

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

Join Zoom Meeting

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

**Meeting ID:** 983 4791 9501

**Passcode:** PUvR9p

**Tuesday, August 10th, 2021 - 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.

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

- 1.4. Audience to Address the Committee

*This is the opportunity for members of the community to address the committee concerning items not on the agenda. 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 July 13th, 2021.

**2. FINANCIAL REPORTS**

- 2.1. Charter Impact Monthly Report
  - 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. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.2. Point of Sale Transactions/Check Register

**3. BUSINESS**

- 3.1. Approve Meeting Dates for 2021/22 School Year
- 3.2. Re-Establish Committee Members and Roles
- 3.3. Accept Contracts
  - 3.3.1. Speech and Occupational Therapy Services, Full Circle
  - 3.3.2. Education Specialist Services, ATX
  - 3.3.3. School Psychologist, Sherwood Montessorri
- 3.4. Approve the Unaudited Actuals Report for 2020/21
- 3.5. Approve the Education Protection Account Final Expenditures for 2020/21
- 3.6. Executive Director's Report
  - 3.6.1. Marketing Results

**4. SUSTAINABLE SCHOOL DESIGN TASK FORCE**

- 4.1. Deliberation on What It Takes to Be Sustainable
- 4.2. Building Cost Projections
- 4.3. Staffing Cost Projections

**5. NEXT MEETING - Tuesday, September 14th, 2021 at 4:15PM**

**6. ADJOURNMENT**

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## AGENDA

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### OPEN SESSION - 4:15 PM

#### 1. OPENING

##### 1.1. Call Meeting to Order

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

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

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

##### 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."*

- Chelsea Parker read the school invocation.

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

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- There was no audience present.

**1.5. Agenda Modifications**

- There were no modifications made to the agenda.

**1.6. Approve Minutes from June 8th, 2021.**

- Susan Domenighini made a suggestion regarding the reference in the minutes about what stipends are or are not absorbed into the salary schedules. She clarified that the Waldorf stipend is absorbed in the salary schedule. The change was accepted by the rest of the BOFC members.
- Susan Domenighini made a motion to approve the minutes for June 8th. 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.

**2. FINANCIAL REPORTS**

**2.1. Charter Impact Monthly Report**

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

**2.2. Point of Sale Transactions/Check Register**

- Jim Weber, from Charter Impact, reviewed the June financial reports with the BOFC. June's report does not include some lagging bills and the such so this is sort of a first look at the end of year but where we should expect June to end. We are ending the year in a strong and favorable place. Timing has also been great so we are looking pretty good cash flow wise as well. The document presented also included some funding for next year that came in early.
- Maggie Buckley made a motion to approve the financial reports and POS transactions presented. 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.

### 3. BUSINESS

#### 3.1. Sustainable School Task Force

- The BOFC is also acting as a Sustainable School Design Task Force. The board would like to continue with this project to establish a sustainable school plan. This task force is designed to help support the school.
- Chelsea asked Jim to provide the BOFC with some sample budget information that might help us create a broader and more sustainable budget for future years. To start, she would like to look at the suggested cap for a total facility budget. Susan will also work up some possible scenarios as far as future class sizes, etc. Chelsea reminded BOFC members that as we enter into these discussions, it is going to be from a high level perspective.

#### 3.2. EPA Resolution

- The EPA is an annual requirement that needs to be approved by the end of the month. The EPA funds are part of our budget, and the document presented is essentially a description of how we are going to spend the money. It outlines the most clear use of the money and pretty much covers what we are already spending money on.
- Franki Boisseree and Nick Meier dropped out of the call due to technical issues. Nick Meier rejoined.
- Susan Domenighini made a motion to approve the EPA Resolution. 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. School Nurse MOU from CCDC

- The contract presented from Chico Country Day School is an MOU to share the

School Nurse, Natalie Wren, with their school as we did this past school year. She was excellent and did an amazing job for Blue Oak during COVID. The contract is the same other than a slight increase in her salary; funds for this increase are available in the budget.

- Maggie Buckley made a motion to recommend that the BOCC retains the nurse we have been using and approves the MOU contract. Chelsea Parker 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			

➤

### 3.4. Policy Review

#### 3.4.1. Fiscal Policies and Procedures

- Franki Boisseree rejoined the meeting.
- The Fiscal Policies and Procedures were last looked at by the board in 2018. Susan Domenighini and Jim Weber feel that these should start to be reviewed annually to make sure they are up-to-date and that we are adhering to them.
- The marked up document presented was reviewed with a fine tooth comb by Susan Domenighini and Maggie Buckley. Many minor changes were made such as corrections to spelling errors, simple language, and from names to titles (i.e.e from CSMC to Back Office Provider).
- Chelsea Parker asked if we wanted to keep the procedural detail in the same document as our policies; most schools don't. Susan feels we are still in recovery mode and would like to keep the procedures in the policy for now; this can change in the future. The marked up document is representative of how the school is currently doing things in the business office; it is still reasonable and realistic in the current environment.
- Jim Weber clarified a question regarding the term inventory in fiscal policies and procedures. In common practice, there are three tiers required for inventory:
  - Single items of \$5,000 or more must be recorded in financial records and treated as a fixed asset,
  - Anything bought with federal money needs to be inventoried,
  - And an inventoried list of items over \$1,000 need to be kept as well.
- Another question was raised regarding the \$3,000 limit to the Executive Director expenditures for contracts and agreements; most schools allow \$10,000. Chelsea would like to word it "within the operating budget." Making this increase to the Executive Directors limit ensures that the Administration does not need to scramble to call a special meeting for funds that are already allotted in the

budget. The Executive Director will still have to report spending every month to the BOCC even with the increased limit.

- Chelsea Parker made a motion to recommend the BOCC approve the updated fiscal policies and procedures with the presented changes and the recommended spending ability increase from \$3,000 to \$10,000 for the Executive Director as discussed. Franki Boisseree will second 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.

### 3.5. Executive Director's Report

- Susan Domenighini reported on the schools current enrollment numbers, class waiting lists, PPP loan forgiveness, state budget updates, and other business office updates. The Executive Director reports can be found in this month's BOFC packet on the school website.

### 4. NEXT MEETING - August 10th, 2021 at 4:15PM

### 5. ADJOURNMENT

- Chelsea adjourned the meeting at 5:33PM.

Minutes Taken By: Alexandra Archer

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



# Blue Oak Charter School

Monthly Financial Presentation – July 2021

# July Highlights

## Highlights

- Forecast surplus near budget, **\$11K**.
- Revenue near budget, **+\$22K**.
- Expenses near budget (**\$24K**).
- Cash ended month **\$537K**, 52 days expenses.
- **Funding included in 21/22 budget:**
  - In-Person Instruction **\$88K**
  - Expanded Learning Opportunities **\$189K**
  - ESSER I and GEER **\$80K**
  - ESSER II **\$86K (34% of \$251,240)**
  - ESSER III held for future years (\$562,707)

## Compliance and Reporting

- Unaudited Actuals Report and final EPA expenditures for 2020/21 are presented for approval.
- Quarterly reporting was completed during July.

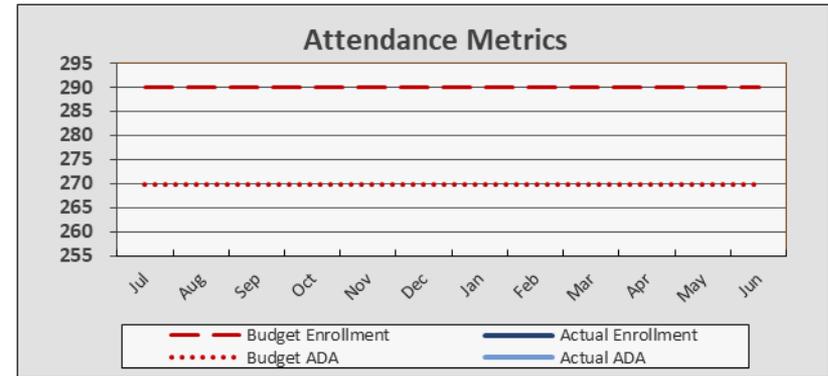
# Attendance Data and Metrics



## 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>	<i>n/a</i>	<i>290</i>	<i>290</i>
<i>ADA</i>	<i>n/a</i>	<i>270</i>	<i>270</i>
<i>Attendance Rate</i>	<i>n/a</i>	<i>93.0%</i>	<i>93.0%</i>
<i>Unduplicated %</i>	<i>57.8%</i>	<i>57.8%</i>	<i>58.5%</i>
<i>Revenue per ADA</i>		<i>\$14,018</i>	<i>\$13,936</i>
<i>Expenses per ADA</i>		<i>\$13,979</i>	<i>\$13,891</i>

## Attendance Metrics



Forecast 290 enrollment, 93% P-2 ADA (269.70) and UPP 57.82%.  
LCFF is calculated at \$9,576 per ADA.

# Revenue

- July Updates
  - Increased special education funding +\$17K and lottery +\$7K.

