

**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, November 9th, 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.

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

## **AGENDA**

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### **OPEN SESSION - 4:15 PM**

#### **1. OPENING**

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

*"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here, Love of one another, Love of our school, 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 October 12th, 2021.

- 1.7. Teleconferencing During State of Emergency  
**State of Emergency (§ 8625)**

- 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. Review Donations
- 3.2. MTSS Charter Collaborative
- 3.3. Approve Audit Draft
- 3.4. Educator Effectiveness Block Grant
- 3.5. 1st Interim Report
- 3.6. Employee Benefit Renewal Proposal
- 3.7. CPR/AED/First Aid Training
- 3.8. MC2 Marketing Update
- 3.9. Stipend for Supporting Teachers
  - 3.9.1. Emergency Leave
  - 3.9.2. Specialty Prep
- 3.10. Executive Director's Report

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

- 5. ADJOURNMENT**

**Blue Oak Charter School**  
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**REGULAR MEETING**

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## **AGENDA**

### **OPEN SESSION - 4:15 PM**

#### **1. OPENING**

##### **1.1. Call Meeting to Order**

- Amber Brown called the meeting to order at 4:28PM.

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

- Present: Maggie Buckley, Susan Domenighini, Amber Brown, and Chairun Combs
- Absent: Kate McDonald

##### **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."*

- Amber Brown read the school invocation.

##### **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)*

- There are no audience members to address the committee.

### 1.5. Agenda Modifications

- No agenda modifications were made.

### 1.6. Approve Minutes from September 14th, 2021.

- Chairun Combs made a motion to approve the minutes from September 14th, 2021. Susan Domenighini seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

- Vote passes.

### 1.7. Teleconferencing During State of Emergency (§ 8625)

- Susan Domenighini made a motion to approve teleconferencing during a state of emergency. Maggie Buckley seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	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 September financial report via PowerPoint presentation. Jim reviewed the forecast loss from the drop in enrollment/attendance which has impacted our budget. Jim also shared the shift

in the multi-year forecast for federal funds based on the current enrollment model. The school will need to pay close attention to any fluctuation in attendance and any increase or drop in enrollment over the course of the year. The expenses from September mostly come from an increase in support and are not considered overages. Cash flow is still forecasted to remain steady.

- Susan Domenighini made a motion to recommend that the BOCC approves this monthly report. Chairun Combs seconded.
- No discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

- Vote passes.
- Amber Brown suggested that reminding families about the IS process could possibly help our school with ADA.

### 3. BUSINESS

#### 3.1. Establish Committee Member Roles

- Susan Domenighini volunteered to be the co-chair and secretary.
- Maggie Buckley made a motion to accept Susan Domenighini as the co-chair and secretary to the BOFC. Chairun Combs seconded the motion.
- No discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

- Vote passes.

#### 3.2. ESSER III Expenditure Plan

- This plan is federal money that comes to us in a similar fashion as Title 1 funds. This document outlines the funds we will receive and how we are planning to spend it. The focus of our spending will be returning safely to school.
- Chairun Combs made a motion to recommend to the BOCC to approve the ESSER III Expenditure Plan. Maggie Buckley seconded the motion.
- No discussion.

➤ Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

➤ Vote passes.

### 3.3. Marketing Contract

#### 3.3.1. Budget Revision

- Susan Domenighini asked MC2 to propose a marketing plan for the rest of the year so the BOFC could be aware of how continuing work with MC2 will impact the budget. The proposal outlined in the packet is a "gold standard" marketing plan, however, we don't need to engage in all suggestions. Susan recommends the BOFC looks at what they would like to choose in order to make the necessary adjustments in the budget.
- Amber Brown was interested in knowing how many specific leads we got from the marketing we have done so far. MC2 did send a complete list of our analytics so far which was shared at a board meeting in August. Amber Brown recommended that we use more marketing funds during the times that are the most critical for prospective parents to find new schools and use less during the times when we know they aren't as interested. Most BOFC members were interested in picking when we spend this money and making sure we are focusing on lower grades recruitment.
- Chairun Combs isn't quite sold on the direct mailers and is more interested in online advertisements or possibly billboards.
- Chairun Combs made a motion to recommend to the BOCC to increase our marketing budget under the guidance of our discussion today. Susan Domenighini seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

➤ Vote passes.

### 3.4. Advanced Document Concepts Purchase

- Blue Oak leases copiers through Advanced Documents. Currently, one of the

school's copiers is getting to the point where we will need to start paying for more and more maintenance due to its age. Advanced Documents proposed leasing out a new printer to us in order to cut longer term costs through services, supplies, etc. The attached document outlines the current costs and savings if we were to switch copiers. This company is very beneficial for our school; they are always available to help us when we need it. The contract proposed is for 5 years.

- Chairun Combs made a motion to recommend to the BOCC to approve the 5 year contract for a new printer. Susan Domenighini seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

- Vote passes.

### 3.5. MC2 Video Project

- In recent talks with MC2 to help boost our enrollment and share more about Blue Oak, MC2 suggested the creation of some videos for marketing purposes. The marketing messaging in these videos will explain Waldorf without specifically getting into details, mostly focusing on why a prospective family should choose Blue Oak.
- Amber Brown is interested but wants the BOFC to consider moving forward with either this option or the billboard; not both at once.
- The BOFC recommended folding this proposal in with the other proposal when presenting it to the BOCC. Additionally, members asked Susan for more information from MC2 about why they would want to do a video instead of a billboard or another form of marketing.
- Susan Domenighini made a motion to include this project into the proposal. Maggie Buckley seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

- Vote passes.

### **3.6. Executive Director's Report**

- Susan Domeinighini gave a verbal report.
- Currently, Susan is working on a new grant; it is part of the State's work to help address learning loss. This would help get the school some more funds to continue support for learning loss. Chairun Combs thinks that type of grant was a really good step for a school in the past and is all for it this year.
- The EdTec grant funds look like it is too hard for our school to apply to right now because it is not currently focusing on younger grades. However, Susan is working with EdTec to help gear future grants towards lower grades in the future. Susan does feel like it will be a really good fit for us in the future once it applies more directly to our school. This grant helps students look at helping students find out what they would like to do which is something Blue Oak already engages in quite a bit.
- We have three interns working with Emma Todd, our School Counselor, to help support attendance. The team spoke with the attendance person from BCOE to help support our families. We may not see it right away but hopefully this process will show that it will help improve our students' attendance overall.

