State Revenues		52,229.69	564,427.89	616,657.58	553,454.58	548,334.38
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	48,600.00	0.00	48,600.00	46,000.00	46,000.00
Total, Local Revenues		48,600.00	0.00	48,600.00	46,000.00	46,000.00
5. TOTAL REVENUES						
		3,309,536.10	852,299.89	4,161,835.99	3,365,895.58	3,353,760.38
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	943,618.07	166,122.11	1,109,740.18	1,129,840.36	1,152,437.17
Certificated Pupil Support Salaries	1200	44,216.92	0.00	44,216.92	41,514.31	42,344.60
Certificated Supervisors' and Administrators' Salaries	1300	109,446.24	60,832.80	170,279.04	173,684.62	177,158.31
Other Certificated Salaries	1900	0.00	0.00	0.00		
Total, Certificated Salaries		1,097,281.23	226,954.91	1,324,236.14	1,345,039.29	1,371,940.08
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	82,314.54	23,352.00	105,666.54	128,424.91	130,993.41
Non-certificated Support Salaries	2200	0.00	0.00	0.00		
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00		
Clerical and Office Salaries	2400	126,216.14	3,600.00	129,816.14	150,393.59	153,401.46
Other Non-certificated Salaries	2900	116,383.19	0.00	116,383.19	128,168.52	130,731.89
Total, Non-certificated Salaries		324,913.87	26,952.00	351,865.87	406,987.02	415,126.76

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	164,235.10	36,653.22	200,888.32	215,475.29	248,321.16
PERS	3201-3202	85,941.07	5,579.06	91,520.13	92,955.84	105,857.32
OASDI / Medicare / Alternative	3301-3302	44,671.72	5,352.67	50,024.39	50,637.58	51,650.33
Health and Welfare Benefits	3401-3402	106,289.16	6,480.00	112,769.16	116,586.00	118,917.72
Unemployment Insurance	3501-3502	800.78	0.00	800.78	2,102.18	2,104.04
Workers' Compensation Insurance	3601-3602	14,209.07	0.00	14,209.07	17,520.26	17,870.67
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
Other Employee Benefits	3901-3902	745.02	0.00	745.02		
Total, Employee Benefits		416,891.92	54,064.95	470,956.87	495,277.15	544,721.24
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	20,704.04	0.00	20,704.04	20,901.90	21,319.93
Books and Other Reference Materials	4200	2,000.00	0.00	2,000.00	2,019.11	2,059.49
Materials and Supplies	4300	54,546.97	19,447.92	73,994.89	74,702.00	76,196.05
Noncapitalized Equipment	4400	68,216.49	29,987.00	98,203.49	0.00	0.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		145,467.50	49,434.92	194,902.42	97,623.01	99,575.47
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	23,266.24	108,625.00	131,891.24	131,587.65	134,219.41
Travel and Conferences	5200	3,000.00	0.00	3,000.00	3,028.68	3,089.24
Dues and Memberships	5300	3,885.00	0.00	3,885.00	3,922.13	4,000.57
Insurance	5400	42,640.25	0.00	42,640.25	43,047.73	43,908.69
Operations and Housekeeping Services	5500	81,000.00	0.00	81,000.00	81,774.06	83,409.54
Rentals, Leases, Repairs, and Noncap. Improvements	5600	290,114.25	319,743.96	609,858.21	610,082.35	610,555.92
Transfers of Direct Costs	5700-5799	(173,142.00)	173,142.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	215,980.47	6,000.00	221,980.47	206,128.87	208,890.44
Communications	5900	18,739.40	0.00	18,739.40	18,918.48	19,296.85
Total, Services and Other Operating Expenditures		505,483.61	607,510.96	1,112,994.57	1,098,489.95	1,107,370.66
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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	19,426.44	0.00	19,426.44	19,426.45	1,618.87
Total, Capital Outlay		19,426.44	0.00	19,426.44	19,426.45	1,618.87
<b>7. Other Outgo</b>						
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	(13,066.59)	13,066.59	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		(13,066.59)	13,066.59	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,496,397.98	977,984.33	3,474,382.31	3,462,842.87	3,540,353.08
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		813,138.12	(125,684.44)	687,453.68	(96,947.29)	(186,592.70)