## Revenue

	<i>Year-to-Date</i>		
	<b>Actual</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	10,057	138,401	(128,344)
Other Local Revenue	403	-	403
<b>Total Revenue</b>	<b>\$ 10,460</b>	<b>\$ 138,401</b>	<b>\$ (127,940)</b>

	<i>Annual/Full Year</i>		
	<b>Forecast</b>	<b>Budget</b>	<b>Fav/(Unf)</b>
State Aid-Rev Limit	\$ 2,582,580	\$ 2,585,457	\$ (2,877)
Federal Revenue	295,121	295,121	-
Other State Revenue	852,626	827,865	24,760
Other Local Revenue	50,403	50,000	403
<b>Total Revenue</b>	<b>\$ 3,780,730</b>	<b>\$ 3,758,444</b>	<b>\$ 22,286</b>

# Expenses



- July Updates
  - Expenses increase – approved salary rates, additional Summer hours.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 148,171	\$ 14,612	\$ (133,559)	\$ 1,583,479	\$ 1,565,193	\$ (18,286)
Classified Salaries	10,586	11,580	994	444,768	445,762	994
Benefits	43,650	16,742	(26,908)	557,840	551,160	(6,680)
Books and Supplies	3,352	5,917	2,564	93,200	93,200	-
Subagreement Services	-	2,000	2,000	133,880	133,880	-
Operations	10,024	11,657	1,633	146,485	146,485	-
Facilities	49,552	50,700	1,148	607,756	608,404	648
Professional Services	9,606	7,766	(1,840)	183,217	182,837	(380)
Depreciation	1,619	1,619	(0)	19,426	19,426	(0)
Interest	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 276,561</b>	<b>\$ 122,594</b>	<b>\$ (153,967)</b>	<b>\$ 3,770,051</b>	<b>\$ 3,746,348</b>	<b>\$ (23,703)</b>

# Surplus / (Deficit) & Fund Balance

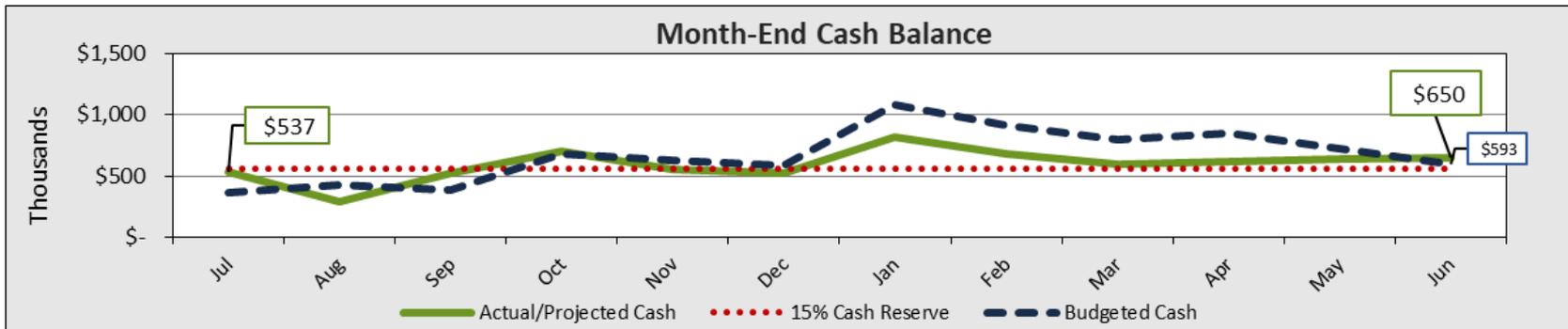
- Forecast surplus near budget.
- Fund balance forecast **\$1.16 million**, 31%, 112 days expenses.

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ (266,101)	\$ 15,807	\$ (281,908)
Beginning Fund Balance	<u>1,150,983</u>	<u>1,150,983</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 884,882</b></u>	<u><b>\$ 1,166,789</b></u>	
<i>As a % of Annual Expenses</i>	23.5%	31.1%	

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
<b>Total Surplus(Deficit)</b>	\$ 10,679	\$ 12,096	\$ (1,417)
Beginning Fund Balance	<u>1,150,983</u>	<u>1,150,983</u>	
<b>Ending Fund Balance</b>	<u><b>\$ 1,161,661</b></u>	<u><b>\$ 1,163,078</b></u>	
<i>As a % of Annual Expenses</i>	30.8%	31.0%	

# Cash Balance

- Current cash **\$537K**, 52 days.
- Cash surplus is forecast to remain steady throughout the year.



# Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Aug-27	<b>Mandate Block Grant Application</b> - Mandate Block Grant funding is available to fund the costs of mandated programs and activities. The Mandate Block Grant application is the only option for charter schools to receive this funding. (2020/21 funding per PY ADA K-8 \$16.86, 9-12 \$46.87).	Charter Impact	No	No	<a href="https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp">https://www.cde.ca.gov/fg/aa/ca/mandatebg.asp</a>
DATA TEAM	Aug-27	<b>CALPADS EOY 1, 2, 3 and 4 Amendment Window Deadline</b> - Course completion data for grades 7-12, CTE participants, concentrators, completers, program eligibility/participation, homeless student counts, student discipline, cumulative enrollment and student absence data must be submitted to CDE by 8/27/2021.	NOCCS	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>
DATA TEAM	Aug-31	<b>Administer English Language Proficiency Assessment for California (ELPAC) Initial Assessment</b> - Based on the results of the home language survey, every pupil in California whose native language is not English is required to be tested within 30 days of the start of school. Be sure to note your school's 30th day of instruction and test all ELPAC students before that date. This reporting is used for students' academic performance and state and federal accountability reporting requirements.	NOCCS	No	No	<a href="https://www.cde.ca.gov/ta/tg/ep/">https://www.cde.ca.gov/ta/tg/ep/</a>
FINANCE	Sep-03	<b>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	
FINANCE	Set by Authorizer	<b>Unaudited Actual Reports</b> - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th).	Charter Impact	Yes	Yes	<a href="https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp">https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp</a>
FINANCE	Sep-30	<b>Prop 39 (CA Clean Energy Jobs Act) - Annual progress reports must include project work for the period of July 1, 2020 through June 30, 2021, due September 30, 2021</b> , LEAs must provide an annual progress report to the CEC for each approved energy expenditure plan until all energy measures within the expenditure plan are completed/installed. As the project installation deadline is June 30, 2021, this will be the final year for annual reports. Annual progress report templates will be made available July 1, 2021, through the Energy Expenditure Plan Online Reporting system found at <a href="https://www.p39plan.org">https://www.p39plan.org</a> .	NOCCS	No	No	<a href="https://www.energy.ca.gov/programs-and-topics/programs/california-clean-energy-jobs-act-proposition-39-k-12-program">https://www.energy.ca.gov/programs-and-topics/programs/california-clean-energy-jobs-act-proposition-39-k-12-program</a>

# Appendices

## As of July 31, 2021

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

# *Blue Oak Charter School*

**Financial Package**

**July 31, 2021**

*Presented by:*



# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY21-22

Revised 8/09/21

ADA = 269.70



	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>ADA = 269.70</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	63,855	63,855	114,939	114,939	114,939	114,939	114,939	97,349	97,349	97,349	97,349	97,349	1,189,150	1,395,126	(205,976)
8012 Education Protection Account	-	-	-	172,342	-	-	172,342	-	-	172,342	-	-	172,342	689,369	525,184	164,186
8096 In Lieu of Property Taxes	-	42,244	84,487	56,325	56,325	56,325	56,325	56,325	98,568	49,284	49,284	49,284	49,284	704,060	665,148	38,912
	-	106,099	148,342	343,606	171,264	171,264	343,606	171,264	195,917	318,975	146,633	146,633	318,975	2,582,580	2,585,457	(2,877)
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	33,713	33,713	33,713	-
8290 Title I, Part A - Basic Low Income	-	-	18,686	-	-	56,059	-	-	-	-	-	-	-	74,745	74,745	-
8291 Title II, Part A - Teacher Quality	-	-	2,521	-	-	7,562	-	-	-	-	-	-	-	10,083	10,083	-
8296 Other Federal Revenue	-	-	44,145	-	-	44,145	-	-	44,145	-	-	44,145	-	176,581	176,581	-
	-	-	65,352	-	-	107,766	-	-	44,145	-	-	44,145	33,713	295,121	295,121	-
<b>Other State Revenue</b>																
8311 State Special Education	10,057	10,057	18,103	18,103	18,103	18,103	18,103	14,928	14,928	14,928	14,928	-	14,928	185,268	168,432	16,836
8545 School Facilities (SB740)	-	-	-	-	-	-	146,973	-	-	-	73,487	-	73,487	293,946	293,946	-
8550 Mandated Cost	-	-	-	-	-	5,049	-	-	-	-	-	-	-	5,049	4,946	103
8560 State Lottery	-	-	-	-	-	-	16,722	-	-	16,722	-	-	28,047	61,492	53,670	7,821
8599 Other State Revenue	-	138,401	-	138,401	-	-	-	-	-	-	-	30,070	-	306,871	306,871	-
	10,057	148,458	18,103	156,504	18,103	23,152	181,798	14,928	14,928	31,650	88,414	30,070	116,462	852,626	827,865	24,760
<b>Other Local Revenue</b>																
8699 School Fundraising	403	2,500	2,500	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	-	-	50,403	50,000	403
	403	2,500	2,500	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	-	-	50,403	50,000	403
<b>Total Revenue</b>	<b>10,460</b>	<b>257,057</b>	<b>234,297</b>	<b>506,610</b>	<b>194,867</b>	<b>307,682</b>	<b>530,904</b>	<b>191,692</b>	<b>260,490</b>	<b>356,125</b>	<b>240,547</b>	<b>220,848</b>	<b>469,150</b>	<b>3,780,730</b>	<b>3,758,444</b>	<b>22,286</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	115,370	127,226	127,226	127,226	127,226	127,226	127,226	127,226	127,226	127,226	-	-	-	1,260,408	1,269,761	9,353
1170 Teachers' Substitute Hours	120	3,817	3,817	3,817	3,817	3,817	3,817	3,817	3,817	3,817	-	-	-	34,471	38,093	3,622
1175 Teachers' Extra Duty/Stipends	15,115	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	-	-	46,615	35,000	(11,615)
1200 Pupil Support Salaries	1,436	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	-	-	48,425	46,990	(1,436)
1300 Administrators' Salaries	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	-	193,560	175,350	(18,210)
	148,171	155,372	155,372	155,372	155,372	155,372	155,372	155,372	155,372	155,372	20,829	16,130	-	1,583,479	1,565,193	(18,286)
<b>Classified Salaries</b>																
2100 Instructional Salaries	1,415	17,483	17,483	17,483	17,483	17,483	17,483	17,483	17,483	17,483	17,483	-	-	176,242	174,828	(1,415)
2400 Clerical and Office Staff Salaries	8,699	14,128	14,128	14,128	14,128	14,128	14,128	14,128	14,128	14,128	14,128	11,580	-	161,561	164,442	2,881
2900 Other Classified Salaries	472	10,131	10,131	10,131	10,131	10,131	10,131	10,131	10,131	10,131	10,131	5,182	-	106,965	106,493	(472)
	10,586	41,742	41,742	41,742	41,742	41,742	41,742	41,742	41,742	41,742	41,742	16,762	-	444,768	445,762	994
<b>Benefits</b>																
3101 STRS	23,305	24,774	24,774	24,774	24,774	24,774	24,774	24,774	24,774	24,774	3,321	2,572	-	252,168	249,179	(2,989)
3202 PERS	4,244	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	3,864	-	104,329	102,525	(1,804)
3301 OASDI	1,191	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	2,594	1,042	-	28,171	27,637	(533)
3311 Medicare	2,196	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	909	478	-	29,350	29,159	(191)
3401 Health and Welfare	9,611	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	-	122,819	123,500	681
3501 State Unemployment	1,863	154	154	154	154	154	768	615	307	154	154	154	-	4,782	3,073	(1,709)
3601 Workers' Compensation	1,185	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	501	264	-	16,167	16,088	(79)
3901 Other Benefits	55	-	-	-	-	-	-	-	-	-	-	-	-	55	-	(55)
	43,650	51,878	51,878	51,878	51,878	51,878	52,493	52,339	52,032	51,878	27,393	18,664	-	557,840	551,160	(6,680)
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	1,534	5,000	5,000	5,000	3,466	-	-	-	-	-	-	-	-	20,000	20,000	-
4200 Books and Reference Materials	496	400	400	400	304	-	-	-	-	-	-	-	-	2,000	2,000	-
4302 School Supplies	245	2,500	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	-	30,000	30,000	-
4305 Software	865	1,050	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	-	12,600	12,600	-
4310 Office Expense	212	1,667	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	-	20,000	20,000	-
4312 School Fundraising Expense	-	300	330	330	330	330	330	330	330	330	330	330	-	3,600	3,600	-
4400 Noncapitalized Equipment	-	1,000	400	400	400	400	400	400	400	400	400	400	-	5,000	5,000	-
	3,352	11,917	11,736	11,736	10,106	6,336	6,336	6,336	6,336	6,336	6,336	6,336	-	93,200	93,200	-