### **4. NEXT MEETING - Tuesday, November 9th, 2021 at 4:15PM**

### **5. ADJOURNMENT**

- Amber Brown adjourned the meeting at 5:35PM.

Minutes Taken By: Alexandra Archer

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



# Business Checking – XXXXX0889

## Search transactions

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

## Transactions

 Pending     Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Oct 29, 2021	<u>Check 10765</u>	2,165.56		
● Oct 29, 2021	<u>Check 10756</u>	1,035.69		
● Oct 28, 2021	<u>Check 10739</u>	19,996.00		
● Oct 28, 2021	<u>Check 10745</u>	718.00		
● Oct 28, 2021	<u>Check 7319</u>	100.00		
● Oct 28, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	2,576.03		
● Oct 28, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	1,614.50		
● Oct 27, 2021	<u>Check 10751</u>	1,750.00		
● Oct 27, 2021	<u>Check 70110</u>	669.09		
● Oct 27, 2021	<u>Check 70113</u>	518.58		
● Oct 27, 2021	ACH Payment IRS USATAXPYMT	25,034.27		
● Oct 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	5,256.36		
● Oct 27, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	2,047.13		
● Oct 26, 2021	<u>Check 10753</u>	1,069.47		
● Oct 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	79,896.18		
● Oct 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	16,551.99		
● Oct 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	10,556.18		
● Oct 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	6,479.76		

Date ▾	Description ↕	Debit ↕	Credit ↕	Balance
● Oct 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,330.36		
● Oct 26, 2021	POS Purchase USPS STAMPS ENDI 888-434-0055 DC #3136	50.00		
● Oct 25, 2021	<u>Check 70111</u>	34.32		
● Oct 25, 2021	POS Purchase DHARMA TRADING C 707-283-0390 CA #3136 <i>Faculty Artistic Development Project / Parent Council Approved</i>	151.87		
● Oct 25, 2021	POS Purchase WF WAYFAIR275259 866-263-8325 MA #3136 <i>After School Program Supplies</i>	132.99		
● Oct 22, 2021	<u>Check 10741</u>	2,484.84		
● Oct 22, 2021	<u>Check 10746</u>	1,999.13		
● Oct 22, 2021	<u>Check 10754</u>	157.64		
● Oct 22, 2021	<u>Check 10760</u>	20.00		
● Oct 21, 2021	<u>Check 10761</u>	16,401.27		
● Oct 21, 2021	<u>Check 10759</u>	3,810.96		
● Oct 21, 2021	<u>Check 10755</u>	2,165.56		
● Oct 21, 2021	<u>Check 10757</u>	825.00		
● Oct 21, 2021	<u>Check 70109</u>	546.90		
● Oct 21, 2021	<u>Check 10752</u>	179.25		
● Oct 20, 2021	<u>Check 10750</u>	48,866.97		
● Oct 20, 2021	<u>Check 10737</u>	595.10		
● Oct 20, 2021	<u>Check 10748</u>	314.31		
● Oct 20, 2021	<u>Check 10743</u>	263.60		
● Oct 20, 2021	<u>Check 10749</u>	130.00		
● Oct 20, 2021	ACH Payment CALPERS 3100	16,032.87		
● Oct 20, 2021	ACH Payment CALPERS 3100	4,271.34		
● Oct 19, 2021	<u>Check 10738</u>	2,450.61		
● Oct 19, 2021	<u>Check 10742</u>	2,205.00		
● Oct 19, 2021	<u>Check 10747</u>	235.00		

Date ▾	Description ↕	Debit ↕	Credit ↕	Balance
● Oct 19, 2021	<u>Check 10724</u>	20.37		
● Oct 19, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	16,464.00		
● Oct 18, 2021	<u>Check 10734</u>	11,178.73		
● Oct 18, 2021	<u>Check 10736</u>	272.16		
● Oct 18, 2021	<u>Check 10725</u>	70.07		
● Oct 18, 2021	<u>Check 10636</u>	15.96		
● Oct 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	395.00		
● Oct 13, 2021	<u>Check 10735</u>	10,863.00		
● Oct 13, 2021	<u>Check 10732</u>	3,810.00		
● Oct 13, 2021	<u>Check 10730</u>	1,252.60		
● Oct 13, 2021	<u>Check 10728</u>	312.52		
● Oct 13, 2021	<u>Check 10729</u>	288.00		
● Oct 13, 2021	<u>Check 10733</u>	35.30		
● Oct 13, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	466.75		
● Oct 13, 2021	ACH Payment BENEFIT RESOURCE BRI XFER	466.50		
● Oct 13, 2021	ACH Payment IRS USATAXPYMT	6.24		
● Oct 13, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	0.49		
● Oct 12, 2021	<u>Check 10727</u>	427.00		
● Oct 12, 2021	<u>Check 10726</u>	299.20		
● Oct 12, 2021	ACH Payment IRS USATAXPYMT	6,797.18		
● Oct 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	580.17		
● Oct 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	414.55		
● Oct 08, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	18,316.17		
● Oct 08, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	7,131.57		
● Oct 08, 2021	POS Purchase AIRBNB HMEZWBR	192.86		
	AIRBNB.COM CA #3136 Professional Development (Mentor Lodging)			