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 461426119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 0415  
 Fiscal Year: 2020/21

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(65,212.44)	65,212.44	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(65,212.44)	65,212.44	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		747,925.68	(60,472.00)	687,453.68	(96,947.29)	(186,592.70)
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	483,372.95	47,953.00	531,325.95	1,218,782.68	1,121,835.39
b. Adjustments to Beginning Balance	9793, 9795	(12,515.95)	12,519.00	3.05		
c. Adjusted Beginning Balance		470,857.00	60,472.00	531,329.00	1,218,782.68	1,121,835.39
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,218,782.68	0.00	1,218,782.68	1,121,835.39	935,242.69
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	173,719.00	0.00	173,719.00	173,142.14	177,017.65
Unassigned/Unappropriated Amount	9790	1,045,063.68	0.00	1,045,063.68	948,693.25	758,225.04

**Agenda Item: Pay Scales**

**Prepared by: Alexandra Archer**

**Charter Council Date: 03/09/2021**

**Background Information:**

The Certificated and Classified pay scales are developed to address the final minimum wage increase for January 1, 2022.

The Administrative and Management salary schedule addresses both the minimum wage increase and the need for transparency around the administrative and management pay scale.

The current payroll information for Administrative and Management positions will be shared before the next meeting.

The final attachment is Chico Unified and BCOE's current scales. Susan has also reached out to Wildflower, Nord, and Sherwood charter's for their scales. They are not posted publicly.

Please also note, that minimum wage will be \$15.00 per hour for hourly employees and \$5,200 per month for salaried employees.



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

**CERTIFICATED ANNUAL RATE SCHEDULE  
 2020/2021 Salary Schedule**

Year of Service STEP	A BA / Reg. Credential	B BA / Reg. Credential +60 Units	C BA / Reg. Credential +75 Units	C-1 BA + 75 Units with Waldorf or SPED Certification
1	\$48,000.00	\$49,440.00	\$50,923.00	\$52,451.00
2	\$48,000.00	\$49,440.00	\$50,923.00	\$52,451.00
3	\$48,960.00	\$50,429.00	\$51,941.00	\$53,500.00
4	\$49,939.00	\$51,437.00	\$52,980.00	\$54,570.00
5	\$50,938.00	\$52,466.00	\$54,040.00	\$55,661.00
6	\$51,957.00	\$53,515.00	\$55,121.00	\$56,775.00
7	\$52,996.00	\$54,586.00	\$56,223.00	\$57,910.00
8	\$54,056.00	\$55,677.00	\$57,348.00	\$59,068.00
9	\$55,137.00	\$56,791.00	\$58,495.00	\$60,250.00
10	\$56,240.00	\$57,927.00	\$59,664.00	\$61,455.00
11	\$57,364.00	\$59,085.00	\$60,858.00	\$62,684.00
12	\$58,512.00	\$60,267.00	\$62,075.00	\$63,937.00
13	\$59,682.00	\$61,472.00	\$63,316.00	\$65,216.00
14	\$60,876.00	\$62,702.00	\$64,583.00	\$66,521.00
15	\$62,093.00	\$63,956.00	\$65,874.00	\$67,851.00
16		\$65,235.00	\$67,192.00	\$69,208.00
17		\$66,540.00	\$68,536.00	\$70,592.00
18		\$67,871.00	\$69,906.00	\$72,004.00
19			\$71,304.00	\$73,444.00
20			\$72,731.00	\$74,913.00
21			\$74,185.00	\$76,411.00
22				\$77,939.00
23				\$79,498.00
24				\$81,088.00

*Years teaching experience is defined as working 80% or more of any given school year in a certificated position*

*Years at Blue Oak based on years teaching in Blue Oak classroom as a full time certificated teacher*