**Blue Oak Charter School**  
**Monthly Cash Flow/Forecast FY21-22**

Revised 8/09/21



ADA = 269.70

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	2,000	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	-	24,000	24,000	-
5102 Special Education	-	9,761	9,761	9,761	9,761	9,761	9,761	9,761	9,761	9,761	9,761	9,761	-	107,370	107,370	-
5105 Security	-	228	228	228	228	228	228	228	228	228	228	228	-	2,510	2,510	-
	-	11,989	12,189	12,189	12,189	12,189	12,189	12,189	12,189	12,189	12,189	12,189	-	133,880	133,880	-
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	455	455	455	455	455	455	455	455	455	455	455	-	5,000	5,000	-
5300 Dues & Memberships	-	324	356	356	356	356	356	356	356	356	356	356	-	3,885	3,885	-
5400 Insurance	2,654	3,500	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	-	42,000	42,000	-
5501 Utilities	6,912	5,833	5,725	5,725	5,725	5,725	5,725	5,725	5,725	5,725	5,725	5,725	-	70,000	70,000	-
5502 Janitorial Services	-	1,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-	12,000	12,000	-
5900 Communications	458	1,000	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	-	12,000	12,000	-
5901 Postage and Shipping	-	-	160	160	160	160	160	160	160	160	160	160	-	1,600	1,600	-
	10,024	12,112	12,435	12,435	12,435	12,435	12,435	12,435	12,435	12,435	12,435	12,435	-	146,485	146,485	-
<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	0
5603 Equipment Leases	685	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-	15,352	16,000	648
5610 Repairs and Maintenance	-	500	550	550	550	550	550	550	550	550	550	550	-	6,000	6,000	-
	49,552	50,700	50,750	50,750	50,750	50,750	50,750	50,750	50,750	50,750	50,750	50,750	-	607,756	608,404	648
<b>Professional/Consulting Services</b>																
5801 IT	-	377	414	414	414	414	414	414	414	414	414	414	-	4,518	4,518	-
5802 Audit & Taxes	-	-	-	4,667	4,667	4,667	-	-	-	-	-	-	-	14,000	14,000	-
5803 Legal	-	625	688	688	688	688	688	688	688	688	688	688	-	7,500	7,500	-
5804 Professional Development	289	-	471	471	471	471	471	471	471	471	471	471	-	5,000	5,000	-
5805 General Consulting	129	-	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	-	21,496	21,496	-
5806 Special Activities/Field Trips	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	10,000	10,000	-
5807 Bank Charges	-	-	30	30	30	30	30	30	30	30	30	30	-	300	300	-
5809 Other taxes and fees	34	-	997	997	997	997	997	997	997	997	997	997	-	10,000	10,000	-
5810 Payroll Service Fee	20	500	548	548	548	548	548	548	548	548	548	548	-	6,000	6,000	-
5811 Management Fee	6,264	6,301	6,301	6,301	6,301	6,301	6,301	6,301	6,301	6,301	6,301	6,301	-	75,577	75,169	(409)
5812 District Oversight Fee	-	1,061	1,483	3,436	1,713	1,713	3,436	1,713	1,959	3,190	1,466	1,466	3,190	25,826	25,855	29
5815 Public Relations/Recruitment	2,870	-	13	13	13	13	13	13	13	13	13	13	-	3,000	3,000	-
	9,606	8,864	14,082	20,701	18,978	18,978	16,034	14,311	14,557	15,788	14,065	14,065	3,190	183,217	182,837	(380)
<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>Total Expenses</b>	<b>276,561</b>	<b>346,193</b>	<b>351,803</b>	<b>358,423</b>	<b>355,069</b>	<b>351,299</b>	<b>348,970</b>	<b>347,093</b>	<b>347,033</b>	<b>348,110</b>	<b>187,357</b>	<b>148,950</b>	<b>3,190</b>	<b>3,770,051</b>	<b>3,746,348</b>	<b>(23,703)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(266,101)</b>	<b>(89,136)</b>	<b>(117,506)</b>	<b>148,187</b>	<b>(160,202)</b>	<b>(43,617)</b>	<b>181,934</b>	<b>(155,402)</b>	<b>(86,543)</b>	<b>8,016</b>	<b>53,190</b>	<b>71,898</b>	<b>465,960</b>	<b>10,679</b>	<b>12,096</b>	<b>(1,417)</b>

**Blue Oak Charter School**  
**Monthly Cash Flow/Forecast FY21-22**

Revised 8/09/21

ADA = 269.70



	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(266,101)	(89,136)	(117,506)	148,187	(160,202)	(43,617)	181,934	(155,402)	(86,543)	8,016	53,190	71,898	465,960	10,679		
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	400,664	-	352,488	27,612	-	-	111,255	-	-	-	-	-	(469,150)	422,869		
Grants and Contributions Rec.	10,920	-	-	-	-	-	-	-	-	-	-	-	-	10,920		
Prepaid Expenses	(438)	1,280	1,280	1,280	915	597	468	468	468	468	468	468	-	7,720		
Accounts Payable	(14,151)	-	-	-	-	-	-	-	-	-	-	-	3,190	(10,962)		
Accrued Expenses	9,803	(23,880)	-	-	-	-	-	-	-	-	-	-	-	(14,077)		
Summer Holdback	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350	7,350	(36,750)	(36,750)	-	-		
Deferred Revenues	25,124	(138,401)	(20,223)	-	-	-	-	-	-	-	-	(25,124)	-	(158,624)		
<b>Total Change in Cash</b>	<b>174,790</b>	<b>(241,168)</b>	<b>225,008</b>	<b>186,048</b>	<b>(150,318)</b>	<b>(34,051)</b>	<b>302,625</b>	<b>(145,965)</b>	<b>(77,106)</b>	<b>17,452</b>	<b>18,526</b>	<b>12,110</b>				
Cash, Beginning of Month	361,751	536,541	295,373	520,381	706,429	556,111	522,060	824,685	678,720	601,614	619,066	637,592				
<b>Cash, End of Month</b>	<b>536,541</b>	<b>295,373</b>	<b>520,381</b>	<b>706,429</b>	<b>556,111</b>	<b>522,060</b>	<b>824,685</b>	<b>678,720</b>	<b>601,614</b>	<b>619,066</b>	<b>637,592</b>	<b>649,703</b>				

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

July 31, 2021

	<b>Current Balance</b>	<b>Beginning Year Balance</b>	<b>YTD Change</b>	<b>YTD % Change</b>
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	\$ 536,541	\$ 361,751	\$ 174,790	48%
Accounts Receivable	303	11,223	(10,920)	-97%
Public Funding Receivables	491,356	892,020	(400,664)	-45%
Prepaid Expenses	78,016	77,578	438	1%
<b>Total Current Assets</b>	<b>1,106,216</b>	<b>1,342,572</b>	<b>(236,356)</b>	<b>-18%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	19,426	21,045	(1,619)	-8%
Deposits	28,000	28,000	-	0%
<b>Total Long Term Assets</b>	<b>47,426</b>	<b>49,045</b>	<b>(1,619)</b>	<b>-3%</b>
<b>Total Assets</b>	<b>\$ 1,153,642</b>	<b>\$ 1,391,617</b>	<b>\$ (237,975)</b>	<b>-17%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ (10,015)	\$ 4,136	\$ (14,151)	-342%
Accrued Liabilities	95,028	77,875	17,153	22%
Deferred Revenue	183,748	158,624	25,124	16%
<b>Total Current Liabilities</b>	<b>268,761</b>	<b>240,635</b>	<b>28,126</b>	<b>12%</b>
<b>Total Liabilities</b>	<b>268,761</b>	<b>240,635</b>	<b>28,126</b>	<b>12%</b>
<b>Total Net Assets</b>	<b>884,882</b>	<b>1,150,983</b>	<b>(266,101)</b>	<b>-23%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,153,642</b>	<b>\$ 1,391,617</b>	<b>\$ (237,975)</b>	<b>-17%</b>

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended July 31, 2021

	Month Ended 07/31/21	YTD Ended 07/31/21
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (266,101)	\$ (266,101)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	1,619
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	400,664	400,664
Grants, Contributions & Pledges Receivable	10,920	10,920
Prepaid Expenses	(438)	(438)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(14,151)	(14,151)
Accrued Expenses	17,153	17,153
Deferred Revenue	25,124	25,124
<b>Total Cash Flows from Operating Activities</b>	<b>174,790</b>	<b>174,790</b>
Change in Cash & Cash Equivalents	174,790	174,790
Cash & Cash Equivalents, Beginning of Period	361,751	361,751
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 536,541</b>	<b>\$ 536,541</b>

