

Blue Oak Charter School
450 W. East Avenue, Chico, CA 95926
CHARTER COUNCIL
REGULAR MEETING

Join Zoom Meeting

<https://zoom.us/j/99715488751?pwd=dHlwY2eW9pbnZsWklMRFFrWEh0QT09>

Meeting ID: 997 1548 8751

Passcode: c91ziZ

Tuesday, November 16th, 2021 - 6:00 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 Chair 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.

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

AGENDA

OPEN SESSION - 6:00 PM

1. OPENING

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Council 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. Agenda Modifications
- 1.5. Audience to Address the Council

This is an 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. The chair may establish a maximum speaking time for any item.
Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

2. CONSENT AGENDA

- 2.1. Approve Minutes from October 19th, 2021
- 2.2. Charter Impact Monthly Report Jim Weber, Charter Impact
 - 2.2.1. Attendance and Enrollment
 - 2.2.2. Cash Flow
 - 2.2.3. Balance Sheet Detail
 - 2.2.4. Warrants/Aged Payable
 - 2.2.5. Actual to Budget Summary
- 2.3. Point of Sale Transactions/Check Register
- 2.4. Teleconferencing During State of Emergency
State of Emergency (§ 8625)
- 2.5. Accept Donations

3. GOVERNANCE

- 3.1. Finance Committee Report Chelsea Parker
- 3.2. Parent Council Report Trisha Atehortua
- 3.3. Equity & Inclusion Task Force Report Susan Domenighini
- 3.4. Policy Review
 - 3.4.1. Employee Assignment (2nd Reading)
 - 3.4.2. Leaves (2nd Reading)
 - 3.4.3. Child Abuse Prevention and Reporting (2nd Reading)
 - 3.4.4. Grading (1st Reading)
- 3.5. COVID-19 Response Update
- 3.6. MC2 Marketing Update
- 3.7. MTSS Charter Collaborative
- 3.8. Educator Effectiveness Block Grant
- 3.9. Employee Benefit Renewal Proposal
- 3.10. Approve Audit Draft
- 3.11. 1st Interim Report
- 3.12. CPR/AED/First Aid Training
- 3.13. Stipend for Supporting Teachers
 - 3.13.1. Emergency Leave
 - 3.13.2. Specialty Prep

4. FACULTY

- 4.1. Grade Level Report Riley Murray & Nick Meier

5. ADMINISTRATION

- 5.1. Executive Director's Report Susan Domenighini

6. CLOSED SESSION

- 6.1. Real Estate
Conference with Real Property Negotiations (§ 54956.8)

7. NEXT MEETING - Tuesday, December 15th, 2021

8. ADJOURNMENT



Name	Yes	No	Abstain	Absent
Chelsea Parker				
Vicki Wonacott				
Laurel Hill-Ward				
Amber Brown				
Leanna Glander				
Trisha Atehortua				



Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

Blue Oak Charter School
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REGULAR MEETING

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AGENDA

OPEN SESSION - 6:00 PM

1. OPENING

1.1. Call Meeting to Order

- Vicki Wonacott called the meeting to order at 6:03PM.

1.2. Roll Call of Council Members and Establish Quorum

- Present: Laurel Hill-Ward, Trisha Atehortua, Amber Brown, Vicki Wonacott, Leanna Glander, and Chelsea Parker (late)
- Absent: None

1.3. Invocation - School Verse Read

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

- Vicki Wonacott read the school verse.

1.4. Agenda Modifications

- Susan Domenighini made an agenda modification to remove the Closed Session because there is no current update for the board.

1.5. Audience to Address the Council

This is an 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. The chair may establish a maximum speaking time for any item.

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

- No audience member addressed the council.

2. CONSENT AGENDA

2.1. Approve Minutes from September 21st, 2021 and October 14th, 2021

2.2. Charter Impact Monthly Report

Jim Weber, Charter Impact

2.2.1. Attendance and Enrollment

2.2.2. Cash Flow

2.2.3. Balance Sheet Detail

2.2.4. Warrants/Aged Payable

2.2.5. Actual to Budget Summary

2.3. Point of Sale Transactions/Check Register

2.4. Advanced Document Concepts Purchase

2.5. Accept Employee Resignations

2.5.1. Korie Moore, Instructional Aide

2.6. Teleconferencing During State of Emergency

State of Emergency (§ 8625)

- Laurel Hill-Ward made a motion to approve the consent agenda. Trisha Atehortua seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

- Vote passes

3. GOVERNANCE

3.1. Finance Committee Report

Amber Brown

- At the last BOFC meeting, the Finance Committee discussed ADA, enrollment and the marketing plan. The rest of the items discussed will be discussed again at tonight's meeting.

3.2. Parent Council Report

Trisha Atehortua

- The Parent Council is still establishing representatives for each class, although most have been decided at this point. Alicia Trider is now the PC Chair. PC

discussed the Halloween Dance as well as the involvement of the Student Council, planned the last few details for the Harvest Festival, and debriefed about the Open House. The festival turned out to be a big hit and there were many families that enjoyed the Open House as well. Lots of positive feedback overall.

3.3. Policy Review

Susan Domenighini

3.3.1. Air Quality (2nd Reading)

- The policy presented shows how the school makes the decision about when to require lunch/recess inside due to poor air quality. This is the second reading; no modifications were made since the last reading.
- Trisha Atehortua made a motion to approve the policy. Amber Brown seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

- Vote passes.

3.3.2. Child Abuse (1st Reading)

- Admin is currently going through, reviewing what we have, and will present policies that we do not have but need. For a few years we were focusing on personnel policy, now we are focusing on student centered policy as well as anything that comes up by need. Currently, Admin is using CUSD policies as a guide; they have a good process. We review them to match with charter school and Waldorf standards before bringing them to the board. The BOCC appreciates this work. This is the 1st reading of this policy which does not require a vote.

3.3.3. Employee Assignment (Policy Update) - 1st Reading

- This policy is already put into place but needs updating. This update is to make the language clearer to make it more aligned with labor laws. We are adjusting this policy to match the practices that the school has already been using.