*Maximum previous teaching experience 8 years (years teaching not at Blue Oak)*

*Masters stipend \$1,250.00*

*182 days*





**CERTIFICATED ANNUAL RATE SCHEULE**  
**2021/2022 Salary Schedule**

Option A

3% education raise

Year of Service STEP	5% annual raise	A BA / Reg. Credential	B BA / Reg. Credential +60 Units	C BA / Reg. Credential +75 Units	C-1 BA + 75 Units with Waldorf or SPED Certification
1		\$52,000.00	\$53,560.00	\$55,166.80	\$56,821.80
2		\$52,000.00	\$53,560.00	\$55,166.80	\$56,821.80
3		\$54,600.00	\$56,238.00	\$57,925.14	\$59,662.89
4		\$57,330.00	\$59,049.90	\$60,821.40	\$62,646.04
5		\$60,196.50	\$62,002.40	\$63,862.47	\$65,778.34
6		\$63,206.33	\$65,102.51	\$67,055.59	\$69,067.26
7		\$66,366.64	\$68,357.64	\$70,408.37	\$72,520.62
8		\$69,684.97	\$71,775.52	\$73,928.79	\$76,146.65
9		\$73,169.22	\$75,364.30	\$77,625.23	\$79,953.98
10		\$76,827.68	\$79,132.51	\$81,506.49	\$83,951.68
11		\$80,669.07	\$83,089.14	\$85,581.81	\$88,149.27
12		\$84,702.52	\$87,243.60	\$89,860.90	\$92,556.73
13		\$88,937.65	\$91,605.78	\$94,353.95	\$97,184.57
14		\$93,384.53	\$96,186.06	\$99,071.65	\$102,043.80
15		\$98,053.76	\$100,995.37	\$104,025.23	\$107,145.99
16			\$106,045.14	\$109,226.49	\$112,503.29
17			\$111,347.39	\$114,687.82	\$118,128.45
18			\$116,914.76	\$120,422.21	\$124,034.87
19				\$126,443.32	\$130,236.62
20				\$132,765.48	\$136,748.45
21				\$139,403.76	\$143,585.87
22					\$150,765.16
23					\$158,303.42
24					\$166,218.59

*Years teaching experience is defined as working 80% or more of any given school year in a certificated position*

*Years at Blue Oak based on years teaching in Blue Oak classroom as a full time certificated teacher*

*Maximum previous teaching experience 8 years (years teaching not at Blue Oak)*

*Masters stipend \$1,250.00*

*182 days beginning discussions with faculty*



**CERTIFICATED ANNUAL RATE SCHEULE**  
**2021/2022 Salary Schedule**

Option B

3% education raise

Year of Service STEP	2% annual raise	A BA / Reg. Credential	B BA / Reg. Credential +60 Units	C BA / Reg. Credential +75 Units	C-1 BA + 75 Units with Waldorf or SPED Certification
1		\$52,000.00	\$53,560.00	\$55,166.80	\$56,821.80
2		\$52,000.00	\$53,560.00	\$55,166.80	\$56,821.80
3		\$53,040.00	\$54,631.20	\$56,270.14	\$57,958.24
4		\$54,100.80	\$55,723.82	\$57,395.54	\$59,117.40
5		\$55,182.82	\$56,838.30	\$58,543.45	\$60,299.75
6		\$56,286.47	\$57,975.07	\$59,714.32	\$61,505.75
7		\$57,412.20	\$59,134.57	\$60,908.60	\$62,735.86
8		\$58,560.45	\$60,317.26	\$62,126.78	\$63,990.58
9		\$59,731.65	\$61,523.60	\$63,369.31	\$65,270.39
10		\$60,926.29	\$62,754.08	\$64,636.70	\$66,575.80
11		\$62,144.81	\$64,009.16	\$65,929.43	\$67,907.32
12		\$63,387.71	\$65,289.34	\$67,248.02	\$69,265.46
13		\$64,655.46	\$66,595.13	\$68,592.98	\$70,650.77
14		\$65,948.57	\$67,927.03	\$69,964.84	\$72,063.79
15		\$67,267.54	\$69,285.57	\$71,364.14	\$73,505.06
16			\$72,749.85	\$74,932.35	\$77,180.32
17			\$76,387.34	\$78,678.96	\$81,039.33
18			\$80,206.71	\$82,612.91	\$85,091.30
19				\$84,265.17	\$86,793.12
20				\$85,950.47	\$88,528.99
21				\$87,669.48	\$90,299.57
22					\$92,105.56
23					\$93,947.67
24					\$95,826.62