**Blue Oak Charter School**

**Statement of Activities**

For the period ended July 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
State Aid - Revenue Limit							
LCFF State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,395,126
Education Protection Account	-	-	-	-	-	-	525,184
In Lieu of Property Taxes	-	-	-	-	-	-	665,148
<b>Total State Aid - Revenue Limit</b>	-	-	-	-	-	-	2,585,457
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	33,712
Title I, Part A - Basic Low Income	-	-	-	-	-	-	74,745
Title II, Part A - Teacher Quality	-	-	-	-	-	-	10,083
Other Federal Revenue	-	-	-	-	-	-	176,581
<b>Total Federal Revenue</b>	-	-	-	-	-	-	295,121
Other State Revenue							
State Special Education	10,057	-	10,057	10,057	-	10,057	168,432
School Facilities (SB740)	-	-	-	-	-	-	293,946
Mandated Cost	-	-	-	-	-	-	4,946
State Lottery	-	-	-	-	-	-	53,670
Other State Revenue	-	138,401	(138,401)	-	138,401	(138,401)	306,871
<b>Total Other State Revenue</b>	10,057	138,401	(128,344)	10,057	138,401	(128,344)	827,865
Other Local Revenue							
School Fundraising	403	-	403	403	-	403	50,000
Transfers of Apportionments	-	-	-	-	-	-	-
<b>Total Other Local Revenue</b>	403	-	403	403	-	403	50,000
<b>Total Revenues</b>	<b>10,460</b>	<b>138,401</b>	<b>(127,940)</b>	<b>10,460</b>	<b>138,401</b>	<b>(127,940)</b>	<b>3,758,444</b>
<b>Expenses</b>							
Certificated Salaries							
Teachers' Salaries	115,370	-	(115,370)	115,370	-	(115,370)	1,269,761
Teachers' Substitute Hours	120	-	(120)	120	-	(120)	38,093
Teachers' Extra Duty/Stipends	15,115	-	(15,115)	15,115	-	(15,115)	35,000
Pupil Support Salaries	1,436	-	(1,436)	1,436	-	(1,436)	46,990
Administrators' Salaries	16,130	14,612	(1,517)	16,130	14,612	(1,517)	175,350
<b>Total Certificated Salaries</b>	148,171	14,612	(133,559)	148,171	14,612	(133,559)	1,565,193
Classified Salaries							
Instructional Salaries	1,415	-	(1,415)	1,415	-	(1,415)	174,828
Clerical and Office Staff Salaries	8,699	11,580	2,881	8,699	11,580	2,881	164,442
Other Classified Salaries	472	-	(472)	472	-	(472)	106,493
<b>Total Classified Salaries</b>	10,586	11,580	994	10,586	11,580	994	445,762
Benefits							
State Teachers' Retirement System, certificated	23,305	2,326	(20,979)	23,305	2,326	(20,979)	249,179
Public Employees' Retirement System, classified	4,244	2,663	(1,581)	4,244	2,663	(1,581)	102,525
OASDI/Medicare/Alternative, certificated	1,191	718	(473)	1,191	718	(473)	27,637
Medicare/Alternative, certificated	2,196	380	(1,816)	2,196	380	(1,816)	29,159
Health and Welfare Benefits, certificated	9,611	10,292	681	9,611	10,292	681	123,500
State Unemployment Insurance, certificated	1,863	154	(1,709)	1,863	154	(1,709)	3,073
Workers' Compensation Insurance, certificated	1,185	210	(975)	1,185	210	(975)	16,088
Other Benefits, certificated positions	55	-	(55)	55	-	(55)	-
<b>Total Benefits</b>	43,650	16,742	(26,908)	43,650	16,742	(26,908)	551,160

**Blue Oak Charter School**

**Statement of Activities**

For the period ended July 31, 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	1,534	-	(1,534)	1,534	-	(1,534)	20,000
Books and Reference Materials	496	400	(96)	496	400	(96)	2,000
School Supplies	245	2,500	2,255	245	2,500	2,255	30,000
Software	865	1,050	185	865	1,050	185	12,600
Office Expense	212	1,667	1,455	212	1,667	1,455	20,000
School Fundraising Expense	-	300	300	-	300	300	3,600
Noncapitalized Equipment	-	-	-	-	-	-	5,000
<b>Total Books &amp; Supplies</b>	<b>3,352</b>	<b>5,917</b>	<b>2,564</b>	<b>3,352</b>	<b>5,917</b>	<b>2,564</b>	<b>93,200</b>
Subagreement Services							
Nursing	-	2,000	2,000	-	2,000	2,000	24,000
Special Education	-	-	-	-	-	-	107,370
Security	-	-	-	-	-	-	2,510
<b>Total Subagreement Services</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>133,880</b>
Operations & Housekeeping							
Auto and Travel	-	-	-	-	-	-	5,000
Dues & Memberships	-	324	324	-	324	324	3,885
Insurance	2,654	3,500	846	2,654	3,500	846	42,000
Utilities	6,912	5,833	(1,079)	6,912	5,833	(1,079)	70,000
Janitorial Services	-	1,000	1,000	-	1,000	1,000	12,000
Communications	458	1,000	542	458	1,000	542	12,000
Postage and Shipping	-	-	-	-	-	-	1,600
<b>Total Operations &amp; Housekeeping</b>	<b>10,024</b>	<b>11,657</b>	<b>1,633</b>	<b>10,024</b>	<b>11,657</b>	<b>1,633</b>	<b>146,485</b>
Facilities, Repairs & Other Leases							
Rent	48,867	48,867	0	48,867	48,867	0	586,404
Equipment Leases	685	1,333	648	685	1,333	648	16,000
Repairs and Maintenance	-	500	500	-	500	500	6,000
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>49,552</b>	<b>50,700</b>	<b>1,148</b>	<b>49,552</b>	<b>50,700</b>	<b>1,148</b>	<b>608,404</b>
Professional/Consulting Services							
IT	-	377	377	-	377	377	4,518
Audit & Taxes	-	-	-	-	-	-	14,000
Legal	-	625	625	-	625	625	7,500
Professional Development	289	-	(289)	289	-	(289)	5,000
General Consulting	129	-	(129)	129	-	(129)	21,496
Special Activities/Field Trips	-	-	-	-	-	-	10,000
Bank Charges	-	-	-	-	-	-	300
Other Taxes and Fees	34	-	(34)	34	-	(34)	10,000
Payroll Service Fee	20	500	480	20	500	480	6,000
Management Fee	6,264	6,264	0	6,264	6,264	0	75,169
District Oversight Fee	-	-	-	-	-	-	25,855
Public Relations/Recruitment	2,870	-	(2,870)	2,870	-	(2,870)	3,000
<b>Total Professional/Consulting Services</b>	<b>9,606</b>	<b>7,766</b>	<b>(1,840)</b>	<b>9,606</b>	<b>7,766</b>	<b>(1,840)</b>	<b>182,837</b>
Depreciation							
Depreciation Expense	1,619	1,619	(0)	1,619	1,619	(0)	19,426
<b>Total Depreciation</b>	<b>1,619</b>	<b>1,619</b>	<b>(0)</b>	<b>1,619</b>	<b>1,619</b>	<b>(0)</b>	<b>19,426</b>
<b>Total Expenses</b>	<b>276,561</b>	<b>122,594</b>	<b>(153,967)</b>	<b>276,561</b>	<b>122,594</b>	<b>(153,967)</b>	<b>3,746,348</b>
<b>Change in Net Assets</b>	<b>(266,101)</b>	<b>15,807</b>	<b>(281,908)</b>	<b>(266,101)</b>	<b>15,807</b>	<b>(281,908)</b>	<b>12,096</b>
Net Assets, Beginning of Period	1,150,983			1,150,983			
<b>Net Assets, End of Period</b>	<b>\$ 884,882</b>			<b>\$ 884,882</b>			

**Blue Oak Charter School**

**Accounts Payable Aging**

July 31, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Comcast	120428264	4/1/2021	5/1/2021	\$ -	\$ -	\$ -	\$ -	\$ (10,015)	\$ (10,015)
<b>Total Outstanding Invoices</b>				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,015)</u>	<u>\$ (10,015)</u>

## Blue Oak Charter School

### Check Register

For the period ended July 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10625	Alba Miranda	7/9/2021	\$ 200.00
10626	Blue Shield of California	7/9/2021	586.42
10627	Brianna Lee	7/9/2021	124.67
10628	Butte County Office of Education	7/9/2021	7,875.00
10629	Carpet Restoration Company	7/9/2021	4,516.20
10630	CliftonLarsonAllen LLP	7/9/2021	2,205.00
10631	Comcast	7/9/2021	640.48
10632	J C Nelson Supply Co	7/9/2021	254.72
10633	PG&E	7/9/2021	5,522.58
10634	Screencastify, LLC	7/9/2021	2,500.00
10635	STREAM Charter School	7/9/2021	2,925.00
10636	Susan Whittlesey	7/9/2021	15.96
10637	Syncb/Amazon	7/9/2021	391.18
10638	Advanced Document Concepts for Business	7/22/2021	65.81
10639	Anthem Blue Cross	7/22/2021	14,528.25
10640	Brianna Lee	7/22/2021	1,800.00
10641	California Water Service	7/22/2021	1,389.54
10642	Department of Justice	7/22/2021	96.00
10643	Employers Preferred Ins. Co	7/22/2021	1,741.60
10644	Evergreen Janitorial Supply Inc	7/22/2021	174.47
10645	J C Nelson Supply Co	7/22/2021	19.56
10646	Jennifer Bryan-Glennen	7/22/2021	1,800.00
10647	Law Offices of Young, Minney & Corr, LLP	7/22/2021	370.50
10648	Leen-Liberty Park	7/22/2021	48,866.97
10649	MC2 Design Group, Inc.	7/22/2021	2,275.00
10650	Philadelphia Insurance Companies	7/22/2021	1,871.68
10651	T-Mobile	7/22/2021	1,651.26
10652	TIAA Commercial Finance, Inc.	7/22/2021	323.61
10653	TIAA Commercial Finance, Inc.	7/22/2021	685.19
10654	Blue Shield of California	7/29/2021	320.80
10655	Comcast	7/29/2021	324.98
10656	Employers Preferred Ins. Co	7/29/2021	1,252.60
10657	Growing Up Chico	7/29/2021	340.00
10658	Humana Insurance Co	7/29/2021	1,999.13
10659	Law Offices of Young, Minney & Corr, LLP	7/29/2021	30.00
10660	North State Parent	7/29/2021	255.00
10661	Office Depot Inc	7/29/2021	86.19
10662	Pure Water Partners	7/29/2021	257.40
10663	Recology Butte Colusa Counties	7/29/2021	1,024.75
10664	School Datebooks	7/29/2021	413.57
ACH	CalPERS	7/1/2021	9,440.62