3.3.4. Leaves (Policy Update) - 1st Reading

- This is a policy that is already in place but needs updating. The language in green is what needs to be updated. This is the 1st reading of this policy which does not require a vote.

3.4. Markel Insurance Student Accident Policy Renewal

- The contract presented is ongoing and needs board approval. This is the same coverage that we have used in the past.
- Trisha Atehortua made a motion to approve the policy. Laurel Hill-Ward seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

➤ Vote passes.

3.5. COVID-19 Response Update

- There has not been a lot of news since our last meeting. At our school, there has been one more exposure case in our classrooms; that is four altogether now. A parent reached out with information on the unofficial Butte County COVID response website. Susan Domenighini was able to get our numbers up on that website along with a few other charter schools which helped satisfy a parent that addressed the council at the last meeting. Overall, we continue to have a safe campus; we still have not seen any transfers of COVID between staff and/or students. We also started our schools onsite COVID testing option today.
- Blue Oak was affected by protests yesterday. 28% of our students were not here, not sure how many were gone because of protests. We had a few parents reach out about the protests as well as a parent with a sign up out front. Susan has passed this info along to charter advocates in Sacramento to better support parents on all sides.

3.6. ESSER III Expenditure Plan

- This item has gone to the BOFC. Since then, Susan Domenighini has received some direction on how to update the document so there have been some edits. The financial parts haven't changed, just language about community engagement.
- Amber Brown made a motion to accept the ESSER III Expenditure Plan. Laurel Hill-Ward seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker				X
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

➤ Vote passes.

3.7. Renewal Extensions for CUSD

- As part of response to COVID, and the fact that schools have not been able to conduct proper state testing for a couple of years, the State has extended the charter renewal for all charter schools by 2 years. CUSD has resent the MOU to reflect that change. Our new renewal date is 2025. A vote for this document acknowledges and formalizes that change.
- Chelsea Parker joined the meeting.
- Trisha Atehortua made a motion to accept the renewal. Amber Brown seconded the motion.
- No further discussion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

- Vote passes.

3.8. MC2 Marketing Proposal

- Bit by bit, Blue Oak has been accepting small, short-term marketing plans since we first proposed this idea in May. Last month, Susan Domenighini asked MC2 to outline what continuing to accept these plans would look like through the rest of the school year as well as what more we could be doing to help boost enrollment. This is the plan that was brought to the BOFC.
- This is a new plan that builds upon what we have been doing so far and what we want to move forward with doing throughout the rest of the year. The last plan we engaged MC2 with worked a lot on our marketing message and presentation as well as started advertising via Google which we have started to see an impact from. The proposed plan would also give us Facebook ads as well as Google and a few other marketing ideas. We have currently expended our marketing budget, so we would have to move some things around in order to make this work with our budget. Jim Weber recommends that this is a good use of funds since it will try to help boost our enrollment more in order to help bolster our funds in the long run.
- Susan and Jim discussed how we can siphon some money from one place to the next but, because it's October, we won't really have a clearer picture of how our budget is going to roll out until later in the year. So at the moment, this will be in addition to our budget. BOCC members that it would be smart to tap into the multi year roll out to fund this in order to ensure our enrollment over the years continues to grow. Overall, even with the approval of this plan our bottom line will still end in the positive.
- Chelsea Parker made a motion to approve the MC2 marketing proposal as presented. Trisha Atehortua seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward	X			
Amber Brown	X			
Leanna Glander	X			
Trisha Atehortua	X			

➤ Vote passes.

4. FACULTY

Riley Murray & Nick Meier

4.1. Grade Level Report

- Nick and Riley shared the presentation given at the PC meeting created by Teacher Cheryl. This presentation can be found on the Blue Oak website under the Parent Resources tab.

5. ADMINISTRATION

5.1. Executive Director's Report

Susan Domenighini

- Susan Domenighini shared some favorite moments from the week.
- Harvest Festival - what a great success! Thanks to everyone who made it possible; it was a joy to have everyone back, the soup was great; it was nice to have a chance to remember why we love Blue Oak
- Halloween Parade
 - The Halloween Parade is officially planned again for this year. Notices will be coming out soon.
- Halloween Dance
 - This event is happening soon; students are very excited.
- Open House
 - Staff has given input about how this event went. There were a lot of positive comments. Admin will work to make a few adjustments for next year. Overall, there was lots of family engagement
- George and Donna
 - George and Donna returned to Blue Oak for training on dances for students. Faculty members were able to dance as well. George met with classroom teachers individually to mentor them. George connects staff with Steiners words and positivity very well.
- Mental Health Speakers
 - Some speakers came to talk with middle schoolers again to talk about mental health which is always important.
- MOD Pizza Fundraiser
 - This fundraiser will be held next Tuesday from 4PM to 8PM. The link will be going out in ParentSquare soon. Feel free to invite family and friends to help support our school.
- Protests

- Trisha Atehortua asked if there was any way for parents to advocate for themselves but also still send their students to school. Susan has committed to gather info about how many of our families chose to not come to school for protest and will be sending that data to CCSA. They will pass it on to the advocates at the capital so voices from our school can be heard. The current environment is a hard place for parents to be in.

~~6. CLOSED SESSION~~

~~6.1. Real Estate~~

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

7. NEXT MEETING - Tuesday, November 16th, 2021

8. ADJOURNMENT

- Vicki Wonacott adjourned the meetings at 7:03PM.

Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

Blue Oak Charter School

Monthly Financial Presentation – October 2021

October Highlights

Highlights

- Drop in enrollment/attendance requires escalating use of federal funding to maintain current services.
- Multi-year federal awards forecast extinguished during 2021/22 and 2022/23.
- 2020/21 audit reclassified PPP forgiveness as 2021/22 revenue, impact **\$531K**.
- Forecast loss (excluding PPP) **(\$200K)** with support of **\$624K** one-time funds.
- Revenue below budget **(\$9K)** – ongoing revenue **(\$189K)** + one-time revenue **+180K**.
- Expenses above budget **(\$203K)**.
- Cash ended month **\$730K**.

