

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, May 11th, 2021 - 4:15PM

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.

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AGENDA

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

- 1.4. Audience to Address the Committee

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- 1.5. Agenda Modifications
- 1.6. Approve Special Meeting and Regular Meeting Minutes from April 13th, 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*)
 - 2.1.7. Expanded Learning Opportunities Grand Plan

3. BUSINESS

- 3.1. Administrative Salary Schedule
- 3.2. 2021/2022 School Year Budget Plan
- 3.3. Executive Director's Report

4. CLOSED SESSION

- 4.1. Real Estate Update Charity May, Turner Impact
Conference with Real Property Negotiations (§ 54956.8)

5. NEXT MEETING - June 8th, 2021 at 4:15PM

6. ADJOURNMENT

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FINANCE COMMITTEE
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AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

1.1. Call Meeting to Order

➤ Chelsea called the meeting to order at 4:21PM.

1.2. Roll Call of Committee Members and Establish Quorum

➤ Present: Nick Meier, Franki Boisseree, Maggie Buckley, Chairun Combs, Susan Domenighini, and Chelsea Parker

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

➤ Rachel Ceja read the school verse.

1.4. Audience to Address the Committee

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- There were no audience members to address the council.

1.5. Agenda Modifications

- No agenda modifications were made.

1.6. Approve Minutes from March 9th, 2021.

- Franki Boisseree made a motion to approve the minutes from March 9th. Chairun Combs seconded the motion.
- 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. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report Impact

Jim Weber, Charter

- 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 financial report for the month of March via PowerPoint presentation. Jim stated that there were good results throughout March; good cash flow and right at budget. Looking ahead, the Expanded Learning Opportunities Grant Plan will need to be approved in May as well as the schools 990; these documents will be available for the next meeting. There are no updates in ADA. Overall, Blue Oak had very strong improvements from this time last year. The school will not need to put a borrowing plan into place at this time.
- Chairun Combs made a motion to approve all of the financial reports under item 2.1. Franki Boisseree seconded the motion.
- 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.

2.2. E-Rate Filings Summary

➤ Susan explained that the E-Rate Filings are a specific source of funding for libraries and schools to fund or contribute significant discounts for technology and other similar expenses. Blue Oak has been working with BCOE and Rachel White from E-Rate Advisors to obtain these quotes. The document presented is a summary of the expected expenses and reimbursements for next year. It typically takes a while for the rebates to come through, so although the schools bills will look high at first, they will eventually be alleviated by these e-rates. In the document presented, the Blue Oak costs are under the column “LEA Share Totals.” This agenda item was informational; no action was taken.

3. BUSINESS

Susan Domenighini

3.1. Review Donations

- In the document presented, two donations needed to be approved by the Finance Committee; one was a couple of donated charging carts from a school in Sacramento and the other was a donation made to Sarah Lee’s class fund.
- Chairun Combs made a motion to recommend the Charter Council approve these donations. Nick Meier seconded the motion.
- 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.

3.2. MOU from BCOE

➤ Blue Oak works with BCOE to help support our use of Aeries and CALPADs management programs and to learn how to best use these programs for student grades and analytics. Susan asked the BOFC to approve this contract with BCOE so that Blue Oak can continue our learning curve with these programs. This contract is pretty standard and is approximately the same amount as the last

MOU we engaged in with BCOE.

- Franki Boisseree made a motion to recommend the Charter Council approves the MOU from BCOE. Maggie Buckley seconded the motion.
- 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.

3.3. Paid Advertising & Social Media Proposal from MC2 Design

- The proposal presented is from MC2 who we engaged to help create our new schools messaging. This proposal is for the next step in the marketing plan which is how to help us get our message out there. The prices listed in this proposal are very similar to the rest of the marketing industry as a whole. The proposal outlines help with Google Search Ads and a Social Media Marketing strategy over the next 6 months. Overall, the cost of this proposal is equivalent to enrolling two new students so this campaign will easily pay for itself.
- Franki Boisseree made a motion to have the Charter Council approve this marketing plan. Nick Meier seconded the motion.
- 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.

3.4. Salary Schedules

- Susan Domenighini presented more certificated salary schedule options as discussed at the last BOFC meeting. Next year, the school will be shrinking by one classroom teacher since we will only have one First Grade class starting in the Fall; Nick Meier will be moving into the Games specialty position. Due to

changes in positions such as Nick's, it is hard to calculate an accurate total of how these salary increases will impact our budget. However, in general, the biggest increase the school might see would be an 8% increase if the BOFC chose Option A; any other option would be a smaller budget increase.

- Another option that has not been discussed yet is the option to not have a raise every year. This is common among some schools; there would only be a longevity bump every couple years instead. However, the teachers on the Finance Committee felt that a consistent raise every year helps with morale.
- It was clarified that no matter which option we chose, no teachers salary would be reduced with this change because of the minimum wage bump even if the annual salary increase is reduced from 5% to 3%. It was also established that there would be no big changes in insurance this year so the increase in wages should not affect the amount each faculty member pays into their insurance.
- A few BOFC members thought Option B would be too high; many were on board with Option C. Susan requested that the BOFC make a recommendation for the Certificated Salary Schedule today so it can be passed at the next BOCC meeting in order to start working on next year's budget.
- Chairun Combs made a motion to recommend to the Charter Council to adopt Option C for the Certificated Salary Schedule. Nick Meier seconded the motion.
- 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.
- There were a handful of changes made to the Classified Salary Schedule as well as requested at the last meeting. The Classified Salary Schedule will not start on July 1 instead of January 1 in order to make budgeting easier; the schedule also includes the longevity percentage at the bottom for transparency; the title of Maggie's position on Step 7 has been changed now that she has an official HR certificate; and a line for a Paraprofessional has been added which the school will be hiring for starting next year. The Paraprofessional position is different from instructional aides as it requires a certificate and additional training. These changes put our schedules in compliance with the increased minimum wage; those increases are trickled through the whole schedule.
- Franki Boisseree made a motion to recommend the proposed Classified Salary Schedule to the BOCC. Chairun combs seconded the motion.
- Vote.

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

- Vote passes.
- Finally, there were changes made to the Administrative Salary Schedule as well as discussed at the last meeting. The changes were to show what annual increases are made each year for the positions listed and that these changes will also take effect on July 1 instead of January 1 for budgeting purposes. The Administrative Salary scales stop increasing after 6 years because it is common place in the industry that Administrators do not usually have the same longevity as teachers do. This salary schedule is pretty on par with the rest of the industry.
- An annual increase of 2% would mean that eventually, teachers would end up making more than Administrators would. The BOFC would like to see a 3% increase on this salary schedule for the next meeting before a decision is made.
- Chelsea Parker tabled the Administrative Salary Schedule to the next meeting in order to compare options.