## Blue Oak Charter School

### Check Register

For the period ended July 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	CalPERS	7/1/2021	1,377.47
ACH	Sound Circle Center	7/1/2021	309.00
ACH	Sprint	7/7/2021	33.21
ACH	Cool School Studios	7/8/2021	60.33
ACH	Nearby Naturals	7/8/2021	48.82
ACH	Steve Spangler Science	7/8/2021	37.15
ACH	Mazaeus Saffron	7/8/2021	26.55
ACH	Nearby Naturals	7/8/2021	23.40
ACH	Internal Revenue Services	7/12/2021	1,292.29
ACH	Employment Development Dept	7/12/2021	70.45
ACH	Employment Development Dept	7/12/2021	64.73
ACH	Internal Revenue Services	7/13/2021	119.54
ACH	Employment Development Dept	7/13/2021	18.90
ACH	Employment Development Dept	7/13/2021	3.52
ACH	Waldorf Early Childhood Association of North America	7/14/2021	82.50
ACH	Benefit Resource, Inc	7/15/2021	104.00
ACH	Employment Development Dept	7/14/2021	142.84
ACH	Employment Development Dept	7/27/2021	1,640.29
ACH	Employment Development Dept	7/27/2021	4,750.26
ACH	Internal Revenue Services	7/27/2021	<u>18,925.95</u>
<b>Total Disbursements Issued in July</b>			<b><u>\$ 150,292.89</u></b>

<b>Grade</b>	<b>Teacher</b>	<b>Students Confirmed</b>	<b>Totals</b>	<b>Waitlist</b>
<b>K</b>	Susan	22	44	5
	Cheryl	22		
<b>1st</b>	Bryan Glennen	24	24	
<b>2nd</b>	McDonald	25	25	
<b>3rd</b>	Machek	28	28	4
<b>4th</b>	Moss	17	34	
	S Lee	17		
<b>5th</b>	Murray	17	36	
	Hamblin	19		
<b>6th</b>	B Lee	28	28	2
<b>7th</b>	Madera	22	45	
	Welch	23		
<b>8th</b>	Jones	27	27	
<b>TOTAL</b>			<b>291</b>	<b>11</b>

# Business Checking – XXXXX0889

## Search transactions

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

## Transactions

Pending  Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Jul 30, 2021	<u>Check 10651</u>	1,651.26		
● Jul 29, 2021	<u>Check 10646</u>	1,800.00		
● Jul 29, 2021	<u>Check 10642</u>	96.00		
● Jul 28, 2021	<u>Check 10639</u>	14,528.25		
● Jul 28, 2021	<u>Check 10649</u>	2,275.00		
● Jul 28, 2021	<u>Check 10638</u>	65.81		
● Jul 27, 2021	<u>Check 10648</u>	48,866.97		
● Jul 27, 2021	<u>Check 10643</u>	1,741.60		
● Jul 27, 2021	<u>Check 10641</u>	1,389.54		
● Jul 27, 2021	<u>Check 10644</u>	174.47		
● Jul 27, 2021	ACH Payment IRS USATAXPYMT	18,925.95		
● Jul 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	4,750.26		
● Jul 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,640.29		
● Jul 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	142.84		
● Jul 26, 2021	<u>Check 10621</u>	2,961.00		
● Jul 26, 2021	<u>Check 10650</u>	1,871.68		
● Jul 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	81,314.23		
● Jul 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	11,107.49		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Jul 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	3,843.22		
● Jul 26, 2021	POS Purchase BROWN SHEEP COMPANY I 308-635-2198 NE #3136 Classroom Supplies	790.59		
● Jul 26, 2021	POS Purchase <u>GOOGLE *ADS31456</u> MOUNTAIN VIEW CA #3136	500.00		
● Jul 23, 2021	<u>Check 10633</u>	5,522.58		
● Jul 23, 2021	POS Purchase BROWN SHEEP COMPANY I 308-635-2198 NE #3136 Classroom Supplies	79.20		
● Jul 23, 2021	POS Purchase JOANN STORES*JOANN.CO 888-739-4120 OH #3136 Classroom Supplies	77.62		
● Jul 23, 2021	POS Purchase JOANN STORES*JOANN.CO 888-739-4120 OH #3136 Classroom supplies	13.31		
● Jul 22, 2021	<u>Check 10635</u>	2,925.00		
● Jul 22, 2021	POS Purchase JOANN STORES*JOANN.CO 888-739-4120 OH #3136 Classroom Supplies	36.25		
● Jul 21, 2021	<u>Check 10632</u>	254.72		
● Jul 21, 2021	<u>Check 10627</u>	124.67		
● Jul 21, 2021	POS Purchase FLINN SCIENTIFIC INC 800-452-1261 IL #3136 Classroom Supplies	159.39		
● Jul 21, 2021	POS Purchase SPROUTPEOPLE 415-370-4151 CA #3136 Classroom supplies	22.52		
● Jul 20, 2021	POS Purchase MUSICIANSFRIENDWEB 818-735-8800 CA #3136 Classroom Supplies	300.51		
● Jul 19, 2021	<u>Check 10625</u>	200.00		
● Jul 16, 2021	<u>Check 10628</u>	7,875.00		
● Jul 16, 2021	<u>Check 70105</u>	1,294.44		
● Jul 16, 2021	<u>Check 10624</u>	665.19		
● Jul 15, 2021	<u>Check 10637</u>	391.18		
● Jul 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	104.00		
● Jul 14, 2021	<u>Check 10618</u>	1,978.74		
● Jul 14, 2021	<u>Check 10631</u>	640.48		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Jul 14, 2021	POS Purchase SP * WALDORF EARLY CH HTTPSWALDORFE NY #3136 <i>Professional Development</i>	82.50		
● Jul 13, 2021	<u>Check 10629</u>	4,516.20		
● Jul 13, 2021	<u>Check 10630</u>	2,205.00		
● Jul 13, 2021	<u>Check 10626</u>	586.42		
● Jul 13, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS <del>CHARTER IMPACT</del>	6,264.00		
● Jul 13, 2021	ACH Payment IRS USATAXPYMT	119.54		
● Jul 13, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	18.90		
● Jul 13, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	3.52		
● Jul 12, 2021	<u>Check 10616</u>	15,359.06		
● Jul 12, 2021	<u>Check 10620</u>	832.95		
● Jul 12, 2021	<u>Check 10615</u>	397.47		
● Jul 12, 2021	ACH Payment IRS USATAXPYMT	1,292.29		
● Jul 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	70.45		
● Jul 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	64.73		
● Jul 09, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,484.10		
● Jul 08, 2021	<u>Check 10623</u>	1,760.00		
● Jul 08, 2021	POS Purchase PUB PRINTING <i>School/office supplies</i> COOLSCHOOLSTU NE #3136	60.33		
● Jul 08, 2021	POS Purchase SP * NEARBY NATURALS HTTPSMUSHIEBO FL #3136 <i>Classroom Supplies</i>	48.82		
● Jul 08, 2021	POS Purchase STEVE SPANGLER SCIENC 303- 7982778 CT #3136 <i>Classroom Supplies</i>	37.15		
● Jul 08, 2021	POS Purchase SP * MAZAEUS SAFFRON HTTPSCRACKDRY VA #3136 <i>Classroom Supplies</i>	26.55		
● Jul 08, 2021	POS Purchase SP * NEARBY NATURALS HTTPSMUSHIEBO FL #3136 <i>Classroom Supplies</i>	23.40		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Jul 07, 2021	<u>Check 10607</u>	48,866.97		
● Jul 07, 2021	<u>Check 10622</u>	2,500.00		
● Jul 07, 2021	<u>Check 10619</u>	2,049.40		
● Jul 07, 2021	<u>Check 10611</u>	1,024.75		
● Jul 07, 2021	<u>Check 10617</u>	909.68		
● Jul 07, 2021	ACH Payment SPRINT8006396111 ACHBILLPAY NYY5VPGLIQZ4BWG5 BOS Emergency Cell Phone	33.21		
● Jul 06, 2021	<u>Check 10605</u>	225.00		
● Jul 06, 2021	<u>Check 7312</u>	199.21		
● Jul 06, 2021	POS Purchase <u>GOOGLE *ADS31456</u> MOUNTAIN VIEW CA #3136	500.00		
● Jul 02, 2021	<u>Check 10606</u>	98.75		
● Jul 02, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS CHARTER IMPACT	546.00		
● Jul 02, 2021	POS Purchase POSTAL PLUS 530-8911626 CA #3136	207.65		
● Jul 01, 2021	ACH Payment CALPERS 3100	9,440.62		
● Jul 01, 2021	ACH Payment CALPERS 3100	1,377.47		
● Jul 01, 2021	POS Purchase SQ *SOUND CIRCLE SEATTLE WA #3136 Professional Development	309.00		



# BLUE OAK SCHOOL

## Finance Committee Meeting Dates 2021/2022 School Year

*2nd Tuesday of Each Month*

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Tuesday, September 14th, 2021

Tuesday, October 12th, 2021

Tuesday, November 9th, 2021

Wednesday, December 14th, 2021

Tuesday, January 11th, 2022

Tuesday, February 8th, 2022

Tuesday, March 8th, 2022

Tuesday, April 12th, 2022

Tuesday, May 10th, 2022

Tuesday, June 14th, 2022

Tuesday, July 12th, 2022

Tuesday, August 9th, 2022

*\*Note: This meeting date does not fall on the 2nd Tuesday of the month*

**Agenda Item:** Accept Contracts

**Prepared by:** Alexandra Archer

**Finance Committee Date:** 08/10/21

**Background Information:**

Blue Oak would like to accept the following Offers of Employment:

- Speech and Occupational Therapy Services, BCOE
- Education Specialist Services, ATX
- School Psychologist, Sherwood Montessorri



**BUTTE COUNTY OFFICE OF EDUCATION  
MEMORANDUM OF UNDERSTANDING AND AGREEMENT  
FOR CONTRACTING WITH LEAs OUTSIDE BUTTE COUNTY SELPA**

This Memorandum of Understanding and Agreement is entered between Butte County Office of Education (“District”) and **Blue Oak Charter School** (LEA outside Butte County SELPA). District and LEA may be collectively referred to as the “Parties” or individually as a “Party.” This MOU/Agreement shall be effective as of the date of the last-executed signature below.