Compliance and Reporting

- 1st interim financial report due Dec 15th.
- Educator Effectiveness Block Grant requires two meetings to review and approve by Dec 30th.

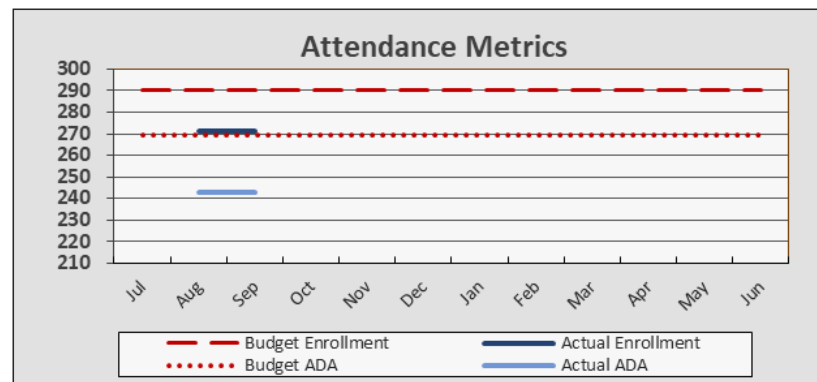
Attendance Data and Metrics



Enrollment and Per Pupil Data

<i>Enrollment & Per Pupil Data</i>			
	<i><u>Actual</u></i>	<i><u>Forecast</u></i>	<i><u>Budget</u></i>
Average Enrollment	271	271	290
ADA	243	252	270
Attendance Rate	89.6%	93.0%	93.0%
Unduplicated %	57.8%	57.8%	58.5%
Revenue per ADA		\$16,986	\$13,936
Expenses per ADA		\$15,670	\$13,891

Attendance Metrics



Forecast enrollment reduced to 271 from 290 enrollment.

Month 1 attendance 242.77, requiring 252+ (93%+) ADA going forward to achieve 251+ ending ADA.

UPP forecast 57.82%.

LCFF is calculated at \$9,564 per ADA.

Revenue

- October Updates
 - PPP forgiveness reclassified as 2021/22 revenue adding \$531K.
 - Reduced ADA cuts revenue (\$189K) from budget.
 - At current expenses, forecast (\$200K) loss in 21/22, (\$177) 22/23, (\$712K) 23/24 without federal support.

	2021/22	2022/23	2023/24
Expanded Learning Opportunities Grant	\$ 188,793	\$ -	\$ -
In-Person Instruction	102,707	-	-
GEER	16,560	-	-
ESSER I	64,404	-	-
ESSER II	251,241	-	-
ESSER III	-	563,111	-
One-Time Funding plan	\$ 623,705	\$ 563,111	\$ -

Revenue

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 671,047	\$ 627,215	\$ 43,832
614,843	72,320	542,523
164,848	311,612	(146,764)
14,462	11,500	2,962
\$ 1,465,199	\$ 1,022,646	\$ 442,553

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 2,410,401	\$ 2,585,457	\$ (175,056)
1,066,298	295,121	771,177
754,175	827,865	(73,690)
50,000	50,000	-
\$ 4,280,874	\$ 3,758,444	\$ 522,430



Expenses

- **October Updates**
 - Compensation increased \$162K for grant funded Summer hours, interventions, social-emotional supports.
 - Services increased for additional recruitment (\$37K).

Expenses

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 620,595	\$ 336,419	\$ (284,176)
Classified Salaries	158,603	111,826	(46,777)
Benefits	210,154	138,078	(72,076)
Books and Supplies	54,260	41,667	(12,594)
Subagreement Services	21,922	37,967	16,045
Operations	64,867	48,312	(16,556)
Facilities	204,680	202,801	(1,878)
Professional Services	84,805	49,960	(34,845)
Depreciation	6,475	6,475	(0)
Interest	(5,334)	-	5,334
Total Expenses	\$ 1,421,029	\$ 973,506	\$ (447,523)

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,581,753	\$ 1,565,193	\$ (16,560)
Classified Salaries	533,977	445,762	(88,215)
Benefits	608,536	551,160	(57,376)
Books and Supplies	93,200	93,200	-
Subagreement Services	133,880	133,880	-
Operations	150,545	146,485	(4,060)
Facilities	608,178	608,404	226
Professional Services	225,087	182,837	(42,249)
Depreciation	19,426	19,426	(0)
Interest	(5,334)	-	5,334
Total Expenses	\$ 3,949,248	\$ 3,746,348	\$ (202,900)