3.5. Executive Director's Report

- In reference to the additional funding Jim Weber spoke about in his report earlier, the initial amount Jim believes our school will receive is proposed in the report presented. This funding is available for us to decide how we will address issues post-COVID and will need to be discussed and allocated before June 1st. This information will be presented again during the budget discussions next month.
- Chelsea Parker reminded the BOFC to take time before the next meeting to really review materials for the budget and if there are any questions, to be sure to send them to Susan ahead of time so she has time to prepare for them.

4. NEXT MEETING - Tuesday, May 11th 2021 at 4:15PM

5. ADJOURNMENT

- Chelsea Parker adjourned the meeting at 5:44PM.

Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

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CHARTER COUNCIL and FINANCE COMMITTEE
SPECIAL JOINT MEETING

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Tuesday, April 13th, 2021 - 5:30 PM

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

AGENDA

OPEN SESSION - 5:30 PM

1. OPENING

1.1. Call Meeting to Order

- Monica McDaniel called the meeting to order at 5:44PM.

1.2. Roll Call of Council Members and Establish Quorum

- Present for BOCC: Chelsea Parker, Trisha Atehortua, Amber Brown, Monica McDaniel, Vicki Wonacott
- Absent for BOCC: Laura Swanson, Laurel Hill-Ward
- Present for BOFC: Nick Meier, Franki Boisseree, Maggie Buckley, Chairun Combs, Susan Domenighini, and Chelsea Parker
- Absent for BOFC: 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 build a school.”

- Monica McDaniel read the school verse.

1.4. Agenda Modifications

- No agenda modifications were made.

1.5. Audience to Address the Council

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Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- There were no audience members to address the council.

2. CLOSED SESSION

2.1. Real Estate Update

Susan Domenighini

Conference with Real Property Negotiations (§ 54956.8)

- Franki Boisseree had to leave the meeting early before a vote was called.
- The BOFC and BOCC gave direction to the Executive Director to speak on behalf of the school. The vote results are as follows.
- Maggie Buckley made a motion. Chairun Combs seconded the motion.
- BOFC 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.
- Chelsea Parker made a motion. Vicki Wonacott seconded the motion.
- BOCC vote.

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

Amber Brown			X	
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➤ Vote passes.

3. NEXT MEETING

- **Charter Council:** Tuesday, April 20th, 2021 at 6:00PM
- **Finance Committee:** Tuesday, May 11th, 2021 at 4:15PM

4. ADJOURNMENT

➤ Monica McDaniel adjourned the meeting at 7:03PM.

Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

DRAFT



Blue Oak Charter School

Monthly Financial Presentation – April 2021

April Highlights

Highlights

- Forecast surplus **+\$633K**, includes PPP forgiveness, recommended to reserve surplus for future shortfalls.
- Revenue forecast exceeds budget, **+\$474K**. Excluding CARES Act and PPP timing **+\$29K**.
- Expenses forecast below budget **\$61K**.
- Cash ended month **\$508K**.
- **New and proposed funding not included in 20/21 forecast:**
 - ESSER II **\$251K** awarded late 20/21 and 21/22
 - Potential reopening **\$88K** and expanded learning **\$188K**
 - ESSER III **\$550K+** awarded 21/22 (additional terms for use of funding)

Compliance and Reporting

- Expanded Learning Opportunities Grant plan approval by June 1st
- In-Person Instruction certification due by June 1st
- LCAP and Budget hearing and adoption due by June 30th

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%.

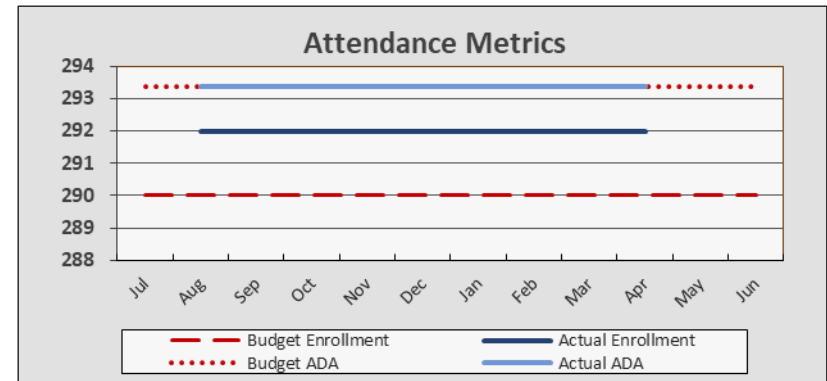
Attendance Data and Metrics



Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	292	292	290
ADA	293	293	293
Attendance Rate	100.5%	100.5%	101.2%
Unduplicated %		58.1%	58.0%
Revenue per ADA		\$14,187	\$12,570
Expenses per ADA		\$12,028	\$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

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

Revenue

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,877,306	\$ 1,828,587	\$ 48,719
Federal Revenue	264,008	311,991	(47,983)
Other State Revenue	340,990	213,267	127,723
Other Local Revenue	133,114	155,657	(22,543)
Total Revenue	<u>\$ 2,615,418</u>	<u>\$ 2,509,503</u>	<u>\$ 105,915</u>

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,679,097	\$ 2,678,690	\$ 407
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
Total Revenue	<u>\$ 4,162,146</u>	<u>\$ 3,687,703</u>	<u>\$ 474,443</u>



Expenses

- April Updates
 - Expense update – Current trend favorable to budget **+\$61K**. Trend may revert with program expansion.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,281,900	\$ 1,387,377	\$ 105,477	\$ 1,337,025	\$ 1,428,037	\$ 91,012
Classified Salaries	284,235	330,752	46,518	353,156	399,225	46,069
Benefits	418,619	452,351	33,732	470,970	499,280	28,310
Books and Supplies	201,389	188,750	(12,639)	227,667	198,500	(29,167)
Subagreement Services	114,758	106,053	(8,706)	133,998	129,620	(4,378)
Operations	113,984	111,939	(2,045)	149,575	134,421	(15,153)
Facilities	502,332	509,503	7,171	609,599	611,404	1,805
Professional Services	165,018	138,825	(26,192)	227,267	169,988	(57,279)
Depreciation	16,189	16,189	0	19,426	19,426	0
Interest	4,439	-	(4,439)	-	-	-
Total Expenses	\$ 3,102,862	\$ 3,241,740	\$ 138,878	\$ 3,528,683	\$ 3,589,901	\$ 61,218