**1. Purpose of MOU/Agreement**

**Whereas** Education Code section 56195.1, subdivision (e) provides that membership in a special education local plan area (“SELPA”) does not limit a local educational agency’s (“LEA”) authority to contract for special education services from LEAs that are not members of their SELPA;

**Whereas** District is a member district of the Butte County SELPA and is willing to contract with Charter to provide special education and related services to students enrolled in Charter;

**Whereas** LEA is a district outside of the Butte County SELPA for the purposes of special education under Education Code Section 47640 and is a member district of El Dorado Charter SELPA;

**Whereas** LEA seeks to contract with BCOE in order for District personnel to provide special education and related services to students enrolled in LEA.

**2. MOU/Agreement Must be Renewed Annually**

This MOU/Agreement shall be in effect for the period beginning on 8/1/2021 and ending on the last day of the 2021-2022 school year. This MOU/Agreement may be renewed at the end of that period by following the “Submission Procedures” set forth in Section 3 of this MOU/Agreement. The MOU/Agreement may be amended at any time by mutual consent of the Parties. Note: Extended School Year, (ESY) services shall be processed and billed through an ESY Agreement and are in addition to this Agreement

**3. Submission Procedures**

Unless there is a documented change in a student’s Individualized Education Program (“IEP”), all services contracted for under this MOU/Agreement will run for a period of one year, from 8/1/2021 to the end of the 2021-2022 school year. On or before April 1st, LEA shall submit a written request for services to District. The written request shall list each type of service requested and the number of weekly/monthly/annual service hours requested for that service. Requests for educationally related mental health services (“ERMHS”) or Assistive Technology services shall be made directly to the Butte County SELPA.

District shall provide LEA with a written response to the request for services from LEA. The District’s response shall specify whether the District is willing to provide all, some, or none of the services requested. If District is willing to provide less than all the requested services, the response will list each type of service it is willing to provide and the number of weekly/monthly/annual service hours it is

willing to provide. District has the sole discretion to determine how many service hours it is willing to provide. District's written response shall include a rate schedule for all requested services.

District may request a copy of LEA's annual budget report and/or other documentation regarding the fiscal health and management of the LEA. LEA shall provide requested documents within 10 business days of this request.

#### **4. Scope of Services**

The special education and related services to be provided by District are set forth in **Attachment A**.

*Note: The LEA shall submit a BCOE referral for each student, prior to services beginning.* Ongoing services from previous year do not require a new referral form. The scope of services set forth in **Attachment A** may be modified by mutual agreement of the Parties. All services will be provided at a District site unless otherwise agreed to by the Parties. District and LEA will mutually develop a schedule specifying the time, day, and location of services for each student served under this MOU/Agreement.

#### **5. District's Responsibilities**

In addition to any other duties and responsibilities set forth in this MOU/Agreement, District shall have the following responsibilities:

- a. Ensure that staff members working with LEA students will assist with the drafting of proposed goals and objectives for review and approval by the student's IEP team;
- b. Notify LEA if it has reason to believe that a LEA student requires reevaluation, change of placement or services, and/or an IEP team meeting; and
- c. Make its best efforts to ensure that staff members working with LEA students are available to attend IEP meetings or other meetings regarding the education of LEA students;

#### **6. LEA's Responsibilities**

In addition to any other duties and responsibilities set forth in this MOU/Agreement, LEA shall have the following responsibilities:

- a. Provide District with copies of all relevant students records;
- b. Schedule, convene, and conduct, all IEP meetings for LEA students served under this MOU/Agreement; and
- c. Provide timely notice to District when there is a change in a student's enrollment status at LEA, and/or when a student served under this MOU/Agreement has been suspended or expelled.

## **7. Payment for Services**

All DIS services will be billed at a flat rate to be determined annually. Billing will be split into 4 equal payments and District will send Invoice to LEA on the last school day of the months of October, December, February, and May. Invoice will show student names, service type & mileage. **Note: ESY services shall be contracted and billed under a separate MOU/Agreement.**

LEA shall process and pay each invoice within thirty (30) days from its receipt. If the payment for the invoice is not postmarked from the LEA within forty-five (45) days of the receipt of the invoice, the LEA agrees to pay an additional fee of 1.5% interest per month on amounts not paid, such interest being calculated beginning day forty-six (46) from receipt of the invoice. Interest shall be calculated in accordance with standard accounting procedures. District shall bill the LEA for the interest. Failure by LEA to pay an appropriately submitted invoice, including an invoice from a prior MOU/Agreement between the Parties, within 90 days of receipt may be considered a breach of contract and is grounds for termination pursuant to Section 10 of this MOU/Agreement.

## **8. Student Absences**

LEA acknowledges that services provided by District under this MOU/Agreement will be provided on an annual basis and that District will be modifying its special education staffing and/or caseloads in order to provide special education and related services to LEA students.

As such, LEA agrees that the District will be reimbursed for any services offered by the District when a student is absent. District shall notify LEA if a student is absent for four (4) or more sessions during the contract year.

## **9. Changes to Student's IEP/Student No Longer Attending LEA**

If an IEP meeting is convened for a student receiving services under this MOU/Agreement, and the IEP team agrees to reduce the services being provided, the scope of services set forth in **Attachment A** shall be modified to reflect the reduction in services.

If a student being served under this MOU/Agreement is no longer attending the LEA, LEA shall notify District of the change in enrollment. Effective on the date that District receives notice of the change in enrollment, the scope of services set forth in **Attachment A** shall be modified to indicate the reduction in services.

## **10. Termination**

Either LEA or District may terminate this MOU/Agreement by providing the other party with thirty-days written notice except that District may terminate this MOU/Agreement by providing LEA with written notice that it is unable or unwilling to provide the requested services pursuant to Section 3 of this MOU/Agreement.

## **11. LEA Solely Responsible for Providing FAPE to Students Served Under MOU/Agreement**

Parties agree that the LEA remains responsible for ensuring that students served under this MOU/Agreement receive FAPE as required by California and federal special education laws, Section 504 of the Rehabilitation Act of 1973, and related laws, even while the student is attending a program operated by and/or receiving related services from District pursuant to this MOU/Agreement. The Parties further agree that District, for purposes of this MOU, /Agreement is only intended to be a service provider under contract as authorized by Education Code section 56369. /Agreement Parties also agree that this MOU/Agreement does not constitute any form of interdistrict transfer or alternative attendance agreement that would transfer any responsibility for providing FAPE to District.

#### **12. District and LEA Are Independent Contractors**

LEA and District are independent parties to this MOU/Agreement and each agree that this MOU/Agreement was not intended to create the relationship of agent, servant, employee, partnership, joint venture or association.

#### **13. Non-Exclusive Agreement**

Parties agree that nothing herein is intended nor shall be construed as creating any exclusive arrangement between the Parties. This MOU/Agreement shall not restrict LEA from contracting for services with other LEAs, nor shall it restrict District from providing services to other LEAs, including other LEAs.

#### **14. Indemnification and Hold Harmless**

Except as set forth in **Section 15**, LEA and District shall each defend, hold harmless and indemnify the other party, its governing board, officers, administrators, agents, employees, independent contractors, subcontractors, consultants, and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorneys' fees and costs, and including but not limited to consequential damages, loss of use, extra expense, cost of facilities, death, sickness, or injury to any person(s) or damage to any property, from any cause whatsoever arising from or connected with its service hereunder, that arise out of or result from, in whole or in part, the negligent, wrongful or willful acts or omissions of the indemnifying party, its employees, agents, subcontractors, independent contractors, consultants, or other representatives.

#### **15. Responsibility for Litigation Costs**

In the event of any compliance complaint, due process hearing request, or other litigation based on, arising from, or connected to the provision of services under this MOU/Agreement, the LEA shall bear its own costs and shall reimburse District for all legal costs incurred from litigation of these claims.

#### **16. Meet and Confer**

If a dispute arises regarding any aspect of this MOU/Agreement, the Parties agree that they shall meet and confer in a good faith effort to amicably resolve their difference prior to initiating any litigation. If the initial attempt to resolve the dispute is not successful, Parties may seek assistance from the Butte County SELPA except where SELPA is a party to the MOU/Agreement.

**17. Credentials, Licenses and Other Qualifications**

District shall provide all special education and related services under this MOU/Agreement using appropriately qualified staff. District shall provide appropriately credentialed teachers and/or licensed personnel consistent with the California laws and regulations unless the California Department of Education has granted a written waiver.

**18. Severability/Waiver**

If any provision of this MOU/Agreement is determined to be illegal, unenforceable, or invalid, such provision shall in no way affect the validity of any other provision of this MOU/Agreement. No waiver of any provision of this MOU/Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. No waiver shall be binding unless executed in writing by the party making the waiver.

**19. Execution of MOU/Agreement Electronically and In Counterparts**

This MOU/Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed MOU/Agreement. A facsimile or scanned version of any party's signature shall be deemed an original signature.

IN WITNESS WHEREOF, the Parties via their respective authorized representatives have executed and entered into this MOU/Agreement as of the date set next to the signatures below.