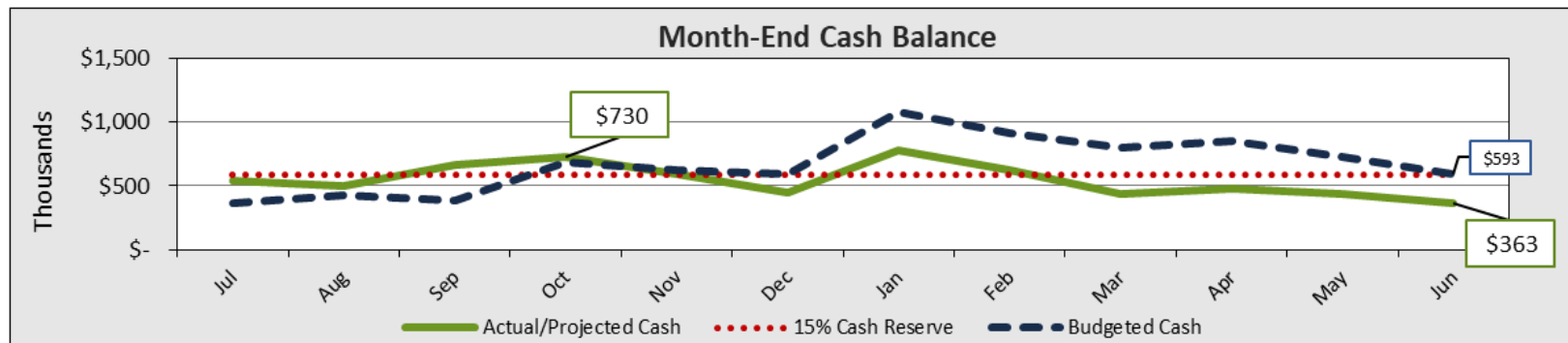
Surplus / (Deficit) & Fund Balance

- Forecast loss **(\$200K)** with support of **\$624K** one-time funds.
- PPP forgiveness **\$531K** is reclassified from beginning fund balance to current gain.
- Fund balance forecast **\$952K**, 24%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 44,171	\$ 49,140	\$ (4,970)	\$ 331,626	\$ 12,096	\$ 319,530
Beginning Fund Balance	<u>620,046</u>	<u>1,150,983</u>	(530,937)	<u>620,046</u>	<u>1,150,983</u>	(530,937)
Ending Fund Balance	<u>\$ 664,217</u>	<u>\$ 1,200,123</u>		<u>\$ 951,672</u>	<u>\$ 1,163,078</u>	\$ (211,407)
<i>As a % of Annual Expenses</i>	16.8%	32.0%		24.1%	31.0%	

Cash Balance

- Current cash **\$730K**, 67 days.
- Forecast operating loss decreases cash (\$200K+) compared to budget.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Nov-01	Low Performing Student Block Grant Report #2- LEAs that have accepted LPSBG funds are required to report to the State Superintendent regarding the implementation of the plan, the strategies used, and whether those strategies increased the academic performance of the pupils identified, pursuant to EC Section 41570(d).	BOCS	No	Yes	https://www.cde.ca.gov/fg/aa/ca/lpsbgprginfo.asp#reportingreq
DATA TEAM	Nov-01	Kindergarten Immunization Assessment - To review and submit required vaccine doses and report on permanent medical exemptions.	BOCS	No	No	https://www.shotsforschool.org/reporting/kindergarten/#
FINANCE	Nov-01	Mental Health Plans due to SELPA - Schools requesting Level 2 and Level 3 mental health funding must file their annual plan with their SELPA by this date. Specific due dates may vary by SELPA.	BOCS with Charter Impact support	No	Yes	https://www.cde.ca.gov/fg/aa/se/sep1appnform04.asp
FINANCE	Nov-15	Review and/or Update Non-Profit IRS Form 990 Policies - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The IRS Form 990 includes a Governance, Management and Disclosure section. Charter Schools are required to disclose the following policies: Conflict of Interest Policy, Whistleblower Policy, Document Retention and Destruction Policy, Expense Reimbursement Policy, Gift Receiving Policy, and Compensation Approval Policy. A Form 990 must be filed by the 15th day of the 5th month after the close of the NPO's fiscal year. Most schools extend this deadline to the following May 15th.	BOCS	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	Set by Authorizer (by Dec 15)	1st Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report for the period ending October 31 is due by the date set by the charter authorizer (no later than December 15th).	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
DATA	Dec-17	CALPADS - Fall 1 Certification deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	BOCS	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Dec-30	Educator Effectiveness Block Grant - On or before December 30, 2021, LEA's must develop and adopt a plan delineating how the Educator Effectiveness funds will be spent including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan must be explained in a public meeting of the governing board of the school district or county board of education, or governing body of the charter school, before its adoption in a subsequent public meeting.	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/pd/ee/eef2021faq.asp
FINANCE	Dec-31	American Rescue Plan - Homeless Children and Youth II (ARP-HCY II) - Funding to support efforts to identify homeless children and youth, and to provide such youth with comprehensive, wrap-around services that address needs arising from the COVID-19 pandemic and allows them to attend school and participate fully in all school activities. LEAs must submit the ARP-HCY II Assurances to participate. LEAs that will receive less than \$5,000 will be required to join a consortium with their county office of education (COE). All LEAs within a consortium must also complete the assurances. Passwords were sent to each LEA's Superintendent, including direct-funded charter schools, via email October 19th.	BOCS with Charter Impact support	Yes	No	https://www.cde.ca.gov/sp/hs/arphcyassurances.asp

Appendices

As of October 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

October 31, 2021

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Forecast FY21-22

Revised 11/08/2021

ADA = 252.03



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	69,017	69,017	124,230	124,230	124,230	124,230	124,230	69,816	69,816	69,816	69,816	69,816
8012	Education Protection Account	-	-	-	176,808	-	-	176,808	-	-	129,537	-	-	161,051
8019	State Aid - Prior Year	-	-	92,906	(43,987)	-	-	-	-	-	-	-	(48,919)	-
8096	In Lieu of Property Taxes	-	42,244	84,487	56,325	56,325	56,325	56,325	56,325	83,192	41,596	41,596	41,596	41,596

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
-	111,261	246,410	313,376	180,555	180,555	357,363	180,555	153,008	240,949	111,412	62,493	272,463

Federal Revenue

8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	31,504
8290	Title I, Part A - Basic Low Income	-	-	-	17,135	-	-	44,169	-	-	7,467	-	-
8291	Title II, Part A - Teacher Quality	-	-	-	9,390	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	530,937	-	-	57,381	-	-	49,043	-	-	106,424	-	106,424

530,937	-	-	83,906	-	-	93,211	-	-	113,891	-	106,424	137,928
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Other State Revenue

8311	State Special Education	10,057	10,057	18,103	18,103	18,103	18,103	12,489	12,489	12,489	12,489	-	12,489
8545	School Facilities (SB740)	-	-	-	-	-	-	137,344	-	-	-	68,672	68,672
8550	Mandated Cost	-	-	-	-	-	5,049	-	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	-	16,722	-	-	16,722	-	24,019
8598	Prior Year Revenue	-	-	-	5,821	-	-	-	-	-	-	-	-
8599	Other State Revenue	-	-	-	102,707	-	-	52,651	-	-	52,651	-	30,070

10,057	10,057	18,103	126,631	18,103	23,152	224,820	12,489	12,489	81,863	81,161	30,070	105,180
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Other Local Revenue

8699	School Fundraising	403	5,123	1,120	7,815	4,442	4,442	4,442	4,442	4,442	4,442	4,442	-
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403	5,123	1,120	7,815	4,442	4,442	4,442	4,442	4,442	4,442	4,442	4,442	-
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Total Revenue