Surplus / (Deficit) & Fund Balance

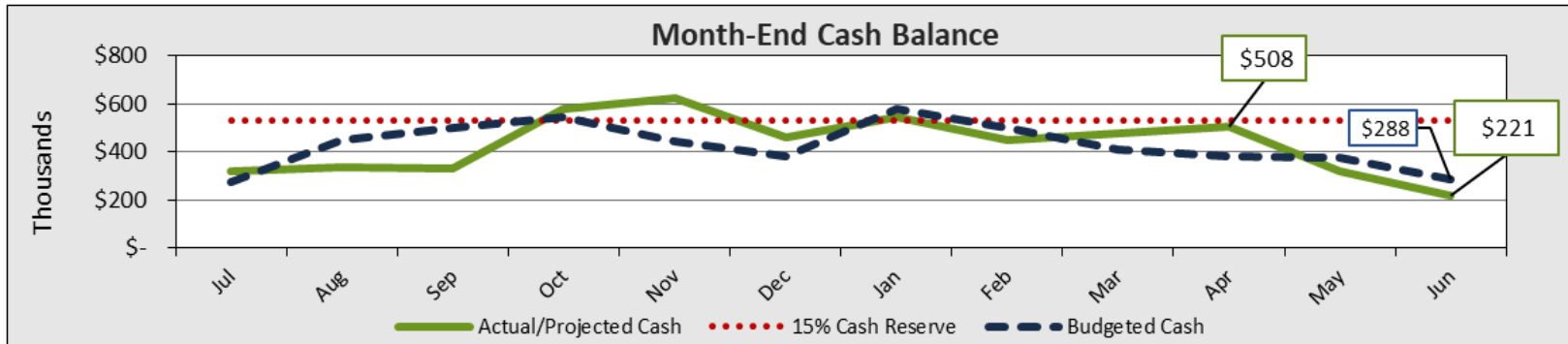
- Current forecast surplus **+\$633K**.
- Additional **\$80K** surplus **excluded** (LLMF and ESSER) eligible for use during 2021/22.
- Fund balance forecast **\$1.16 million**, 33%, 120 days expenses.
- Deferred funding reduces fund balance available as cash reserves.

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (487,444)	\$ (732,237)	\$ 244,793
Beginning Fund Balance	<u>531,327</u>	<u>531,327</u>	
Ending Fund Balance	<u>\$ 43,884</u>	<u>\$ (200,909)</u>	
<i>As a % of Annual Expenses</i>	<i>1.2%</i>	<i>-5.6%</i>	

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 633,463	\$ 97,802	\$ 535,661
Beginning Fund Balance	<u>531,327</u>	<u>531,327</u>	
Ending Fund Balance	<u>\$ 1,164,790</u>	<u>\$ 629,129</u>	
<i>As a % of Annual Expenses</i>	<i>33.0%</i>	<i>17.5%</i>	

Cash Balance

- Current cash is \$508K.
- 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	May-14	SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2021-22 Online Application will be made available April 12, 2021 and will close May 14, 2021 at 5:00 P.M. Late applications will NOT be accepted. The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfgo/index.asp
FINANCE	May-28	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/csinfosvy.asp
FINANCE	Jun-01	Expanded Learning Opportunities Grant Plan - must be completed by LEAs as a condition for receiving an ELO Grant. The Expanded Learning Opportunities Grant Plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable.	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/ls/he/hn/covidreliefgrants.asp
FINANCE	Jun-01	In-Person Instruction Grant LEA Certification Form - To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021 for specified student groups. IPI Grants will be reduced by one percent for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI Grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer. The CDE is required to post the form by May 1, 2021. LEAs are required to submit the form by June 1, 2021.	BOCS with Charter Impact support	No	No	https://www.cde.ca.gov/ls/he/hn/covidreliefgrants.asp
FINANCE	Jun-01	Executive School Leadership Review Evaluation – The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	BOCS	Yes	No	This is an IRS requirement for Executive Director positions. If needed, Charter Impact can provide data on comparable salaries for your organization's Board of Directors.
FINANCE	Jun-25	Certification of the 2020-21 Second Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	Charter Impact	No	No	https://www.cde.ca.gov/fq/aa/pa/

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Jun-30	<p>Local Control and Accountability Plan - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2021-2022 LCAP year must be posted as one document assembled in the following order:</p> <ul style="list-style-type: none"> LCFF Budget Overview for Parents Annual Update with instructions Plan Summary Stakeholder Engagement Goals and Actions Increased or Improved Services for Foster Youth, English Learners, and Low-income students Expenditure Tables Instructions <p>The LCAP must be presented at the same public meeting as the budget, preceding the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</p>	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Jun-30	<p>LCAP Federal Addendum - Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.</p>	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/addendumguidance.asp
FINANCE	Jun-30	<p>Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations.</p> <p>The budget must be presented at the same public meeting as the LCAP, following the budget hearing. LCAP and budget adoption must be at least 1 day after the public hearing.</p>	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp
OPERATIONS	Jun-30	<p>Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours</p>	BOCS	Yes	No	https://www.cde.ca.gov/fg/aa/pa/lcffitfaq.asp
GOVERNANCE	Jun-30	<p>Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.</p>	BOCS	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE	Jun-30	<p>Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.</p>	BOCS	No	No	https://www.cde.ca.gov/sp/hs/cv/strategies.asp
FINANCE	Jun-30	<p>School Nutrition Application Due to CDE - Funding supports five school meal and milk programs to assist schools, districts, and other nonprofit agencies in providing nutritious meals and milk to children at reasonable prices or free to qualified applicants. The five programs are the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Feeding Option (SSFO), Special Milk Program (SMP), and State Meal Program (STMP)</p>	BOCS	No	No	https://www.cde.ca.gov/ls/nu/sn/eligmaterials.asp
FINANCE	Jun-30	<p>Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.</p>	Charter Impact with BOCS support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp

Appendices

As of April 30, 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

April 30, 2021

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Forecast FY20-21

Revised 05/06/2021

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.)
ADA = 293.37																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	69,481	69,481	125,066	128,236	121,896	125,066	125,066	64,141	31,409	30,243	29,850	482,789	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	97,038	48,534	48,369	48,369	47,904	723,524	735,622	(12,098)
	-	114,306	159,131	334,517	188,003	181,663	323,040	184,833	159,914	231,899	78,015	77,630	646,146	2,679,097	2,678,690	407
Federal Revenue																
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	-	-	22,999	-	-	-	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	22,999	639	534,904	18,241	817,792	372,705	445,087
Other State Revenue																
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	177,103	88,551	-	-	54,090	319,744	312,615	7,129
8550 Mandated Cost	-	-	-	-	-	4,946	-	-	-	-	-	-	-	4,946	4,946	(0)
8560 State Lottery	-	-	-	-	-	-	16,441	-	-	15,242	-	-	26,698	58,381	58,381	-
8598 Prior Year Revenue	-	-	-	-	-	-	2,217	-	-	-	-	-	-	2,217	-	2,217
8599 Other State Revenue	-	-	-	-	-	-	-	-	36,490	-	-	-	19,337	55,827	38,823	17,004
	-	-	-	-	-	4,946	18,658	-	213,593	103,794	-	-	100,125	441,115	414,765	26,350
Other Local Revenue																
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	1,890	1,475	27,640	-	-	46,000	46,000	-
8792 Transfers of Apportionments	7,818	15,791	15,799	9,324	15,799	15,799	15,799	7,425	4,750	3,850	3,824	-	59,565	175,543	175,543	-
	7,838	23,871	18,006	10,584	17,306	18,389	16,953	8,202	6,640	5,325	31,464	-	59,565	224,143	221,543	2,600
Total Revenue	7,838	138,177	177,137	382,388	261,238	288,672	391,607	204,258	400,085	364,017	110,118	612,534	824,077	4,162,146	3,687,703	474,443
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	91,139	106,143	108,402	110,925	111,348	108,386	111,830	112,479	110,861	110,487	15,852	-	-	1,097,853	1,164,716	66,863
1170 Teachers' Substitute Hours	-	-	-	-	600	(240)	-	480	1,080	1,320	3,192	1,596	-	8,028	34,941	26,914
1175 Teachers' Extra Duty/Stipends	699	736	1,506	1,140	840	840	840	840	840	840	-	-	-	9,121	11,800	2,679
1200 Pupil Support Salaries	-	583	7,574	6,457	5,243	2,442	3,603	6,789	5,329	7,619	4,070	2,035	-	51,744	40,700	(11,044)
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	132,299	134,456	37,304	17,821	-	1,337,025	1,428,037	91,012
Classified Salaries																
2100 Instructional Salaries	229	221	14,186	10,356	8,204	6,764	9,050	20,535	12,112	14,676	12,591	6,295	-	115,217	125,907	10,690
2400 Clerical and Office Staff Salaries	6,264	11,854	8,861	12,544	10,990	7,430	8,530	13,413	10,222	8,881	12,669	12,669	-	124,326	147,445	23,119
2900 Other Classified Salaries	2,518	1,516	13,576	11,105	10,349	8,084	8,713	12,870	10,186	9,999	12,349	12,349	-	113,614	125,873	12,260
	9,011	13,591	36,623	34,004	29,542	22,278	26,292	46,818	32,520	33,556	37,608	31,313	-	353,156	399,225	46,069
Benefits																
3101 STRS	16,034	18,530	19,824	19,554	19,358	17,076	19,129	20,077	19,534	19,846	5,942	2,839	-	197,743	230,628	32,885
3202 PERS	4,155	3,393	9,480	9,214	9,069	6,453	7,381	12,311	9,061	9,222	8,855	7,373	-	95,966	82,640	(13,327)
3301 OASDI	848	735	2,872	2,721	2,496	1,809	2,103	3,581	2,593	2,693	2,652	2,208	-	27,312	24,752	(2,560)
3311 Medicare	1,544	1,831	2,377	2,312	2,238	2,047	2,121	2,514	2,277	2,324	1,106	725	-	23,415	26,495	3,080
3401 Health and Welfare	12,044	3,695	10,107	7,425	8,416	12,720	10,737	9,047	11,853	10,408	9,525	9,525	-	115,502	114,300	(1,202)
3501 State Unemployment	53	63	82	80	(566)	70	73	(127)	79	80	105	105	-	97	2,193	2,096
3601 Workers' Compensation	953	953	953	953	953	2,091	953	953	953	(790)	762	500	-	10,189	18,273	8,083
3901 Other Benefits	51	64	67	56	61	61	64	65	64	64	64	64	-	745	-	(745)
	35,683	29,263	45,762	42,315	42,025	42,327	42,562	48,420	46,414	43,848	29,011	23,339	-	470,970	499,280	28,310
Books and Supplies																
4100 Textbooks and Core Materials	-	3,490	4,674	12,540	-	-	-	15,417	2,818	1,611	1,534	1,534	-	43,618	16,000	(27,618)
4200 Books and Reference Materials	-	4,198	1,002	(4,707)	-	-	34	677	32	-	382	382	-	2,000	6,000	4,000
4302 School Supplies	-	14,883	2,535	2,679	2,976	(80)	936	233	419	936	5,242	5,242	-	36,000	46,000	10,000
4305 Software	129	129	9,954	(768)	774	3,133	786	1,566	7,301	786	779	779	-	25,346	-	(25,346)
4310 Office Expense	-	3,768	4,507	2,805	1,735	494	2,885	1,831	748	698	265	265	-	20,000	10,000	(10,000)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	1,215	-	643	643	-	2,500	2,500	-
4400 Noncapitalized Equipment	-	-	17,770	44,752	3,149	19,885	2,855	-	429	771	4,296	4,296	-	98,203	118,000	19,797
	129	26,468	40,442	57,301	8,634	23,432	7,496	19,724	12,961	4,803	13,139	13,139	-	227,667	198,500	(29,167)