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Oct 07, 2021	<u>Check 70107</u>	418.30		
● Oct 07, 2021	<u>Check 70108</u>	209.15		
● Oct 07, 2021	POS Purchase Google ADS314564 650-2530000 CA #3136	500.00		
● Oct 06, 2021	POS Purchase AIRBNB HMMHKHY5 AIRBNB.COM CA #3136 Professional Development (Waldorf Mentors Lodging)	465.44		
● Oct 05, 2021	ACH Payment SPRINT8006396111 ACHBILLPAY WPQ6V5YNW8H2TXBC	95.06		
● Oct 05, 2021	POS Purchase PAR INC 813-968-3003 FL #3136 SPED Testing Supplies -	104.00		
● Oct 04, 2021	<u>Check 10717</u>	6,825.00		
● Oct 04, 2021	POS Purchase AIRBNB HME8YRWK AIRBNB.COM CA #3136 Professional Development Reserved then cancelled.	398.27		
● Oct 04, 2021	POS Purchase SUNBRIDGE INSTIT 845-425- 0055 NY #3136 Professional Development Administrator	164.80		
● Oct 04, 2021	POS Purchase SUNBRIDGE INSTIT 845-425- 0055 NY #3136 Professional Development Teacher	140.08		
● Oct 04, 2021	POS Purchase POSTAL PLUS 530-8911626 CA #3136	96.30		
● Oct 01, 2021	<u>Check 10634</u>	2,500.00		
● Oct 01, 2021	<u>Check 10719</u>	2,484.84		
● Oct 01, 2021	<u>Check 10722</u>	435.59		

**Agenda Item: Review Donations**

**Prepared by: Alexandra Archer**

**Finance Committee Date: 11/09/2021**

**Background Information:**

Blue Oak would like to accept donations from donors who gave \$500.00 or more, received in the month of August 2020.

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

- 09/07/2021 - The Foor Foundation - \$2,200.00 for our General Fund
- 09/24/2021 - Nicole Tonelli - \$1,500.00 for Murray, Madera, and Machek Classroom Funds

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

**Agenda Item: MTSS Charter Collaborative**

**Prepared by: Alexandra Archer**

**Finance Committee Date: 11/09/2021**

**Background Information:**

Blue Oak has been asked to work in consortium with other Butte County Charters on this project. Blue Oak is allocated \$50,000. The grant requires 90% of staff to participate in MTSS training. The consortium will allow us to receive the funding plus additional support from the Butte County Office of Education.

We would like approval to participate in this Consortium, or apply directly if the consortium does not complete an application.

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2021**

DRAFT

**BLUE OAK CHARTER SCHOOL  
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YEAR ENDED JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Blue Oak Charter School  
Chico, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Blue Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Supplementary Information***

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

#### ***Other Reporting Required by Government Auditing Standards***

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

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 361,751
Accounts Receivable - Federal and State	892,020
Accounts Receivable - Other	11,223
Prepaid Expenses and Other Assets	<u>77,578</u>
Total Current Assets	<u>1,342,572</u>

**LONG-TERM ASSETS**

Deposits	28,000
Property, Plant, and Equipment, Net	<u>21,046</u>
Total Long-Term Assets	<u>49,046</u>

Total Assets	<u><u>\$ 1,391,618</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	\$ 83,028
Deferred Revenue	158,624
Notes Payable	<u>529,920</u>
Total Liabilities	<u>771,572</u>

**NET ASSETS**

	<u>620,046</u>
Total Liabilities and Net Assets	<u><u>\$ 1,391,618</u></u>

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
State Revenue:			
State Aid	\$ 1,951,690	\$ -	\$ 1,951,690
Other State Revenue	630,139	-	630,139
Federal Revenue:			
Grants and Entitlements	294,957	-	294,957
Local Revenue:			
In-Lieu Property Tax Revenue	724,454	-	724,454
Contributions	21,497	-	21,497
Other Revenue	18,420	-	18,420
Net Assets Released from Restrictions	60,472	(60,472)	-
Total Revenues	3,701,629	(60,472)	3,641,157
<b>EXPENSES</b>			
Program Services	3,121,263	-	3,121,263
Management and General	431,177	-	431,177
Total Expenses	3,552,440	-	3,552,440
<b>CHANGE IN NET ASSETS</b>	149,189	(60,472)	88,717
Net Assets - Beginning of Year	470,857	60,472	531,329
<b>NET ASSETS - END OF YEAR</b>	\$ 620,046	\$ -	\$ 620,046

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ 88,717
Depreciation	19,426
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities and Liabilities:	
Accounts Receivable - Federal and State	(264,122)
Accounts Receivable - Other	26,543
Prepaid Expenses and Other Assets	(7,258)
Deferred Revenue	158,624
Accounts Payable and Accrued Liabilities	<u>(167,034)</u>
Net Cash Provided by Operating Activities	<u>(145,104)</u>

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

(145,104)

Cash and Cash Equivalents - Beginning of Year

506,855

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 361,751

*See accompanying Notes to Financial Statements.*

**BLUE OAK CHARTER SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2021**

	Program Services	Management and General	Fundraising	Total Expenses
Salaries and Wages	\$ 1,523,507	\$ 170,279	\$ -	\$ 1,693,786
Pension Expense	256,030	34,175	-	290,205
Other Employee Benefits	127,652	13,096	-	140,748
Payroll Taxes	43,311	4,841	-	48,152
Management Fees	-	109,849	-	109,849
Legal Expenses	-	1,707	-	1,707
Accounting Expenses	-	16,433	-	16,433
Instructional Materials	96,057	-	-	96,057
Other Fees for Services	138,680	44,214	-	182,894
Advertising and Promotion Expenses	-	16,135	-	16,135
Office Expenses	135,175	1,220	-	136,395
Information Technology Expenses	54,749	3,264	-	58,013
Occupancy Expenses	656,706	5,988	-	662,694
Conferences, Conventions, and Meetings	18,428	2,075	-	20,503
Depreciation Expense	17,473	1,953	-	19,426
Insurance Expense	36,970	4,132	-	41,102
Other Expenses	16,525	1,816	-	18,341
	<u>\$ 3,121,263</u>	<u>\$ 431,177</u>	<u>\$ -</u>	<u>\$ 3,552,440</u>
Total	<u>\$ 3,121,263</u>	<u>\$ 431,177</u>	<u>\$ -</u>	<u>\$ 3,552,440</u>

See accompanying Notes to Financial Statements.

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

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

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

**Basis of Accounting**

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

**Basis of Presentation**

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

**Use of Estimates**

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

**Functional Allocation of Expenses**

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

**Cash and Cash Equivalents**

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Asset Classes**

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

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

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

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

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

**Compensated Absences**

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2021.