541,397	126,441	265,633	531,728	203,100	208,149	679,836	197,487	169,940	441,145	197,016	203,430	515,571
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Expenses

Certificated Salaries

1100	Teachers' Salaries	115,370	130,057	133,606	131,800	125,926	125,926	125,926	125,926	125,926	125,926	-	-	-
1170	Teachers' Substitute Hours	120	480	1,640	3,030	3,778	3,778	3,778	3,778	3,778	3,778	-	-	-
1175	Teachers' Extra Duty/Stipends	15,115	(860)	1,335	715	3,500	3,500	3,500	3,500	3,500	3,500	-	-	-
1200	Pupil Support Salaries	1,436	6,467	8,053	7,711	4,699	4,699	4,699	4,699	4,699	4,699	4,699	-	-
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	-

148,171	152,274	160,764	159,386	154,033	154,033	154,033	154,033	154,033	154,033	154,033	20,829	16,130	-
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Classified Salaries

2100	Instructional Salaries	1,415	18,575	26,300	24,888	26,812	26,812	26,812	26,812	26,812	26,812	-	-	-
2400	Clerical and Office Staff Salaries	8,699	13,245	14,505	13,415	14,128	14,128	14,128	14,128	14,128	14,128	11,580	-	-
2900	Other Classified Salaries	472	8,341	13,191	15,557	10,290	10,290	10,290	10,290	10,290	10,290	5,182	-	-

10,586	40,161	53,996	53,861	51,230	51,230	51,230	51,230	51,230	51,230	51,230	51,230	16,762	-
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Benefits

3101	STRS	23,305	23,929	24,724	24,237	25,911	25,911	25,911	25,911	25,911	25,911	3,504	2,713	-
3202	PERS	4,244	12,166	15,583	15,022	11,883	11,883	11,883	11,883	11,883	11,883	11,883	3,888	-
3301	OASDI	1,191	3,071	4,103	4,199	3,216	3,216	3,216	3,216	3,216	3,216	3,216	1,052	-
3311	Medicare	2,196	2,686	3,005	2,974	2,973	2,973	2,973	2,973	2,973	2,973	1,044	476	-
3401	Health and Welfare	9,611	9,838	4,001	9,902	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	-
3501	State Unemployment	1,863	781	1,036	1,026	856	856	4,278	3,423	1,711	856	856	856	-
3601	Workers' Compensation	1,185	977	1,081	1,081	1,640	1,640	1,640	1,640	1,640	1,640	576	263	-
3901	Other Benefits	55	64	59	960	-	-	-	-	-	-	-	-	-

43,650	53,511	53,593	59,400	56,771	56,771	60,194	59,338	57,627	56,771	31,370	19,540	-
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Annual Forecast	Original Budget Total	Favorable / (Unfav.)
	ADA = 269.70	
1,108,265	1,395,126	(286,861)
644,204	525,184	119,020
-	-	-
657,932	665,148	(7,216)
2,410,401	2,585,457	(175,056)
31,504	33,713	(2,209)
68,771	74,745	(5,974)
9,390	10,083	(693)
956,633	176,581	780,052
1,066,298	295,121	771,177
173,076	168,432	4,644
274,687	293,946	(19,259)
5,049	4,946	103
57,463	53,670	3,793
5,821	-	5,821
238,079	306,871	(68,792)
754,175	827,865	(73,690)
50,000	50,000	-
50,000	50,000	-
4,280,874	3,758,444	522,430
1,266,392	1,269,761	3,369
27,937	38,093	10,156
37,305	35,000	(2,305)
56,560	46,990	(9,570)
193,560	175,350	(18,210)
1,581,753	1,565,193	(16,560)
258,861	174,828	(84,033)
160,342	164,442	4,100
114,774	106,493	(8,282)
533,977	445,762	(88,215)
257,881	249,179	(8,702)
134,088	102,525	(31,563)
36,128	27,637	(8,491)
30,218	29,159	(1,059)
115,685	123,500	7,815
18,395	3,073	(15,323)
15,003	16,088	1,085
1,138	-	(1,138)
608,536	551,160	(57,376)

Blue Oak Charter School

Monthly Cash Flow/Forecast FY21-22

Revised 11/08/2021

ADA = 252.03



Books and Supplies

4100	Textbooks and Core Materials
4200	Books and Reference Materials
4302	School Supplies
4305	Software
4310	Office Expense
4312	School Fundraising Expense
4400	Noncapitalized Equipment

Subagreement Services

5101	Nursing
5102	Special Education
5105	Security

Operations and Housekeeping

5201	Auto and Travel
5300	Dues & Memberships
5400	Insurance
5501	Utilities
5502	Janitorial Services
5900	Communications
5901	Postage and Shipping

Facilities, Repairs and Other Leases

5601	Rent
5603	Equipment Leases
5610	Repairs and Maintenance

Professional/Consulting Services

5801	IT
5802	Audit & Taxes
5803	Legal
5804	Professional Development
5805	General Consulting
5806	Special Activities/Field Trips
5807	Bank Charges
5809	Other taxes and fees
5810	Payroll Service Fee
5811	Management Fee
5812	District Oversight Fee
5815	Public Relations/Recruitment

Depreciation

6900	Depreciation Expense
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Interest

7438	Interest Expense
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Total Expenses

Monthly Surplus (Deficit)