Blue Oak Charter School

Monthly Cash Flow/Forecast FY20-21

Revised 05/06/2021



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.)
Subagreement Services																
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	13,044	12,988	7,427	7,427	-	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	15,450	14,966	9,406	9,834	-	133,998	129,620	(4,378)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-	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	3,711	3,600	4,373	4,373	-	42,640	38,421	(4,219)
5501 Utilities	5,081	5,387	8,318	4,775	4,913	3,136	4,490	4,859	5,157	4,199	9,842	9,842	-	70,000	70,000	-
5502 Janitorial Services	-	-	1,846	-	-	2,797	923	963	1,025	1,025	1,211	1,211	-	11,000	11,000	-
5900 Communications	652	742	563	240	1,112	7,910	463	1,506	1,321	979	869	869	-	17,227	10,000	(7,227)
5901 Postage and Shipping	-	533	433	193	18	78	258	50	242	18	-	-	-	1,823	1,000	(823)
	7,908	7,584	16,750	9,735	9,685	20,424	9,688	10,932	11,456	9,821	17,795	17,795	-	149,575	134,421	(15,153)
Facilities, Repairs and Other Leases																
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	1,983	1,245	1,450	1,450	-	15,595	17,400	1,805
5610 Repairs and Maintenance	-	120	50	240	-	268	76	85	128	-	3,317	3,317	-	7,600	7,600	-
	50,262	50,511	49,879	49,893	50,243	50,030	50,609	49,815	50,978	50,112	53,634	53,634	-	609,599	611,404	1,805
Professional/Consulting Services																
5801 IT	-	-	427	7,037	2,736	3,044	9,213	-	7,716	(10,015)	4,241	4,241	-	28,640	12,200	(16,440)
5802 Audit & Taxes	-	-	2,730	6,405	-	1,838	1,575	-	-	-	-	-	-	12,548	3,500	(9,048)
5803 Legal	-	-	416	296	624	-	-	-	-	-	3,082	3,082	-	7,500	7,500	-
5804 Professional Development	-	5,487	678	945	(75)	350	280	100	1,897	3,457	-	-	-	13,120	5,000	(8,120)
5805 General Consulting	-	375	5,087	1,696	2,071	1,696	1,696	2,329	1,825	2,433	1,320	1,320	-	21,847	20,347	(1,500)
5806 Special Activities/Field Trips	-	-	-	-	(640)	(300)	-	-	-	-	5,470	5,470	-	10,000	10,000	-
5807 Bank Charges	-	-	-	-	-	-	-	20	268	-	-	-	-	288	-	(288)
5809 Other taxes and fees	1	449	1,221	987	917	818	1,052	716	1,050	575	1,195	1,195	-	10,176	3,000	(7,176)
5810 Payroll Service Fee	150	555	578	718	439	675	579	896	606	598	553	553	-	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	8,173	8,173	8,304	8,304	-	83,243	73,754	(9,489)
5812 District Oversight Fee	-	695	695	2,633	-	2,502	2,633	1,251	629	1,834	780	776	12,363	26,791	26,787	(4)
5815 Public Relations/Recruitment	-	750	-	-	255	-	200	2,505	2,505	-	-	-	-	6,215	3,000	(3,215)
	5,730	14,173	17,694	26,579	12,643	16,939	23,545	15,990	24,669	7,055	24,945	24,942	12,363	227,267	169,988	(57,279)
Depreciation																
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
Interest																
7438 Interest Expense	451	451	437	292	598	453	453	410	454	440	-	(4,439)	-	-	-	-
	451	451	437	292	598	453	453	410	454	440	-	(4,439)	-	-	-	-
Total Expenses	216,717	265,565	349,794	370,866	300,929	318,289	304,969	346,239	328,820	300,674	224,462	188,996	12,363	3,528,683	3,589,901	61,218
Monthly Surplus (Deficit)	(208,879)	(127,388)	(172,656)	11,522	(39,690)	(29,616)	86,639	(141,981)	71,264	63,342	(114,345)	423,537	811,714	633,463	97,802	535,661
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(208,879)	(127,388)	(172,656)	11,522	(39,690)	(29,616)	86,639	(141,981)	71,264	63,342	(114,345)	423,537	811,714	633,463		
Cash flows from operating activities																
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	(2,300)	(38,241)	58,179	207,376	(824,077)	(199,089)		
Grants and Contributions Rec.	9,909	12,248	3,957	-	-	-	-	-	-	(10,015)	-	-	-	16,099		
Prepaid Expenses	3,279	7,801	(38,576)	1,779	19,131	(17,471)	5,165	(5,384)	1,158	6,373	5,827	5,827	-	(5,092)		
Accounts Payable	(21,726)	-	-	-	33,116	(33,116)	1	(1)	-	-	-	-	12,363	(9,364)		
Accrued Expenses	16,998	31,219	40,953	(21,936)	35,371	(45,413)	(12,471)	41,100	(26,152)	-	(113,881)	(177,549)	-	(231,761)		
Summer Holdback	-	5,492	5,204	5,774	5,774	5,774	5,186	5,774	5,887	5,887	(25,318)	(25,318)	-	-		
Deferred Revenues	-	-	-	154,694	(55,930)	(59,947)	4,140	89	(22,823)	-	-	-	-	20,223		
Cash flows from investing activities																
Cash flows from financing activities																
Proceeds(Payments) on Debt	451	451	437	292	598	453	453	410	454	440	-	(534,358)	-	(529,920)		
Total Change in Cash	(189,209)	19,628	(6,583)	248,552	44,989	(162,267)	84,226	(96,961)	28,994	29,404	(187,919)	(98,866)				
Cash, Beginning of Month	506,855	317,646	337,274	330,691	579,243	624,232	461,964	546,190	449,230	478,223	507,627	319,708				
Cash, End of Month	317,646	337,274	330,691	579,243	624,232	461,964	546,190	449,230	478,223	507,627	319,708	220,842				

Blue Oak Charter School
Statement of Financial Position

April 30, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 507,627	\$ 506,855	\$ 772	0%
Accounts Receivable	21,667	37,766	(16,099)	-43%
Public Funding Receivables	268,467	627,898	(359,432)	-57%
Prepaid Expenses	87,065	70,320	16,745	24%
Total Current Assets	884,825	1,242,838	(358,013)	-29%
Long-Term Assets				
Property & Equipment, Net	24,283	40,472	(16,189)	-40%
Deposits	28,000	28,000	-	0%
Total Long Term Assets	52,283	68,472	(16,189)	-24%
Total Assets	\$ 937,108	\$ 1,311,310	\$ (374,202)	-29%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 21,726	\$ (21,726)	-100%
Accrued Liabilities	337,626	227,320	110,306	49%
Deferred Revenue	20,223	-	20,223	0%
Notes Payable, Current Portion	235,711	235,711	-	0%
Total Current Liabilities	593,560	484,757	108,803	22%
Long-Term Liabilities				
Notes Payable, Net of Current Portion	299,664	295,225	4,439	2%
Total Long-Term Liabilities	299,664	295,225	4,439	2%
Total Liabilities	893,224	779,983	113,242	15%
Total Net Assets	43,884	531,327	(487,444)	-92%
Total Liabilities and Net Assets	\$ 937,108	\$ 1,311,310	\$ (374,202)	-29%

Blue Oak Charter School

Statement of Cash Flows

For the period ended April 30, 2021

	Month Ended 04/30/21	YTD Ended 04/30/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ 63,342	\$ (487,444)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	16,189
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	(38,241)	359,432
Grants, Contributions & Pledges Receivable	(10,015)	16,099
Prepaid Expenses	6,373	(16,745)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	-	(21,726)
Accrued Expenses	5,887	110,306
Deferred Revenue	-	20,223
Total Cash Flows from Operating Activities	28,964	(3,666)
Cash Flows from Financing Activities		
Proceeds from (payments on) Long-Term Debt	440	4,439
Total Cash Flows from Financing Activities	440	4,439
Change in Cash & Cash Equivalents	29,404	772
Cash & Cash Equivalents, Beginning of Period	478,223	506,855
Cash and Cash Equivalents, End of Period	\$ 507,627	\$ 507,627