**Revenue Recognition**

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



**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Contributions**

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

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2021, the School has conditional grants of \$1,034,351 that have not been recognized as revenue in the statement of activities because conditions have not been met. As of June 30, 2021, the School has received conditional grants of \$158,624 that are recognized as deferred revenue in the statement of financial position because conditions have not yet been met.

**Property Taxes**

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

**Income Taxes**

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

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise of the following:

Cash and Cash Equivalents	\$ 361,751
Accounts Receivable - Federal and State	892,020
Accounts Receivable - Other	11,223
Total	<u>\$ 1,264,994</u>

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

**NOTE 3 CONCENTRATION OF CREDIT RISK**

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

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense for the year ended June 30, 2021 was \$19,426.

The components of property, plant, and equipment as of June 30, 2021 are as follows:

Building	\$ 1,192,117
Equipment, Furniture, and Fixtures	41,592
Total	<u>1,233,709</u>
Less: Accumulated Amortization	<u>(1,212,663)</u>
Total Property, Plant, and Equipment	<u>\$ 21,046</u>

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 5 EMPLOYEE RETIREMENT**

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and [www.calstrs.com](http://www.calstrs.com).

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 207,098	100 %
2020	221,801	100
2021	197,483	100

**Public Employees' Retirement System (PERS)**

**Plan Description**

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2020, the School Employer Pool total plan assets are \$72 billion, the present value of accumulated plan benefits is \$102 billion, contributions from all employers totaled \$2.9 billion, and the plan is 70% funded. The School did not contribute more than 5% of the total contributions to the plan.

**BLUE OAK CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)**

**Public Employees' Retirement System (PERS) (Continued)**

**Plan Description (Continued)**

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Funding Policy**

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 7.0%. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2021 was 20.7%. The contribution requirements of the plan members are established and may be amended by state statute.

**Contributions to PERS**

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

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 87,668	100 %
2020	108,037	100
2021	92,722	100

**NOTE 6 OPERATING LEASES**

The School leases its facilities under several lease agreements where the last lease expires in July 2022, with the option of extending for two years. Lease expense under these agreements for the year ended June 30, 2021 was \$586,404.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 585,604
2023	48,800
Total	<u>\$ 634,404</u>

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 7 NOTES PAYABLE LIABILITY**

On April 21, 2020 the School received a loan from Golden Valley Bank in the amount of \$530,936 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the "PPP Loan"). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration (SBA). Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within ten months after the covered period, then payment of principal and interest shall begin on that date.

Subsequent to year end, in July 2021, the SBA processed the School's PPP Loan forgiveness application and notified Golden Valley Bank the PPP Loan qualified for full forgiveness. Loan proceeds were received by the bank from the SBA on this date. The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

**NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the year ended June 30, 2021:

Satisfaction of Purpose Restrictions:

Low Performing Student Block Grant	\$ 33,330
Parent Council	10,680
Class Fundraising	16,642
Total	<u>\$ 60,652</u>

**BLUE OAK CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES**

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

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the School, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**NOTE 10 SUBSEQUENT EVENTS**

In July 2021, the SBA processed the School's PPP Loan forgiveness application and notified Golden Valley Bank the PPP Loan qualified for full forgiveness.

**SUPPLEMENTARY INFORMATION**

DRAFT

**BLUE OAK CHARTER SCHOOL  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2021**

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

Charter School number authorized by the state: 0415

The board of directors and the Administrators as of the year ended June 30, 2021 were as follows:

**BOARD OF DIRECTORS**

<b>Member</b>	<b>Office</b>	<b>Term Expires (3-year term)</b>
Monica McDaniel	Board Chair	August 2024
Vicki Wonacott	Co-Chair	August 2025
Chelsea Parker	Treasurer/CFO	August 2026
Trisha Atehortua	Member	August 2025
Laurel Hill-Ward	Member	August 2026
Laura Swanson	Member	August 2024
Amber Brown	Member	August 2024

**ADMINISTRATOR**

Susan Domenighini	Executive Director
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**BLUE OAK CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2021**

<u>Grade</u>	<u>Traditional Calendar Days</u>	<u>Status</u>
K	177	In compliance
1-3	177	In compliance
4-6	177	In compliance
7-8	177	In compliance

DRAFT

*See accompanying Independent Auditors' Report and the Notes to Supplementary Information.*

**BLUE OAK CHARTER SCHOOL  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021**

June 30, 2021 Annual Financial Report Fund Balances (Net Assets)	\$ 1,150,983
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Payable and Accrued Liabilities	(1,017)
Notes Payable	<u>(529,920)</u>
Net Adjustments and Reclassifications	<u>(530,937)</u>
June 30, 2021 Audited Financial Statement Fund Balances (Net Assets)	<u><u>\$ 620,046</u></u>

DRAFT

**BLUE OAK CHARTER SCHOOL  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

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

**NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

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

DRAFT

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

Board of Directors  
Blue Oak Charter School  
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Blue Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

### **CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Blue Oak Charter School  
Chico, California

We have audited Blue Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The School's state compliance requirements are identified in the table below.

### Management's Responsibility

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

### Compliance Requirements Tested

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

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

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

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<sup>1</sup> Nonclassroom ADA was under the threshold that required testing.

### **Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

### **CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**BLUE OAK CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.



**BLUE OAK CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2021**

There were no findings in the prior year.

DRAFT

**Agenda Item:** Educator Effectiveness Block Grant

**Prepared by:** Alexandra Archer

**Finance Committee Date:** 11/09/2021

**Background Information:**

Blue Oak is allocated \$76,339.00 in this block grant. Data collected through the LCAP and other surveys and conversations were used to determine the most effective and representative use of these funds.



# BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

## Educator Effectiveness Block Grant 2021

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 Educator Effectiveness Block Grant (EEBG) is a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

As a condition of receiving funds for educator effectiveness, LEAs shall develop and adopt a plan for expenditure of funds, which requires the plan to be explained in a public meeting of the governing board of the school district, county board of education, or governing body of the charter school before its adoption in a subsequent meeting. Funds may be expended for the purposes identified in [Assembly Bill 130, Chapter 44, Section 22](#) and [Assembly Bill 167, Chapter 252, Section 9](#) and mentioned below in the “Planned Use of Funds” section. These expenditures may take place over fiscal years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26. LEAs may use these allocated funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The funding is distributed in an equal amount per unit of full-time equivalent certificated and classified staff as reported in California Longitudinal Pupil Achievement Data and California Basic Educational Data System for the 2020–21 fiscal year. This funding for certificated and classified staff shall not exceed the total certificated staff and classified staff count.

# Expenditure Plan

## Total Educator Effectiveness Block Grant funds awarded to the LEA

\$76,339.00

The following table provides the LEA's expenditure plan for how it will use EEBG funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The allowable use categories are listed below.

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.	Provide Waldorf Mentorship & new teacher induction. Develop Waldorf 101 program for new Blue Oak teachers and staff.	14,500
2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.	Participate in and complete the Self Study and Peer review for full Alliance for Public Waldorf membership. Funding includes access to online and in person training.	20,000
3. Practices and strategies that reengage pupils and lead to accelerated learning.		
4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.	Provide school wide counseling and mental wellness services and related professional development, materials and supplies.	15,000

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.	Support and implement Diversity, Equity, and Inclusion Task Force priorities including improved diversity in materials, professional development and supporting staff engagement.	20,000
6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.		
7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated languagedevelopment within and across content areas and building and strengthening capacity to increase bilingual and biliterate proficiency.		
8. New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).		
9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.		
10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.	Prepare and support educators for increased Transitional Kindergarten and pre-school opportunities.	6,839
<b>Subtotal</b>		<b>76,339.00</b>

# Educator Effectiveness Block Grant Plan Instructions

## Introduction

A program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

For additional information regarding Educator Effectiveness Block Grant funding please see the web page at <https://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>.

## Purpose and Requirements

As noted in the Introduction, a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness:

- To ensure professional development meets educator and pupil needs, local educational agencies are **encouraged to allow school site and content staff to identify the topic or topics of professional learning**. Professional learning provided pursuant to this section shall do both of the following:
  - Be **content focused**, incorporate **active learning**, support **collaboration**, use **models** of effective practice, provide **coaching** and **expert support**, offer **feedback** and **reflection**, and be of **sustained duration**.
  - As applicable, be aligned to the **academic content standards** adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Areas that to be considered for funding as outlined in Education Code include:

(1) **Coaching** and **mentoring** of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

(2) Programs that lead to effective, **standards-aligned instruction** and improve **instruction in literacy** across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.

(3) Practices and strategies that **reengage pupils** and lead to **accelerated learning**.

(4) Strategies to implement **social-emotional learning**, **trauma-informed practices**, **suicide prevention**, access to **mental health** services, and other approaches that improve pupil well-being.

(5) Practices to create a **positive school climate**, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a school's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

(6) Strategies to improve **inclusive practices**, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

(7) Instruction and education to support implementing **effective language acquisition** programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

(8) New **professional learning networks** for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c) - *see slide 12 for subdivision (c)*.

(9) Instruction, education, and strategies to incorporate **ethnic studies** curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

(10) Instruction, education, and strategies for certificated and classified educators in **early childhood education**, or **childhood development**.

## Instructions to complete the template:

### Total Educator Effectiveness Block Grant funds awarded to the LEA

Provide the total amount of Educator Effectiveness Block Grant funds the LEA is awarded.

### Allowable Use of Funds Table

The table is in three parts, **Allowable Use of Funds**, **Planned Use of Funds (Actions)**, and **Planned Expenditures**. Data is only required in the **Planned Use of Funds** and **Planned Expenditures** columns.

#### (1) Allowable Use of Funds

The LEA must specify the amount of EEBG funds that it intends to use to implement a planned action. This column is prepopulated with the allowable uses of funds. There is no need to input additional information in this column.

#### (2) Planned Use of Funds (Actions)

- Provide a description of the action(s) the LEA will implement using EEBG funds. The description can be brief and/or in list form. Include the group that will receive the professional learning (teachers, administrators, paraprofessionals who work with students and classified staff that interact with students).

- An LEA has the flexibility to include planned use of funds/actions described in one or more areas list under **Allowable Use of Funds**. It is not required to include actions for every allowable use of funds listed.

### **(3) Planned Expenditures**

Specify the amount of funds the LEA plans to expend to implement the action(s). The amount of funds included in this section should reflect the total funds planned to be expended over the life of the grant.

### **Fiscal Requirements**

As a condition of receiving funds, a school district, COE, charter school, or state special school shall do **both** of the following:

- On or before **December 30, 2021**, develop and adopt a plan delineating the expenditure of funds apportioned pursuant to this section, including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan shall be **presented in a public meeting of the governing board** of the school district, county board of education, or governing body of the charter school, **before its adoption in a subsequent public meeting**.
- On or before **September 30, 2026**, report detailed expenditure information to CDE, including, but not limited to, specific **purchases** made and the **number of teachers, administrators, paraprofessional educators, or classified staff** that received professional development. The CDE shall determine the format for this report.

Funding apportioned pursuant to this section is subject to the **annual audits** required by Section 41020.