	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.)
Books and Supplies																
4100 Textbooks and Core Materials	1,534	1,805	-	-	333	333	333	333	333	333	333	333	-	6,000	20,000	14,000
4200 Books and Reference Materials	496	(414)	-	15,290	78	78	78	78	78	78	78	78	-	16,000	2,000	(14,000)
4302 School Supplies	245	3,989	6,911	6,431	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	-	30,000	30,000	-
4305 Software	865	865	865	4,109	737	737	737	737	737	737	737	737	-	12,600	12,600	-
4310 Office Expense	212	556	2,144	3,731	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	-	20,000	20,000	-
4312 School Fundraising Expense	-	-	-	-	450	450	450	450	450	450	450	450	-	3,600	3,600	-
4400 Noncapitalized Equipment	-	-	-	4,626	47	47	47	47	47	47	47	47	-	5,000	5,000	-
	3,352	6,801	9,920	34,187	4,867	4,867	4,867	4,867	4,867	4,867	4,867	4,867	-	93,200	93,200	-
Subagreement Services																
5101 Nursing	-	-	4,970	2,485	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	-	24,000	24,000	-
5102 Special Education	-	-	3,840	10,200	24,191	9,877	9,877	9,877	9,877	9,877	9,877	9,877	-	107,370	107,370	-
5105 Security	-	-	428	-	260	260	260	260	260	260	260	260	-	2,510	2,510	-
	-	-	9,237	12,685	26,520	12,205	12,205	12,205	12,205	12,205	12,205	12,205	-	133,880	133,880	-
Operations and Housekeeping																
5201 Auto and Travel	-	1,094	(182)	776	414	414	414	414	414	414	414	414	-	5,000	5,000	-
5300 Dues & Memberships	-	1,200	-	825	233	233	233	233	233	233	233	233	-	3,885	3,885	-
5400 Insurance	2,654	1,042	4,904	6,156	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	-	46,060	42,000	(4,060)
5501 Utilities	6,912	5,520	11,735	16,956	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	-	70,000	70,000	-
5502 Janitorial Services	-	1,036	1,036	1,036	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	-	12,000	12,000	-
5900 Communications	458	233	150	714	1,306	1,306	1,306	1,306	1,306	1,306	1,306	1,306	-	12,000	12,000	-
5901 Postage and Shipping	-	226	219	168	123	123	123	123	123	123	123	123	-	1,600	1,600	-
	10,024	10,351	17,863	26,630	10,710	10,710	10,710	10,710	10,710	10,710	10,710	10,710	-	150,545	146,485	(4,060)
Facilities, Repairs and Other Leases																
5601 Rent	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	48,867	-	586,404	586,404	0
5603 Equipment Leases	685	409	2,415	1,598	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-	15,774	16,000	226
5610 Repairs and Maintenance	-	785	427	2,893	237	237	237	237	237	237	237	237	-	6,000	6,000	-
	49,552	50,061	51,709	53,357	50,437	50,437	50,437	50,437	50,437	50,437	50,437	50,437	-	608,178	608,404	226
Professional/Consulting Services																
5801 IT	-	-	-	-	565	565	565	565	565	565	565	565	-	4,518	4,518	-
5802 Audit & Taxes	-	-	4,305	2,205	3,745	3,745	-	-	-	-	-	-	-	14,000	14,000	-
5803 Legal	-	30	177	130	895	895	895	895	895	895	895	895	-	7,500	7,500	-
5804 Professional Development	289	(1,671)	7,264	471	1,420	240	240	240	240	240	240	240	-	9,451	5,000	(4,451)
5805 General Consulting	129	1,537	129	20,139	(13,317)	2,178	2,178	2,178	2,178	2,178	2,178	2,178	-	23,866	21,496	(2,370)
5806 Special Activities/Field Trips	-	-	2,700	-	913	913	913	913	913	913	913	913	-	10,000	10,000	-
5807 Bank Charges	-	3	-	-	37	37	37	37	37	37	37	37	-	300	300	-
5809 Other taxes and fees	34	993	924	2,062	748	748	748	748	748	748	748	748	-	10,000	10,000	-
5810 Payroll Service Fee	20	553	569	467	549	549	549	549	549	549	549	549	-	6,000	6,000	-
5811 Management Fee	6,264	6,264	6,598	6,264	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,389	75,169	(220)
5812 District Oversight Fee	-	-	-	-	1,806	1,806	3,574	1,806	1,530	2,409	1,114	625	9,435	24,104	25,855	1,751
5815 Public Relations/Recruitment	2,870	3,275	2,275	7,539	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	39,959	3,000	(36,959)
	9,606	10,983	24,940	39,276	6,611	20,926	18,949	17,181	16,905	17,785	16,489	16,000	9,435	225,087	182,837	(42,249)
Depreciation																
6900 Depreciation Expense	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	-	19,426	19,426	(0)
	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	-	19,426	19,426	(0)
Interest																
7438 Interest Expense	(5,334)	-	-	-	-	-	-	-	-	-	-	-	-	(5,334)	-	5,334
	(5,334)	-	-	-	-	-	-	-	-	-	-	-	-	(5,334)	-	5,334
Total Expenses	271,227	325,760	383,640	440,401	362,799	362,799	364,245	361,621	359,634	359,658	199,757	148,271	9,435	3,949,248	3,746,348	(202,900)
Monthly Surplus (Deficit)	270,170	(199,319)	(118,007)	91,327	(159,699)	(154,650)	315,592	(164,134)	(189,694)	81,487	(2,741)	55,158	506,136	331,626	12,096	319,530

	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.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	270,170	(199,319)	(118,007)	91,327	(159,699)	(154,650)	315,592	(164,134)	(189,694)	81,487	(2,741)	55,158	506,136	331,626		
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	82,592	238,569	7,984	39,978	-	70,649	-	-	-	-	51,582	(515,571)	376,447		
Grants and Contributions Rec.	10,920	-	155	-	-	-	-	-	-	-	-	-	-	11,075		
Prepaid Expenses	(438)	17,843	(14,595)	(33,761)	4,734	4,416	4,287	4,287	4,287	4,287	4,287	4,287	-	3,921		
Accounts Payable	(14,151)	-	90	(1,202)	-	-	-	-	-	-	-	-	9,435	(5,828)		
Accrued Expenses	9,803	51,013	10,059	81,184	(28,944)	(9,291)	(9,291)	(9,291)	(9,291)	(9,291)	(9,291)	(149,640)	-	(82,270)		
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	18	41,682	(89,437)	-	-	(52,651)	-	-	(41,678)	-	-	-	(116,942)		
Cash flows from financing activities																
Proceeds(Payments) on Debt	(536,270)	-	-	-	-	-	-	-	-	-	-	-	-	(536,270)		
Total Change in Cash	174,790	(38,883)	166,922	65,063	(134,961)	(150,556)	337,555	(160,169)	(185,729)	43,774	(42,877)	(73,744)				
Cash, Beginning of Month	361,751	536,541	497,658	664,580	729,643	594,682	444,126	781,681	621,512	435,782	479,556	436,680				
Cash, End of Month	536,541	497,658	664,580	729,643	594,682	444,126	781,681	621,512	435,782	479,556	436,680	362,936				