[Insert Names of District and LEA and Authorizing Representative from each]:

Dated: 7/6/2021

By: Mary Sakuma  
Mary Sakuma, Superintendent  
Butte County Office of Education 

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Susan Domenighini, Executive Director  
Blue Oak Charter School

Attachment A

**Blue Oak Charter School 2021-2022**

Student Name	Service Provided	Cost
Gabriel Rivera	OT	4,500
Leon Wertz	OT	4,500
Markus Skala	OT	4,500
Lillianna Coderre	DHH	4,500
	Total Cost	18,000

For BCOE Use:

Classroom Placements: 01-6500-0-8677-5750-7210-2166-2213

All DIS services: 01-6500-0-8677-5770-7210-0000-2214

Nurse services: 01-6500-0-8677-5001-3140-0000-2208

RST: (Bailey) 01-6500-0-8677-5770-7210-0000-2222

PE: (Brekenridge) 01-6500-0-8677-5750-7210-2166-2213

CBIS: (Carr) TBD

Psych Services (Miller): 01-0016-0-8677-8600-7210-0000-2211

**Blue Oak Charter School**  
**Final expenditures through: June 30, 2021**  
**Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Local Control Funding Formula Sources	8010-8099	792,043.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		792,043.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	673,505.95
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	118,537.05
Books and Supplies	4000-4999	0.00
Services, Other Operating Expenses	5000-5999	0.00
Capital Outlay	6000-6599	0.00
Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299	
	7400-7499	0.00
Direct Support/Indirect Costs	7300-7399	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		792,043.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Blue Oak Charter School  
CDS #: 04614246119523  
Charter Approving Entity: Chico Unified School District  
County: Butte  
Charter #: 0415

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Name	Name	Susan Domenighini Name
Title	Title	Executive Director Title
Telephone	Telephone	(530) 879-7483 Telephone
Email address	Email address	sdomenighini@blueoakcharterschool.org Email address

To the entity that approved the charter school:

2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

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

Printed Name: Susan Domenighini Title: Executive Director

To the County Superintendent of Schools:

2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

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

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

Charter Approving Entity: Chico Unified School District

County: Butte

Charter #: 0415

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	1,160,424.00		1,160,424.00
Education Protection Account State Aid - Current Year	8012	791,269.00		791,269.00
State Aid - Prior Years	8019	(3.00)		(3.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	724,454.00		724,454.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,676,144.00	0.00	2,676,144.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		99,601.00	99,601.00
Special Education - Federal	8181, 8182		42,192.00	42,192.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	529,919.65	153,164.00	683,083.65
Total, Federal Revenues		529,919.65	294,957.00	824,876.65
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		175,462.00	175,462.00
All Other State Revenues	StateRevAO	56,736.85	397,940.25	454,677.10
Total, Other State Revenues		56,736.85	573,402.25	630,139.10
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	39,917.45	0.00	39,917.45
Total, Local Revenues		39,917.45	0.00	39,917.45
<b>5. TOTAL REVENUES</b>				
		3,302,717.95	868,359.25	4,171,077.20
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	982,282.47	147,895.06	1,130,177.53
Certificated Pupil Support Salaries	1200	49,639.43	2,934.00	52,573.43
Certificated Supervisors' and Administrators' Salaries	1300	139,863.04	30,416.00	170,279.04
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,171,784.94	181,245.06	1,353,030.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	69,303.88	45,620.89	114,924.77
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	119,603.02	0.00	119,603.02
Other Noncertificated Salaries	2900	106,228.24	0.00	106,228.24
Total, Noncertificated Salaries		295,135.14	45,620.89	340,756.03

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	168,686.01	28,797.34	197,483.35
PERS	3201-3202	83,278.22	9,443.54	92,721.76
OASDI / Medicare / Alternative	3301-3302	42,119.43	6,020.23	48,139.66
Health and Welfare Benefits	3401-3402	124,375.91	6,548.77	130,924.68
Unemployment Insurance	3501-3502	12.39	0.00	12.39
Workers' Compensation Insurance	3601-3602	9,824.00	0.00	9,824.00
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	0.00	0.00	0.00
Total, Employee Benefits		428,295.96	50,809.88	479,105.84
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	43,780.20	0.00	43,780.20
Books and Other Reference Materials	4200	1,182.64	0.00	1,182.64
Materials and Supplies	4300	81,009.17	607.51	81,616.68
Noncapitalized Equipment	4400	31,368.14	63,859.21	95,227.35
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		157,340.15	64,466.72	221,806.87
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	25,373.13	135,073.65	160,446.78
Travel and Conferences	5200	0.00	0.00	0.00
Dues and Memberships	5300	3,885.00	0.00	3,885.00
Insurance	5400	41,101.95	0.00	41,101.95
Operations and Housekeeping Services	5500	75,829.01	0.00	75,829.01
Rentals, Leases, Repairs, and Noncap. Improvements	5600	276,996.48	327,641.04	604,637.52
Transfers of Direct Costs	5700-5799	(189,387.00)	189,387.00	0.00
Professional/Consulting Services and Operating Expend.	5800	231,861.42	6,126.00	237,987.42
Communications	5900	14,425.99	0.00	14,425.99
Total, Services and Other Operating Expenditures		480,085.98	658,227.69	1,138,313.67
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	19,426.44	0.00	19,426.44
Total, Capital Outlay		19,426.44	0.00	19,426.44
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	(1,057.00)	1,057.00	0.00
Debt Service:				
Interest	7438	(1,016.88)	0.00	(1,016.88)
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		(1,016.88)	0.00	(1,016.88)
Total, Other Outgo		(2,073.88)	1,057.00	(1,016.88)
<b>8. TOTAL EXPENDITURES</b>		2,549,994.73	1,001,427.24	3,551,421.97

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		752,723.22	(133,067.99)	619,655.23
<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	(72,595.99)	72,595.99	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(72,595.99)	72,595.99	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		680,127.23	(60,472.00)	619,655.23
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	483,372.95	47,953.00	531,325.95
b. Adjustments/Restatements	9793, 9795	(12,515.95)	12,519.00	3.05
c. Adjusted Beginning Fund Balance /Net Position		470,857.00	60,472.00	531,329.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,150,984.23	0.00	1,150,984.23
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	21,045.34	0.00	21,045.34
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	1,129,938.89	0.00	1,129,938.89

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	430,532.53	(68,781.45)	361,751.08
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	11,223.22	0.00	11,223.22
4. Due from Grantor Governments	9290	663,619.75	228,400.19	892,019.94
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	77,577.59	0.00	77,577.59
7. Other Current Assets	9340	28,000.00	0.00	28,000.00
8. Capital Assets (accrual basis only)	9400-9489	21,045.34	0.00	21,045.34
9. TOTAL ASSETS		1,231,998.43	159,618.74	1,391,617.17
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	81,014.20	994.74	82,008.94
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	158,624.00	158,624.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		81,014.20	159,618.74	240,632.94
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,150,984.23	0.00	1,150,984.23

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. NONE	0.00	0.00	0.00
c. NONE	0.00	0.00	0.00
d. NONE	0.00	0.00	0.00
e. NONE	0.00	0.00	0.00
f. NONE	0.00	0.00	0.00
g. NONE	0.00	0.00	0.00
h. NONE	0.00	0.00	0.00
i. NONE	0.00	0.00	0.00
j. NONE	0.00	0.00	0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Blue Oak Charter School

CDS #: 04614246119523

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	3,551,421.97
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	824,876.65
c. Subtotal of State & Local Expenditures [a minus b]	2,726,545.32
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	18,409.56
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ 2,708,135.76</b>

# MC2



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

Google Data Studio Report

# **Blue Oak Charter School | Google Ads**

Brought to you by MC2 Design

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## Total Campaign Metrics

Clicks  
**696.0**

Conversions\*  
**67.0**

Cost / all conv.  
**\$23.87**

Avg. CPC  
**\$2.31**

Impressions  
**8.2K**

Cost  
**\$1.61K**

Campaign	Clicks ▾	Impressions	Avg. CPC	CTR	Cost
8799   Blue Oak Charter School   Search   General School	673	8.1K	\$2.38	8.32%	\$1.6K
<b>Grand total</b>	<b>696</b>	<b>8.2K</b>	<b>\$2.31</b>	<b>8.51%</b>	<b>\$1.61K</b>

Ad group	Impressions	Clicks ▾	CTR	CPC	Conv.	Cost
School	7K	553	7.91%	\$2.49	45	\$1,379.15
Charter	1.1K	120	10.92%	\$1.84	17.1	\$220.53
<b>Grand total</b>	<b>8.2K</b>	<b>696</b>	<b>8.51%</b>	<b>\$2.31</b>	<b>67</b>	<b>\$1,606.03</b>

\*From 5/27 to 6/22 one type of conversion was tracked; calls from ads. On June 22nd we set up a Google Analytics and Google Tag Manager account to track more information about your site visitors. Two additional conversions were created:

- People who went to your student interest form after clicking an ad.
- People who went to your enrollment page after clicking an ad.

We will add additional conversions in the coming week.

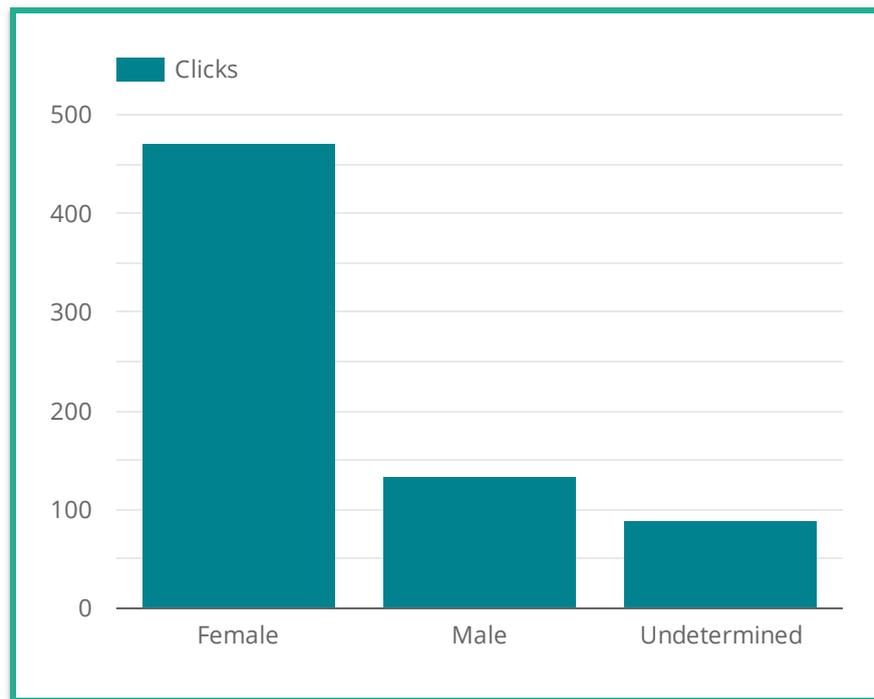
Additional information about calls from ads:

- Calls from ads are when someone calls you directly from the ad without ever visiting your website.