# **BLUE OAK SCHOOL**

## **2022 Employee Benefit Proposal**

Prepared by:  
GCI Insurance Brokers  
CA DOI License #0328375

## Renewal Summary

### Medical - Current

- Bronze 40/5600/40	\$2,623.39
- Bronze 60/6350/40	\$8,091.96
- Silver 55/2500/45	\$445.89
- Silver 50/2200/40	\$4,014.64
<b>TOTAL</b>	<b>\$15,175.88</b>

### Medical - Renewal

- Bronze 40/6200/40	\$2,781.63
- Bronze 60/6850/40	\$8,530.27
- Silver 55/2500/45	\$455.49
- Silver 50/2200/40	\$4,215.91
<b>TOTAL</b>	<b>\$15,983.30</b>

#### Annual Increase

\$9,689.04 5.32%

### Medical - Renewal Option with Select Network

- Bronze 40/6200/40	\$2,572.00
- Bronze 60/6850/40	\$7,887.92
- Silver 55/2500/45	\$421.14
- Silver 50/2200/40	\$3,898.02
<b>TOTAL</b>	<b>\$14,779.08</b>

(\$4,761.60) -2.61%

### Dental - Renewal

Current	\$1,850.62
Renewal	\$1,903.72

\$637.20 2.9%

### Life - Renewal

Current	\$62.50
Renewal	\$75.00

\$150.00 20%

Renewal Annual Increase Total

**\$10,476.24**

Renewal Annual Increase to School

**\$1,929.48**

Option 1 **Select Network** Increase Total

**(\$3,974.40)**

Option 1 **Select Network** Increase School

**(\$812.88)**

Blue Oak Charter School  
Medical Comparison (Illustrative)

Network Benefits	Anthem 2021 Prudent Buyer		Anthem 2022 Prudent Buyer	
	Current		Renewal	
	Silver PPO 50/2200/40%		Silver PPO 50/2200/40%	
CY Deductible				
Individual	\$2,200		\$2,200	
Family	\$4,400		\$4,400	
CY Out-of-Pocket Max	(Includes Deductible)		(Includes Deductible)	
Individual	\$8,150		\$8,600	
Family	\$16,300		\$17,200	
Primary Office Visit Copay	\$50		\$50	
Specialist Office Visit Copay	\$85		\$90	
Urgent Care Office Visit Copay	\$85		\$90	
Livehealth Online	\$0-1st 3 Visits then \$5		\$0/\$90 (Specialist)	
Coinsurance	40% After Deductible		40% After Deductible	
Diagnostic Lab (Office/FSL/Other)	\$20/\$0/40% After Deductible		\$20/\$0/40% After Deductible	
Diagnostic X-Ray (Office/FRC/Other)	\$20/40% After Deductible		\$20/40% After Deductible	
Preventive Services	No Charge		No Charge	
Outpatient Surgery				
Surgery Center	40% After Deductible		40% After Deductible	
Hospital	\$200 + 40% After Deductible		\$200 + 40% After Deductible	
Inpatient Hospitalization	40% After Deductible		40% After Deductible	
Emergency Room Visit Copay	\$350 + 40% After Deductible		\$350 + 40% After Deductible	
Prescription Drugs	Retail	Mail Order	Retail	Mail Order
Tier 1	\$20/\$25	\$50/NA	\$15/\$20	\$38/NA
Tier 2	\$60/\$100	\$180/NA	\$70/\$80	\$210/NA
Tier 3	\$100/\$140	\$300/NA	\$110/\$120	\$330/NA
Tier 4	30% up to \$250/40% up to \$250		30%-\$250/40%-\$250 30%-\$250/NA	
Drug Deductible (Tiers 2,3 & 4)	\$250/\$500		\$300/\$600	
Monthly Premium				
<b>Total:</b>	<b>\$4,014.64</b>		<b>\$4,215.91</b>	
<b>Total with Select Network:</b>			<b>\$3,898.02</b>	

Blue Oak Charter School  
Medical Comparison (Illustrative)

Network Benefits	Anthem 2021 Prudent Buyer		Anthem 2022 Prudent Buyer	
	Current		Renewal	
	Silver PPO 55/2500/45%		Silver PPO 55/2500/45%	
CY Deductible				
Individual	\$2,500		\$2,500	
Family	\$5,000		\$5,000	
CY Out-of-Pocket Max	(Includes Deductible)		(Includes Deductible)	
Individual	\$8,150		\$8,700	
Family	\$16,300		\$17,400	
Primary Office Visit Copay	\$55		\$55	
Specialist Office Visit Copay	\$85		\$90	
Urgent Care Office Visit Copay	\$85		\$90	
Livehealth Online	\$0-1st 3 Visits then \$5		\$0/\$90 (Specialist)	
Coinsurance	45% After Deductible		45% After Deductible	
Diagnostic Lab (Office/FSL/Other)	\$20/\$0/45% After Deductible		\$20/\$0/45% After Deductible	
Diagnostic X-Ray (Office/FRC/Other)	\$20/45% After Deductible		\$20/45% After Deductible	
Preventive Services	No Charge		No Charge	
Outpatient Surgery				
Surgery Center	45% After Deductible		45% After Deductible	
Hospital	\$200 + 45% After Deductible		\$200 + 45% After Deductible	
Inpatient Hospitalization	45% After Deductible		45% After Deductible	
Emergency Room Visit Copay	\$100 + 45% After Deductible		\$100 + 45% After Deductible	
Prescription Drugs	Retail	Mail Order	Retail	Mail Order
Tier 1	\$20/\$25	\$50/NA	\$15/\$20	\$38/NA
Tier 2	\$65/\$100	\$195/NA	\$70/\$80	\$210/NA
Tier 3	\$110/\$140	\$330/NA	\$110/\$120	\$330/NA
Tier 4	30% up to \$250/40% up to \$250		30%-\$250/40%-\$250	30%-\$250/NA
Drug Deductible (Tiers 2,3 & 4)	None		\$200/\$400	
Monthly Premium				
Total:	\$445.89		\$455.49	
Total with Select Network:			\$421.14	

Blue Oak Charter School  
Medical Comparison (Illustrative)