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 31,409	\$ 45,879	\$ (14,470)	\$ 859,842	\$ 1,064,571	\$ (204,729)	\$ 1,699,234
Education Protection Account	152,576	60,959	91,617	428,990	182,876	246,114	243,834
State Aid - Prior Year	(620)	-	(620)	9,592	-	9,592	-
In Lieu of Property Taxes	48,534	51,494	(2,960)	578,882	581,141	(2,259)	735,622
Total State Aid - Revenue Limit	231,899	158,331	73,568	1,877,306	1,828,587	48,719	2,678,690
Federal Revenue							
Special Education - Entitlement	-	-	-	19,938	19,938	1	39,875
Title I, Part A - Basic Low Income	22,999	19,421	3,578	74,750	58,262	16,488	77,683
Title II, Part A - Teacher Quality	-	2,862	(2,862)	9,444	8,587	857	11,449
Other Federal Revenue	-	18,494	(18,494)	159,876	225,205	(65,329)	243,698
Total Federal Revenue	22,999	40,777	(17,778)	264,008	311,991	(47,983)	372,705
Other State Revenue							
School Facilities (SB740)	88,551	-	88,551	265,654	156,308	109,347	312,615
Mandated Cost	-	-	-	4,946	4,946	(0)	4,946
State Lottery	15,242	14,595	647	31,683	29,190	2,492	58,381
Prior Year Revenue	-	-	-	2,217	-	2,217	-
Other State Revenue	-	-	-	36,490	22,823	13,667	38,823
Total Other State Revenue	103,794	14,595	89,198	340,990	213,267	127,723	414,765
Other Local Revenue							
Other Fees and Contracts	-	-	-	2,600	-	2,600	-
School Fundraising	1,475	5,060	(3,585)	18,360	40,940	(22,580)	46,000
Transfers of Apportionments	3,850	4,740	(890)	112,154	114,717	(2,563)	175,543
Total Other Local Revenue	5,325	9,800	(4,475)	133,114	155,657	(22,543)	221,543
Total Revenues	364,017	223,503	140,514	2,615,418	2,509,503	105,915	3,687,703
Expenses							
Certificated Salaries							
Teachers' Salaries	110,487	116,472	5,985	1,082,001	1,164,716	82,715	1,164,716
Teachers' Substitute Hours	1,320	3,494	2,174	3,240	29,700	26,460	34,941
Teachers' Extra Duty/Stipends	840	1,180	340	9,121	11,800	2,679	11,800
Pupil Support Salaries	7,619	4,070	(3,549)	45,639	34,595	(11,044)	40,700
Administrators' Salaries	14,190	14,657	467	141,899	146,566	4,667	175,879
Total Certificated Salaries	134,456	139,872	5,416	1,281,900	1,387,377	105,477	1,428,037
Classified Salaries							
Instructional Salaries	14,676	12,591	(2,085)	96,331	107,021	10,690	125,907
Clerical and Office Staff Salaries	8,881	12,669	3,788	98,988	122,107	23,119	147,445
Other Classified Salaries	9,999	12,124	2,125	88,916	101,624	12,709	125,873
Total Classified Salaries	33,556	37,384	3,828	284,235	330,752	46,518	399,225
Benefits							
State Teachers' Retirement System, certificated	19,846	22,589	2,743	188,963	224,061	35,099	230,628
Public Employees' Retirement System, classified	9,222	7,738	(1,483)	79,739	68,466	(11,273)	82,640
OASDI/Medicare/Alternative, certificated	2,693	2,318	(375)	22,451	20,507	(1,945)	24,752
Medicare/Alternative, certificated	2,324	2,570	247	21,584	24,913	3,329	26,495
Health and Welfare Benefits, certificated	10,408	9,525	(883)	96,452	95,250	(1,202)	114,300
State Unemployment Insurance, certificated	80	110	30	(113)	1,974	2,087	2,193
Workers' Compensation Insurance, certificated	(790)	1,773	2,562	8,927	17,181	8,254	18,273
Other Benefits, certificated positions	64	-	(64)	617	-	(617)	-
Total Benefits	43,848	46,623	2,776	418,619	452,352	33,732	499,280

Blue Oak Charter School

Statement of Activities

For the period ended April 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	1,611	-	(1,611)	40,712	16,000	(24,712)	16,000
Books and Reference Materials	-	-	-	1,074	6,000	4,926	6,000
School Supplies	936	3,833	2,897	25,517	38,333	12,816	46,000
Software	786	-	(786)	23,789	-	(23,789)	-
Office Expense	698	833	135	19,470	8,333	(11,137)	10,000
School Fundraising Expense	-	208	208	1,215	2,083	868	2,500
Noncapitalized Equipment	771	-	(771)	89,612	118,000	28,388	118,000
Total Books & Supplies	4,803	4,875	72	201,389	188,750	(12,639)	198,500
Subagreement Services							
Nursing	1,979	-	(1,979)	17,809	-	(17,809)	-
Special Education	12,988	11,647	(1,340)	93,770	104,825	11,055	128,120
Security	-	136	136	3,179	1,227	(1,952)	1,500
Total Subagreement Services	14,966	11,784	(3,183)	114,758	106,053	(8,706)	129,620
Operations & Housekeeping							
Auto and Travel	-	273	273	-	2,455	2,455	3,000
Dues & Memberships	-	83	83	3,885	833	(3,052)	1,000
Insurance	3,600	3,202	(398)	33,894	32,018	(1,877)	38,421
Utilities	4,199	5,833	1,634	50,316	58,333	8,018	70,000
Janitorial Services	1,025	917	(108)	8,578	9,167	589	11,000
Communications	979	833	(146)	15,488	8,333	(7,154)	10,000
Postage and Shipping	18	100	82	1,823	800	(1,023)	1,000
Total Operations & Housekeeping	9,821	11,241	1,421	113,984	111,939	(2,045)	134,421
Facilities, Repairs & Other Leases							
Rent	48,867	48,867	-	488,670	488,670	-	586,404
Equipment Leases	1,245	1,450	205	12,695	14,500	1,805	17,400
Repairs and Maintenance	-	633	633	966	6,333	5,367	7,600
Total Facilities, Repairs & Other Leases	50,112	50,950	839	502,332	509,503	7,171	611,404
Professional/Consulting Services							
IT	(10,015)	1,017	11,032	20,158	10,167	(9,991)	12,200
Audit & Taxes	-	-	-	12,548	3,500	(9,047)	3,500
Legal	-	625	625	1,336	6,250	4,914	7,500
Professional Development	3,457	500	(2,957)	13,120	4,000	(9,120)	5,000
General Consulting	2,433	2,035	(398)	19,206	16,278	(2,928)	20,347
Special Activities/Field Trips	-	-	-	(940)	10,000	10,940	10,000
Bank Charges	-	-	-	288	-	(288)	-
Other Taxes and Fees	575	300	(275)	7,786	2,400	(5,386)	3,000
Payroll Service Fee	598	408	(190)	5,794	4,083	(1,711)	4,900
Management Fee	8,173	6,146	(2,027)	66,635	61,462	(5,173)	73,754
District Oversight Fee	1,834	1,583	(251)	12,872	18,286	5,414	26,787
Public Relations/Recruitment	-	300	300	6,215	2,400	(3,815)	3,000
Total Professional/Consulting Services	7,055	12,914	5,859	165,018	138,825	(26,192)	169,988
Depreciation							
Depreciation Expense	1,619	1,619	-	16,189	16,189	-	19,426
Total Depreciation	1,619	1,619	-	16,189	16,189	-	19,426
Interest							
Interest Expense	440	-	(440)	4,439	-	(4,439)	-
Total Interest	440	-	(440)	4,439	-	(4,439)	-
Total Expenses	300,674	317,262	16,588	3,102,862	3,241,740	138,878	3,589,901
Change in Net Assets	63,342	(93,760)	157,102	(487,444)	(732,237)	244,793	97,802
Net Assets, Beginning of Period	(19,458)			531,327			
Net Assets, End of Period	\$ 43,884			\$ 43,884			