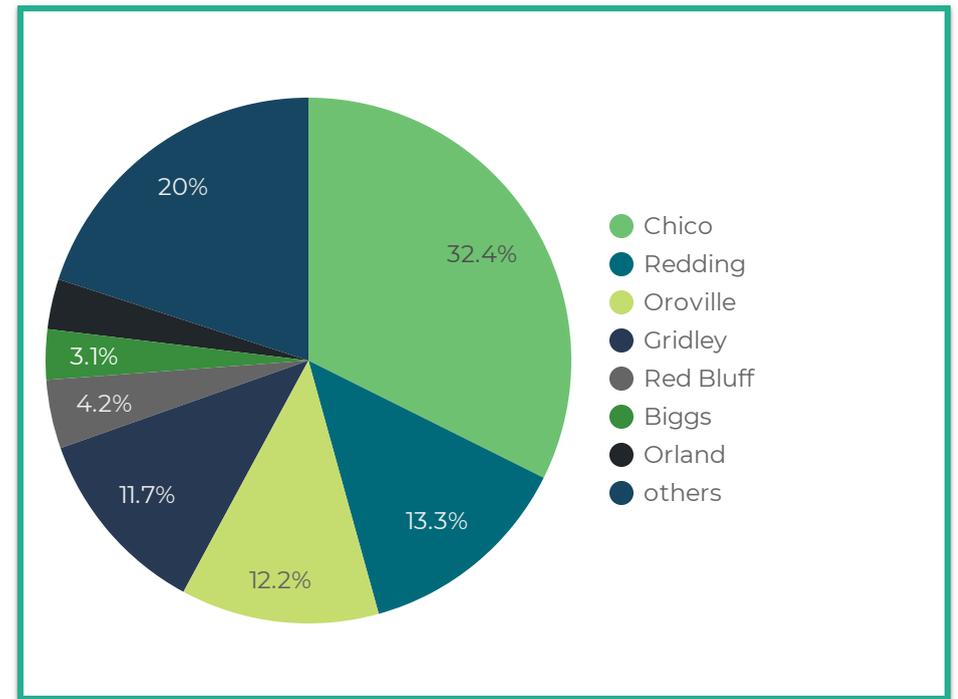
# SEARCH CAMPAIGNS - Demographics

Google Ads 2021 | General Campaign

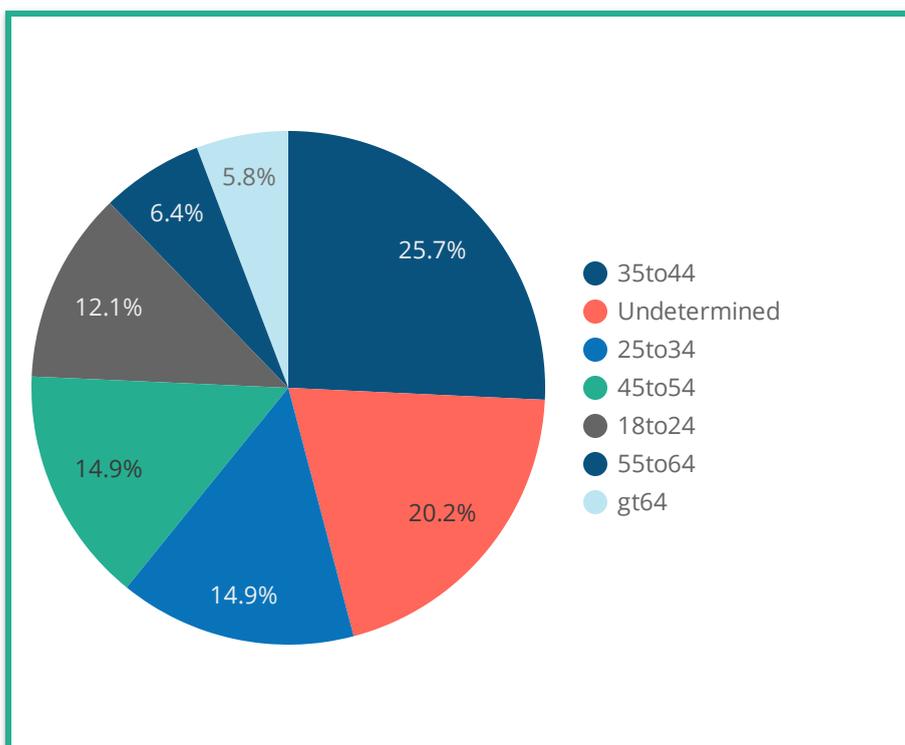
## Gender Breakdown



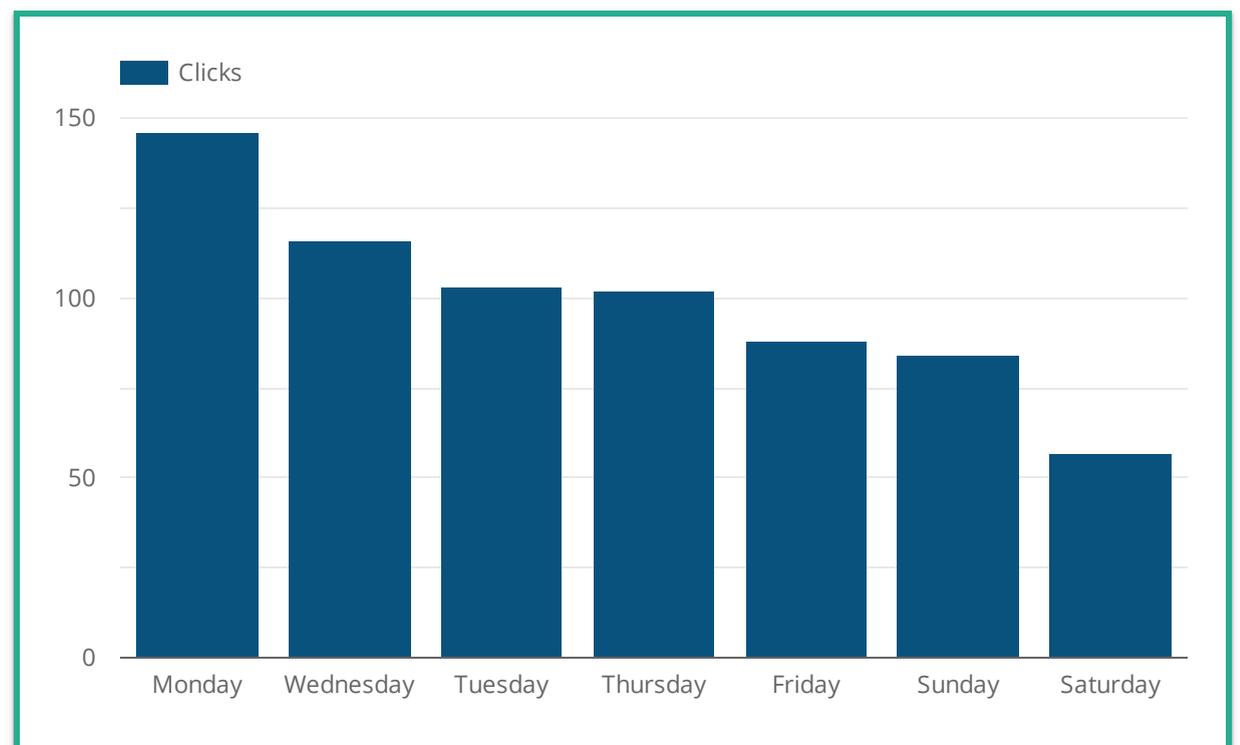
## Geography



## Age Distribution



## Day of the Week



81% of your clicks came from mobile devices

# GLOSSARY OF TERMS

Google Ads 2021 | General Campaign

**Average Position** - A statistic that describes how your ad typically ranks against other ads. This rank determines in which order ads appear on the page

**Average Session Duration** - The average length of visitors' session on the website.

**Bounce Rate** - Bounce rate is the percentage of sessions on your site or webpage in which users viewed only a single page and left without interacting further on the site. An average bounce rate is usually between 30 to 60% but a good bounce rate is unique to each website and webpage depending on its content, structure and typical user.

**Clicks** - A Click is counted each time someone clicks on your ad and visits your site. This directly correlates with the number of site visitors you're getting from paid search.

**Clickthrough Rate (CTR)** - Is a ratio showing how often people who see your ad end up clicking on it. It is calculated by total clicks divided by total impressions. This number tells you how relevant your ad is to its audience. A low click-through-rate could point to irrelevant ads.

**Cost-per-click (CPC)** - The amount you are charged everytime someone clicks on your ad. Average CPC shows the average cost of each click in any given grouping of clicks. This can be affected by landing page relevancy, quality score (a rating given by Google), ad position and keyword competition.

**Impressions** - An Impression is counted each time your ad is shown on a search engine result page. This tells you how times your ad is getting in front of people, whether they click on the ad or not.

**Landing Page** - The landing page is the page on your website to which you're driving traffic from your ad.

**Pages per Session** - The average number of pages viewed during a session on your website.

**Sessions** - A session is defined as a group of interactions one user takes in a defined period of time on your website. This value shows you how many separate groups of interactions occurred on your website. The total number of sessions should be higher than the total number of unique users because users can interact with your website with increasing frequency.

**Unique Page Views** - A unique pageview represents the number of sessions during which that page was viewed one or more times.

**Users** - is defined as "the total number of users for the requested time period".

**View Rate (View %)** - A ratio showing the number of paid views of a video ad to the number of impressions. A paid view is only counted when at least 30 seconds of a video ad is watched, or the entire video if it is under 30 seconds.