Network Benefits	Anthem 2021 Prudent Buyer		Anthem 2022 Prudent Buyer	
	Current		Renewal	
	Bronze PPO 60/6350/40%		Bronze PPO 60/6850/40%	
CY Deductible				
Individual	\$6,350		\$6,850	
Family	\$12,700		\$13,700	
CY Out-of-Pocket Max	(Includes Deductible)		(Includes Deductible)	
Individual	\$8,150		\$8,200	
Family	\$16,300		\$16,400	
Primary Office Visit Copay	\$60 After Deductible		\$60 After Deductible	
Specialist Office Visit Copay	\$80 After Deductible		\$80 After Deductible	
Urgent Care Office Visit Copay	40% After Deductible		40% After Deductible	
Livehealth Online	<b>\$0-1st 12 Visits then \$5</b>		<b>\$0/\$80 (Specialist) After Deductible</b>	
Coinsurance	40% After Deductible		40% After Deductible	
Diagnostic Lab (Office/FSL/Other)	<b>\$0/40%</b> After Deductible		40%/ <b>\$0/40%</b> After Deductible	
Diagnostic X-Ray (Office/FRC/Other)	40% After Deductible		40% After Deductible	
Preventive Services	<b>No Charge</b>		<b>No Charge</b>	
Outpatient Surgery				
Surgery Center	40% After Deductible		40% After Deductible	
Hospital	\$200 + 40% After Deductible		\$200 + 40% After Deductible	
Inpatient Hospitalization	40% After Deductible		40% After Deductible	
Emergency Room Visit Copay	\$250 + 40% After Deductible		\$250 + 40% After Deductible	
Prescription Drugs	Retail	Mail Order	Retail	Mail Order
Tier 1	<b>\$20/\$25</b>	<b>\$50/NA</b>	<b>\$20/\$20</b>	<b>\$50/NA</b>
Tier 2	\$65/\$100	\$195/NA	\$90/\$100	\$270/NA
Tier 3	\$105/\$140	\$315/NA	\$160/\$170	\$480/NA
Tier 4	30% up to \$500/40% up to \$500		30%-\$400/40%-\$500	30%-\$400/NA
Drug Deductible (Tiers 2,3 & 4)	\$625/\$1,250		\$650/\$1,300	
Monthly Premium				
<b>Total:</b>	<b>\$8,091.96</b>		<b>\$8,530.27</b>	
<b>Total with Select Network:</b>			<b>\$7,887.92</b>	

Blue Oak Charter School  
Medical Comparison (Illustrative)

Network Benefits	Anthem 2021 Prudent Buyer		Anthem 2022 Prudent Buyer	
	Current		Renewal	
	Bronze PPO 40/5600/40%		Bronze PPO 40/6200/40%	
CY Deductible				
Individual	\$5,600		\$6,200	
Family	\$11,200		\$12,400	
CY Out-of-Pocket Max	(Includes Deductible)		(Includes Deductible)	
Individual	\$8,400		\$8,700	
Family	\$16,800		\$17,400	
Primary Office Visit Copay	\$40 After Deductible		\$40 After Deductible	
Specialist Office Visit Copay	\$80 After Deductible		\$80 After Deductible	
Urgent Care Office Visit Copay	40% After Deductible		40% After Deductible	
Livehealth Online	<b>\$0-1st 12 Visits then \$5</b>		<b>\$0/\$80 (Specialist) After Deductible</b>	
Coinsurance	40% After Deductible		40% After Deductible	
Diagnostic Lab (Office/FSL/Other)	<b>\$0/40%</b> After Deductible		40%/ <b>\$0/40%</b> After Deductible	
Diagnostic X-Ray (Office/FRC/Other)	40% After Deductible		40% After Deductible	
Preventive Services	<b>No Charge</b>		<b>No Charge</b>	
Outpatient Surgery				
Surgery Center	40% After Deductible		40% After Deductible	
Hospital	\$200 + 40% After Deductible		\$200 + 40% After Deductible	
Inpatient Hospitalization	40% After Deductible		40% After Deductible	
Emergency Room Visit Copay	\$250 + 40% After Deductible		\$250 + 40% After Deductible	
Prescription Drugs	Retail	Mail Order	Retail	Mail Order
Tier 1	<b>\$20/\$25</b>	<b>\$50/NA</b>	<b>\$20/\$20</b>	<b>\$50/NA</b>
Tier 2	\$70/\$115	\$210/NA	\$80/\$90	\$240/NA
Tier 3	\$110/\$150	\$330/NA	\$120/\$130	\$360/NA
Tier 4	30% up to \$500/40% up to \$500		30%-\$400/40%-\$500	30%-\$400/NA
Drug Deductible (Tiers 2,3 & 4)	Subject to Medical Deductible		Subject to Medical Deductible	
Monthly Premium				
<b>Total:</b>	<b>\$2,623.39</b>		<b>\$2,781.63</b>	
<b>Total with Select Network:</b>			<b>\$2,572.00</b>	

Blue Oak Charter School  
Medical Comparison (Illustrative)

Humana	CA PPO 1.5K U&C 14		
	PPO	Non-PPO	
Deductible			
Individual	\$50	\$50	
Family	\$150	\$150	
Waived for Prev?	Yes	Yes	
Calendar Year Maximum	Unlimited		
Preventive Care	100%	100% UCR <sup>1</sup>	
Basic Services	100%	80% UCR <sup>1</sup>	
Major Services	60%	50% UCR <sup>1</sup>	
Orthodontia (Adult/Child)	50% (no deductible)		
Orthodontia Lifetime Maximum	\$1,500		
Waiting Periods	None		
Endo/Perio	Basic		
OON UCR	90th%		
Monthly Premium	Current Rates	Renewal Rates	Revised Rates
Employee Only (14)	\$47.77	\$51.73	\$49.18
Employee + Spouse (4)	\$95.55	\$103.45	\$98.36
Employee + Child(ren) (2)	\$129.91	\$139.99	\$133.50
Employee + Family (3)	\$179.94	\$193.97	\$184.92
Total (23)	\$1,850.62	\$1,999.91	\$1,903.72
% Annual Increase		8.1%	2.9%
\$ Annual Increase		\$1,791.48	\$637.20

<sup>1</sup> UCR - If a member sees an out-of-network dentist, coinsurance will apply to the usual customary reasonable charge. Out-of-network dentists may bill you for charges above the amount covered by your dental plan.