Blue Oak Charter School
Statement of Financial Position

October 31, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 729,643	\$ 361,751	\$ 367,892	102%
Accounts Receivable	148	11,223	(11,075)	-99%
Public Funding Receivables	162,211	892,020	(729,809)	-82%
Prepaid Expenses	108,528	77,578	30,951	40%
Total Current Assets	1,000,531	1,342,572	(342,041)	-25%
Long-Term Assets				
Property & Equipment, Net	14,570	21,045	(6,475)	-31%
Deposits	28,000	28,000	-	0%
Total Long Term Assets	42,570	49,045	(6,475)	-13%
Total Assets	\$ 1,043,101	\$ 1,391,617	\$ (348,516)	-25%
Liabilities				
Current Liabilities				
Accounts Payable	\$ (11,127)	\$ 4,136	\$ (15,263)	-369%
Accrued Liabilities	259,334	77,875	181,459	233%
Deferred Revenue	136,011	158,624	(22,613)	-14%
Notes Payable, Current Portion	-	235,711	(235,711)	-100%
Total Current Liabilities	384,218	476,346	(92,127)	-19%
Long-Term Liabilities				
Notes Payable, Net of Current Portion	-	300,559	(300,559)	-100%
Total Long-Term Liabilities	-	300,559	(300,559)	-100%
Total Liabilities	384,218	776,905	(392,687)	-51%
Total Net Assets	658,882	614,712	44,170	7%
Total Liabilities and Net Assets	\$ 1,043,101	\$ 1,391,617	\$ (348,516)	-25%

Blue Oak Charter School

Statement of Cash Flows

For the period ended October 31, 2021

	Month Ended 10/31/21	YTD Ended 10/31/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ 91,327	\$ 44,170
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	6,475
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	7,984	729,809
Grants, Contributions & Pledges Receivable	-	11,075
Prepaid Expenses	(33,761)	(30,951)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	(1,202)	(15,263)
Accrued Expenses	88,534	181,459
Deferred Revenue	(89,437)	(22,613)
Total Cash Flows from Operating Activities	65,063	904,163
Cash Flows from Financing Activities		
Proceeds from (payments on) Long-Term Debt	-	(536,270)
Total Cash Flows from Financing Activities	-	(536,270)
Change in Cash & Cash Equivalents	65,063	367,892
Cash & Cash Equivalents, Beginning of Period	664,580	361,751
Cash and Cash Equivalents, End of Period	\$ 729,643	\$ 729,643

Blue Oak Charter School

Statement of Activities

For the period ended October 31, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 124,230	\$ 92,598	\$ 31,632	\$ 262,264	\$ 195,484	\$ 66,780	\$ 1,395,126
Education Protection Account	176,808	243,615	(66,807)	176,808	243,615	(66,807)	525,184
State Aid - Prior Year	(43,987)	-	(43,987)	48,919	-	48,919	-
In Lieu of Property Taxes	56,325	57,882	(1,557)	183,056	188,116	(5,060)	665,148
Total State Aid - Revenue Limit	313,376	394,094	(80,718)	671,047	627,215	43,832	2,585,457
Federal Revenue							
Special Education - Entitlement	-	3,300	(3,300)	-	6,968	(6,968)	33,712
Title I, Part A - Basic Low Income	17,135	-	17,135	17,135	18,686	(1,551)	74,745
Title II, Part A - Teacher Quality	9,390	-	9,390	9,390	2,521	6,869	10,083
Other Federal Revenue	57,381	-	57,381	587,301	44,145	543,156	176,581
Total Federal Revenue	83,906	3,300	80,606	613,826	72,320	541,506	295,121
Other State Revenue							
State Special Education	18,103	16,489	1,614	56,320	34,811	21,509	168,432
School Facilities (SB740)	-	-	-	-	-	-	293,946
Mandated Cost	-	-	-	-	-	-	4,946
State Lottery	-	-	-	-	-	-	53,670
Prior Year Revenue	5,821	-	5,821	5,821	-	5,821	-
Other State Revenue	102,707	138,401	(35,694)	102,707	276,801	(174,094)	306,871
Total Other State Revenue	126,631	154,890	(28,259)	164,848	311,612	(146,764)	827,865
Other Local Revenue							
School Fundraising	7,815	6,500	1,315	14,462	11,500	2,962	50,000
Total Other Local Revenue	7,815	6,500	1,315	14,462	11,500	2,962	50,000
Total Revenues	531,728	558,784	(27,056)	1,464,182	1,022,646	441,536	3,758,444
Expenses							
Certificated Salaries							
Teachers' Salaries	131,800	126,976	(4,824)	510,833	253,952	(256,881)	1,269,761
Teachers' Substitute Hours	3,030	3,809	779	5,270	7,619	2,349	38,093
Teachers' Extra Duty/Stipends	715	3,500	2,785	16,305	7,000	(9,305)	35,000
Pupil Support Salaries	7,711	4,699	(3,012)	23,667	9,398	(14,269)	46,990
Administrators' Salaries	16,130	14,612	(1,517)	64,520	58,450	(6,070)	175,350
Total Certificated Salaries	159,386	153,597	(5,789)	620,595	336,419	(284,176)	1,565,193
Classified Salaries							
Instructional Salaries	24,888	17,483	(7,405)	71,177	34,966	(36,212)	174,828
Clerical and Office Staff Salaries	13,415	14,128	713	49,865	51,417	1,552	164,442
Other Classified Salaries	15,557	10,131	(5,426)	37,561	25,444	(12,117)	106,493
Total Classified Salaries	53,861	41,742	(12,119)	158,603	111,827	(46,777)	445,762
Benefits							
State Teachers' Retirement System, certificated	24,237	24,453	216	96,195	53,558	(42,637)	249,179
Public Employees' Retirement System, classified	15,022	9,601	(5,421)	47,016	25,720	(21,296)	102,525
OASDI/Medicare/Alternative, certificated	4,199	2,588	(1,611)	12,564	6,933	(5,631)	27,637
Medicare/Alternative, certificated	2,974	2,832	(142)	10,861	6,500	(4,362)	29,159
Health and Welfare Benefits, certificated	9,902	10,292	390	33,352	41,167	7,815	123,500
State Unemployment Insurance, certificated	1,026	154	(872)	4,705	615	(4,091)	3,073
Workers' Compensation Insurance, certificated	1,081	1,563	482	4,323	3,586	(737)	16,088
Other Benefits, certificated positions	960	-	(960)	1,138	-	(1,138)	-
Total Benefits	59,400	51,482	(7,919)	210,154	138,078	(72,076)	551,160