*Years teaching experience is defined as working 80% or more of any given school year in a certificated position*

*Years at Blue Oak based on years teaching in Blue Oak classroom as a full time certificated teacher*

*Maximum previous teaching experience 8 years (years teaching not at Blue Oak)*

*Masters stipend \$1,250.00*

*182 days in discussion with faculty*



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

**CLASSIFIED HOURLY RATE SCHEDULE**

*Proposed Effective January 1, 2022*

S | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11-12 | 13-15 | 16-19 | 20 |

Ranges

3	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	19.20	19.68	20.17	20.68	21.19
4	15.75	16.14	16.55	16.96	17.39	17.82	18.27	18.72	19.19	20.16	20.67	21.18	21.71	22.25
5	16.54	16.95	17.37	17.81	18.25	18.71	19.18	19.66	20.15	21.17	21.70	22.24	22.80	23.37
6	17.36	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16	22.23	22.78	23.35	23.94	24.54
7	18.23	18.69	19.16	19.63	20.13	20.63	21.14	21.67	22.21	23.34	23.92	24.52	25.13	25.76
8	19.14	19.62	20.11	20.62	21.13	21.66	22.20	22.76	23.33	24.51	25.12	25.75	26.39	27.05
9	20.10	20.60	21.12	21.65	22.19	22.74	23.31	23.89	24.49	25.73	26.37	27.03	27.71	28.40
10	21.11	21.63	22.18	22.73	23.30	23.88	24.48	25.09	25.72	27.02	27.69	28.39	29.10	29.82
11	22.16	22.72	23.28	23.87	24.46	25.07	25.70	26.34	27.00	28.37	29.08	29.81	30.55	31.31
12	23.27	23.85	24.45	25.06	25.69	26.33	26.99	27.66	28.35	29.79	30.53	31.30	32.08	32.88
13	24.43	25.04	25.67	26.31	26.97	27.64	28.34	29.04	29.77	31.28	32.06	32.86	33.68	34.52
14	25.66	26.30	26.95	27.63	28.32	29.03	29.75	30.50	31.26	32.84	33.66	34.50	35.37	36.25
15	26.94	27.61	28.30	29.01	29.73	30.48	31.24	32.02	32.82	34.48	35.34	36.23	37.13	38.06
16	28.28	28.99	29.72	30.46	31.22	32.00	32.80	33.62	34.46	36.21	37.11	38.04	38.99	39.97
17	29.70	30.44	31.20	31.98	32.78	33.60	34.44	35.30	36.19	38.02	38.97	39.94	40.94	41.96
18	31.18	31.96	32.76	33.58	34.42	35.28	36.16	37.07	37.99	39.92	40.92	41.94	42.99	44.06
19	48.34	49.54	50.78	52.05	53.35	54.69	56.05	57.46	58.89	61.87	63.42	65.01	66.63	68.30

*Up to three (3) years of credit on the salary schedule may be granted for previous experience .  
After longevity step 20 an increase of 1.5% will be added for each ongoing year.*

RANGE	CLASSIFICATION
3	Instructional Aide/Paraprofessional/Classified Support
3	Maintenance/Custodial
4	Health Aide
6	Parent Community Liaison/Attendance Clerk
7	Registrar/Business Office Assistant
10	Behavior Support Assistant
11	Executive Assistant
17	Specialty Presenter
19	School Nurse/Councilor

**Board Approved:** \_\_\_\_\_



# BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

## Administrative/Management Salary Schedule Proposal To go into effect July 1, 2021

Steps	SPED/Assistant Director	Executive Director
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Number of Days:

190/195/200/205/210/215/220

Daily Rate:

1	390.00	435.00
2	397.80	443.70
3	405.76	452.57
4	413.87	461.63
5	422.15	470.86
6	430.59	480.28

Current contract days

	210	210
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Longevity to be determined

	Facilities/Safety Manager
	11 months / 225 days
2021	\$57,000
1	\$58,140
2	\$59,303
3	\$60,489
4	\$61,699
5	\$62,933

Board Approval \_\_\_\_\_