Blue Oak Charter School

Accounts Payable Aging

April 30, 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 April 30, 2021

Check Number	Vendor Name	Check Date	Check Amount
10531	Blue Shield of California	4/8/2021	\$ 331.60
10532	E-Rate Advisors	4/8/2021	383.30
10533	Lotus Educational Services, Inc.	4/8/2021	1,289.70
10534	Office Depot Inc	4/8/2021	300.21
10535	PG&E	4/8/2021	4,020.55
10536	School Steps, Inc.	4/8/2021	880.00
10537	Syncb/Amazon	4/8/2021	417.02
10538	William H Sadlier Inc	4/8/2021	77.45
10539	Advanced Document Concepts for Business	4/16/2021	236.03
10540	Chico Country Day School	4/16/2021	1,978.76
10541	Evergreen Janitorial Supply Inc	4/16/2021	376.19
10542	Leen-Liberty Park	4/16/2021	48,866.97
10543	Millennial Child Inc.	4/16/2021	700.00
10544	Recology Butte Colusa Counties	4/16/2021	1,024.75
10545	Sound Circle Center	4/16/2021	300.00
10546	Stephanie Rodriguez	4/16/2021	32.00
10547	TIAA Commercial Finance, Inc.	4/16/2021	323.61
10548	Daniel Packer	4/23/2021	225.00
10549	Millennial Child Inc.	4/23/2021	700.00
10550	Sunbridge Institute	4/23/2021	1,090.00
10551	Susan Whittlesey	4/23/2021	10.99
10552	Anthem Blue Cross	4/29/2021	15,359.06
10553	Blue Shield of California	4/29/2021	331.60
10554	California Water Service	4/29/2021	552.59
10555	Comcast	4/29/2021	315.14
10556	Department of Justice	4/29/2021	32.00
10557	Humana Insurance Co	4/29/2021	4,098.80
10558	Lotus Educational Services, Inc.	4/29/2021	937.80
10559	Office Depot Inc	4/29/2021	80.20
10560	School Steps, Inc.	4/29/2021	2,200.00
10561	Schools Excess Liability Fund	4/29/2021	1,832.01
10562	Syncb/Amazon	4/29/2021	1,215.69
10563	T-Mobile	4/29/2021	480.00
10564	Tahoe Pure Water Co	4/29/2021	5.00
10565	TIAA Commercial Finance, Inc.	4/29/2021	685.19
ACH	Sprint	4/5/2021	33.79
ACH	Charter Impact	4/8/2021	8,173.00
ACH	Charter Impact	4/8/2021	598.25
ACH	Employment Development Dept	4/12/2021	262.06
ACH	Internal Revenue Services	4/12/2021	3,555.28
ACH	Benefit Resource, Inc	4/13/2021	137.50

Blue Oak Charter School

Check Register

For the period ended April 30, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	CalPERS	4/13/2021	3,062.09
ACH	CalPERS	4/13/2021	9,533.61
ACH	Employment Development Dept	4/14/2021	235.48
ACH	Benefit Resource, Inc	4/15/2021	104.00
ACH	Full Circle Speech Therapy	4/16/2021	7,680.00
ACH	Arcturus Rudolph Steiner Education Program	4/23/2021	200.00
ACH	Millennial Child Inc.	4/23/2021	200.00
ACH	Eventbrite	4/23/2021	266.85
ACH	Internal Revenue Services	4/26/2021	18,610.18
ACH	Employment Development Dept	4/27/2021	232.78
ACH	Benefit Resource, Inc	4/27/2021	1,282.71
ACH	Employment Development Dept	4/27/2021	1,676.47
ACH	Employment Development Dept	4/27/2021	3,335.76
ACH	Stamp.com	4/28/2021	17.99
ACH	Benefit Resource, Inc	4/28/2021	<u>137.50</u>

Total Disbursements Issued in April **\$ 151,024.51**

Business Checking – XXXXX0889

Search transactions

Activity: Date range; Start date: Apr 01, 2021; End date: Apr 30, 2021; Type: Debits