**\*Revised rates are good for 2 years, next dental renewal will be 1/1/2024.**

Blue Oak Charter School  
Medical Comparison (Illustrative)

Vision Insurance	Blue Shield	
	Basic Vision for Small Business 0/0/150	
	Network	Non-Network
Exam Copay		\$0
Materials Copay		\$0
Exam Frequency		12 Months
Exam	100%	Up to \$50
Lenses Frequency		24 Months in Lieu of Contacts
Single Vision	100%	Up to \$43
Bifocal	100%	Up to \$60
Trifocal	100%	Up to \$75
Frames Frequency		24 Months
Frame Allowance	\$150 allowance	\$40 allowance
Contact Lens Frequency		24 Months in Lieu of Contacts
Medically Necessary	Up to \$250 - \$350*	\$200 - \$250 allowance
Elective	\$120 allowance	\$120 allowance
Monthly Premium	Current	Early Renewal**
Employee (15)	\$10.80	\$11.10
Emp + Spouse (3)	\$20.30	\$20.80
Emp + Child(ren) (1)	\$18.70	\$19.20
Emp + Family (3)	\$26.40	\$27.10
<b>Total</b>	<b>\$320.80</b>	<b>\$329.40</b>

\*Based on diagnosis (See plan summary for details)

**\*\*Early renewal will align Vision plan year with Medical at 1/1/22**



Blue Oak Charter School  
Medical Comparison (Illustrative)

Basic Life and AD&D Volume	Flat \$25k	
Rates	Current Rates	Renewal Rates
Total Rate / \$1000	\$0.10	\$0.12
Cost/Employee	\$2.50	\$3.00
<b>TOTAL Employee Life (25)</b>	<b>\$62.50</b>	<b>\$75.00</b>
% Annual Increase	20.0%	
\$ Annual Increase	\$150.00	

**Voluntary Life** - no change in age banded rates. Covered individuals who change age bands on anniversary will see an increase in overall premium charged.



Grow with Confidence

The preceding illustration is for comparison purposes only.

Please refer to plan summaries or to the

Evidence of Coverage certificates for complete disclosure.

In the event of clerical error, carrier information shall always prevail.

This is not a binding contract, but is merely a proposal of benefits.



**Agenda Item:** CPR/AED/First Aid Training

**Prepared by:** Alexandra Archer

**Finance Committee Date:** 11/09/2021

**Background Information:**

Blue Oak would like to consider providing CPR/AED/First Aid training for all school employees. Below are some options available for our school:

CPR/AED/First Aid

- LifelineTraining Center = in person class
- [ProTrainings](#) = online class
- Recommendation and Request for employee reimbursement

**Agenda Item: MC2 Marketing Update**

**Prepared by: Alexandra Archer**

**Finance Committee Date: 11/09/2021**

**Background Information:**

As requested at the last BOFC meeting, committee members were interested in seeing how our work with MC2 and our increased marketing efforts have contributed to increased enrollment. Although the data below may not be directly correlated, it does paint a clearer picture of the impact.

- ~132 people have clicked on our Student Interest Form, Enrollment Page or called the school directly from our Google Ads since we launched our Google Ads in May ([see attached chart](#)). This information is from MC2s tracking system.
- ~120 families have submitted a Student Interest Form since the beginning of the school year. This information came from our Registrar.
- ~44 signed up for a school tour on our Enrollment Page online since the beginning of the school year. Of those 44 people, 24 found Blue Oak via Search Engine. This information came from our Blue Oak website.
- Overall, Blue Oak has had ~63 new enrollments since the start of the school year. This information came from our Registrar.

# Blue Oak Charter School

Google Ads 2021 | General Campaign

Aug 16, 2021 - Nov 5, 2021

## Total Campaign Metrics

Clicks

685.0

Conversions\*

132.7

Cost / all conv.

\$10.14

Avg. CPC

\$1.97

Impressions

7.8K

Cost

\$1.35K

Campaign	Clicks ▾	Impressions	Avg. CPC	CTR	Cost
8799   Blue Oak Charter School   Search   General School	601	7.5K	\$2.19	8.05%	\$1.32K
8799   Blue Oak Charter School   Search   Brand	84	304	\$0.33	27.63%	\$27.7
<b>Grand total</b>	<b>685</b>	<b>7.8K</b>	<b>\$1.97</b>	<b>8.82%</b>	<b>\$1.35K</b>

Ad group	Impressions	Clicks ▾	CTR	CPC	Conv.	Cost
Charter	3.4K	387	11.26%	\$2.02	89.5	\$779.94
School	4K	214	5.32%	\$2.52	20	\$538.47
Blue Oak Charter Bra...	304	84	27.63%	\$0.33	23.2	\$27.7
<b>Grand total</b>	<b>7.8K</b>	<b>685</b>	<b>8.82%</b>	<b>\$1.97</b>	<b>132.7</b>	<b>\$1,346.12</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.

**Agenda Item: Stipend for Supporting Teachers**

**Prepared by: Alexandra Archer**

**Finance Committee Date: 11/09/2021**

**Background Information:**

Blue Oak would like approval of two new teacher stipends:

- 1) Supporting lesson planning and classroom support for a teacher on emergency leave. \$200 per week
- 2) Utilize the lost prep process to support stipends at the substitute pay level for Specialty/Specialist teachers losing prep time.

Specialty/Specialist teachers are using prep time to cover classroom teachers when subs are not available. They have been innovative in sharing duties to continue Specialties to the extent possible. This results in a loss of prep time. We would like to pay a stipend for this work.



## Executive Director's Report - Finance

Susan Domenighini

November 9, 2021

### **Fund Raising**

The big work this month has been the return of fundraising with Mod Pizza, New Clairvaux, Harvest Festival, and now in process "Blue Oak wear". With the successful Halloween Dance we are encouraging parents to return to class fundraising too.

### **Holiday Food Drive**

As we move into the holiday season, we are reminded of those in need in our community and are engaging in a food drive. Bring items to the front lobby, containers will be set up for collection.

### **Marketing**

Cheryl Grant, Alex Archer and I met with MC2 to discuss specific language around Blue Oak's Kindergarten program. Keep an eye out for the results

### **State Move Toward Categorical Funds**

Our word from the state through CCSA, CSDC, and BCOE is to be aware that the state's new funding allocations seem to be moving away from LCFF and local control back to categorical funding. Categorical funding means the state allocates funding for predetermined purposes. This is what we are seeing this month with the Education Effectiveness Block Grant. These funding pots tend to be shorter term, also making long term planning more difficult.