Transactions

Pending Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Apr 30, 2021	<u>Check 10544</u>	1,024.75		
● Apr 30, 2021	<u>Check 10527</u>	1,024.75		
● Apr 29, 2021	<u>Check 10549</u>	700.00		
● Apr 29, 2021	<u>Check 70057</u>	437.52		
● Apr 28, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		
● Apr 27, 2021	<u>Check 10540</u>	1,978.76		
● Apr 27, 2021	<u>Check 10547</u>	323.61		
● Apr 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3,335.76		
● Apr 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,676.47		
● Apr 27, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	1,282.71		
● Apr 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	232.78		
● Apr 26, 2021	<u>Check 10546</u>	32.00		
● Apr 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	69,698.90		
● Apr 26, 2021	ACH Payment IRS USATAXPYMT	18,610.18		
● Apr 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	11,688.52		
● Apr 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	9,878.72		
● Apr 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,161.37		
● Apr 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,067.39		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Apr 23, 2021	<u>Check 10542</u>	48,866.97		
● Apr 23, 2021	<u>Check 10545</u>	300.00		
● Apr 23, 2021	<u>Check 10539</u>	236.03		
● Apr 23, 2021	<u>Check 70095</u>	209.15		
● Apr 23, 2021	<u>Check 70094</u>	104.57		
● Apr 23, 2021	POS Purchase EB FIRST GRADE PREPAR 801-413-7200 CA #3136	266.85		
● Apr 23, 2021	POS Purchase PAYPAL *MILLENCHILD 402-935-7733 CA #3136	200.00		
● Apr 23, 2021	POS Purchase PAYPAL *ARCTURUSRUD 402-935-7733 CA #3136	200.00		
● Apr 22, 2021	<u>Check 10543</u>	700.00		
● Apr 22, 2021	<u>Check 10541</u>	376.19		
● Apr 21, 2021	<u>Check 10535</u>	4,020.55		
● Apr 21, 2021	<u>Check 70096</u>	390.91		
● Apr 20, 2021	<u>Check 10529</u>	492.67		
● Apr 20, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	7,680.00		
● Apr 19, 2021	<u>Check 10533</u>	1,289.70		
● Apr 16, 2021	<u>Check 10534</u>	300.21		
● Apr 15, 2021	<u>Check 10537</u>	417.02		
● Apr 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	104.00		
● Apr 14, 2021	<u>Check 10536</u>	880.00		
● Apr 14, 2021	<u>Check 10532</u>	383.30		
● Apr 14, 2021	<u>Check 10538</u>	77.45		
● Apr 14, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	235.48		
● Apr 13, 2021	ACH Payment CALPERS 3100	9,533.61		
● Apr 13, 2021	ACH Payment CALPERS 3100	3,062.09		
● Apr 13, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	137.50		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Apr 12, 2021	<u>Check 10530</u>	665.19		
● Apr 12, 2021	<u>Check 10531</u>	331.60		
● Apr 12, 2021	ACH Payment IRS USATAXPYMT	3,555.28		
● Apr 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	262.06		
● Apr 09, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	11,490.40		
● Apr 09, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	3,638.77		
● Apr 08, 2021	<u>Check 10526</u>	1,009.10		
● Apr 07, 2021	<u>Check 10523</u>	442.00		
● Apr 06, 2021	<u>Check 10524</u>	490.23		
● Apr 06, 2021	<u>Check 10525</u>	322.47		
● Apr 05, 2021	ACH Payment SPRINT8006396111 ACHBILLPAY WH3YPLB18DM9G0WH	33.79		
● Apr 02, 2021	POS Purchase POSTAL PLUS 530-8911626 CA #3136	69.80		
● Apr 01, 2021	<u>Check 10512</u>	16.01		



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
-------	-------------------------	--------------------

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

annual increase 2%

Credit for up to 3 yrs of experience given

Current contract days

210	210
-----	-----

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

annual increase 2%

Board Approval _____



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
-------	-------------------------	--------------------

Number of Days:

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

Daily Rate:

1	390.00	435.00
2	401.70	448.05
3	413.75	461.49
4	426.16	475.34
5	438.95	489.60
6	452.12	504.28

annual increase 3%

Credit for up to 3 yrs of experience given

Current contract days

210	210
-----	-----

Longevity to be determined

	Facilities/Safety Manager
	11 months / 225 days
2021	\$57,000
1	\$58,710
2	\$60,471
3	\$62,285
4	\$64,154
5	\$66,079

annual increase 3%

Board Approval _____



BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Blue Oak Charter School	Susan Domenighini Executive Director	sdomenighini@blueoakcharterschool.org (530) 879-7483 ext 2003

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Blue Oak utilized stakeholder surveys (sent on 04/16/21), leadership review and discussion (held on 04/01/21), committee meetings, board meetings (to be held on 05/12/21), data review, and town hall meetings (held on 04/22/21) to develop the Expanded Learning Opportunities Grant Plan. The timing coincided with the LCAP process, the two were integrated. Goals specifically designed for the ELO grant will be connected with the LCAP for long term needs.

A description of how students will be identified and the needs of students will be assessed.

Blue Oak students are regularly assessed throughout the year with teacher-developed block assessments and curriculum assessments. Schoolwide standardized assessments are completed tri-annually through iReady and CAASPP. Grade level appropriate tests such as B.P.S.T.(Basic Phonics Skills Test) or Rigby are given throughout the year as appropriate. The SRSS IE (Student Risk Screening Screening Scale - Internal and External) is used to assess social-emotional issues and is scheduled to completed at least annually. Blue Oak's leadership team meets weekly to review student data presented by teachers and address school-wide needs. The team includes representatives from academic and behavior support, Special Education, classroom teachers, and administration. Through this process, Blue Oak will determine students whose learning has dropped significantly during the COVID pandemic and who are in need of supports. Students may be referred to the Student Success Team (SST). This team includes at a minimum the parents, classroom teachers, and an administrator. A specifically targeted intervention plan is developed and reviewed every seven to eight weeks as long as necessary. 504 meetings may also be recommended from the Leadership Team. These are reviewed annually unless otherwise requested. The need for Special Education services may be determined through the SST or other processes. Students are assessed through the school psychologist, special education teacher, and other possible providers, an Individual Education Plan may be developed and reviewed at least annually.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Parents and guardians of Blue Oak students will be informed of the opportunities for supplemental instruction and support primarily through direct communication from the Blue Oak staff and faculty based on student-specific needs. Parents and guardians will also stay informed about all programs and supplemental learning opportunities through the weekly Acorn newsletter, Parent Square posts, website updates, Charter Council meetings, and classroom teacher postings. Facebook and Instagram are also used to inform the community of events and activities.

A description of the LEA's plan to provide supplemental instruction and support.

Blue Oak will provide supplemental instruction and support through the improvement of UDL (Universal Design for Learning) in first instruction including improved integration of movement, the development of an in-school RTi (Response to Intervention) period, study halls, and student-specific English Language Arts (ELA) & math intervention. This plan includes an increase in staffing for reading, ELA, movement & math. Blue Oak's school counselor has developed a program for next year to increase the awareness and understanding of Waldorf Trauma-Informed Practices, Restorative Practices, mental health awareness, and family supports. Family supports will include the

use of Social Work interns to specifically focus on homeless, foster, disengaged, and students at risk of abuse. Extended learning will also be offered after school through all-day Kindergarten, Chico Area Recreation District, and Middle School specific offerings.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	120,000	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	33,000	
Integrated student supports to address other barriers to learning	0	
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	0	
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	0	
Additional academic services for students	30,000	
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	5,000	

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Total Funds to implement the Strategies	188,000	

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

Blue Oak will coordinate the ELO with other federal Elementary and Secondary School Emergency Relief Funds through the oversight of the Finance Committee. This committee's responsibilities include that of the School Site Council and consists of representatives from the governing council, parents, faculty, support staff, and administration. Charter Impact, our back-office provider, provides monthly updates and supports the committee in oversight.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov or lcff@cde.ca.gov

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the

supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.

- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
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