Blue Oak Charter School

Statement of Activities

For the period ended October 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	-	5,000	5,000	3,338	15,000	11,662	20,000
Books and Reference Materials	15,290	400	(14,890)	15,372	1,600	(13,772)	2,000
School Supplies	6,431	2,500	(3,931)	17,576	10,000	(7,576)	30,000
Software	4,109	1,050	(3,059)	6,705	4,200	(2,505)	12,600
Office Expense	3,731	1,667	(2,064)	6,642	6,667	25	20,000
School Fundraising Expense	-	300	300	-	1,200	1,200	3,600
Noncapitalized Equipment	4,626	1,000	(3,626)	4,626	3,000	(1,626)	5,000
Total Books & Supplies	34,187	11,917	(22,271)	54,260	41,667	(12,594)	93,200
Subagreement Services							
Nursing	2,485	2,000	(485)	7,455	8,000	545	24,000
Special Education	10,200	9,761	(439)	14,040	29,283	15,243	107,370
Security	-	228	228	428	685	257	2,510
Total Subagreement Services	12,685	11,989	(696)	21,922	37,967	16,045	133,880
Operations & Housekeeping							
Auto and Travel	776	455	(322)	1,688	1,364	(324)	5,000
Dues & Memberships	825	324	(501)	2,025	1,295	(730)	3,885
Insurance	6,156	3,500	(2,656)	14,756	14,000	(756)	42,000
Utilities	16,956	5,833	(11,123)	41,124	23,333	(17,790)	70,000
Janitorial Services	1,036	1,000	(36)	3,107	4,000	893	12,000
Communications	714	1,000	286	1,555	4,000	2,445	12,000
Postage and Shipping	168	160	(8)	613	320	(293)	1,600
Total Operations & Housekeeping	26,630	12,272	(14,358)	64,867	48,312	(16,556)	146,485
Facilities, Repairs & Other Leases							
Rent	48,867	48,867	0	195,468	195,468	0	586,404
Equipment Leases	1,598	1,333	(264)	5,108	5,333	226	16,000
Repairs and Maintenance	2,893	500	(2,393)	4,104	2,000	(2,104)	6,000
Total Facilities, Repairs & Other Leases	53,357	50,700	(2,657)	204,680	202,801	(1,878)	608,404
Professional/Consulting Services							
IT	-	377	377	-	1,506	1,506	4,518
Audit & Taxes	2,205	4,667	2,462	6,510	4,667	(1,843)	14,000
Legal	130	625	495	337	2,500	2,164	7,500
Professional Development	471	500	29	6,352	1,000	(5,352)	5,000
General Consulting	20,139	2,150	(17,989)	21,934	4,299	(17,635)	21,496
Special Activities/Field Trips	-	-	-	2,700	-	(2,700)	10,000
Bank Charges	-	30	30	3	60	57	300
Other Taxes and Fees	2,062	1,000	(1,062)	4,013	2,000	(2,013)	10,000
Payroll Service Fee	467	500	33	1,608	2,000	392	6,000
Management Fee	6,264	6,264	0	25,390	25,056	(333)	75,169
District Oversight Fee	-	3,941	3,941	-	6,272	6,272	25,855
Public Relations/Recruitment	7,539	300	(7,239)	15,959	600	(15,359)	3,000
Total Professional/Consulting Services	39,276	20,353	(18,923)	84,805	49,960	(34,845)	182,837
Depreciation							
Depreciation Expense	1,619	1,619	(0)	6,475	6,475	(0)	19,426
Total Depreciation	1,619	1,619	(0)	6,475	6,475	(0)	19,426
Interest							
Interest Expense	-	-	-	(6,351)	-	6,351	-
Total Interest	-	-	-	(6,351)	-	6,351	-
Total Expenses	440,401	355,670	(84,731)	1,420,012	973,506	(446,506)	3,746,348
Change in Net Assets	91,327	203,115	(111,788)	44,170	49,140	(4,970)	12,096
Net Assets, Beginning of Period	567,556			614,712			
Net Assets, End of Period	\$ 658,882			\$ 658,882			

Blue Oak Charter School

Accounts Payable Aging

October 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)
William H Sadlier Inc	CM4576	10/13/2021	11/12/2021	(1,111)	-	-	-	-	(1,111)
Total Outstanding Invoices				\$ (1,111)	\$ -	\$ -	\$ -	\$ (10,015)	\$ (11,127)

Blue Oak Charter School

Check Register

For the period ended October 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10724	Susan Domenighini	10/1/2021	\$ 20.37
10725	Susan Whittlesey	10/1/2021	70.07
10726	Blue Shield of California	10/8/2021	299.20
10727	Certified/Fortress Security & Fire Systems	10/8/2021	427.00
10728	Comcast	10/8/2021	312.52
10729	Department of Justice	10/8/2021	288.00
10730	Employers Preferred Ins. Co	10/8/2021	1,252.60
10731	Julian Barkley Brinson	10/8/2021	25.00
10732	MC2 Design Group, Inc.	10/8/2021	3,810.00
10733	Mercurius Art Makes Sense	10/8/2021	35.30
10734	PG&E	10/8/2021	11,178.73
10735	Schools Excess Liability Fund	10/8/2021	10,863.00
10736	Susan Whittlesey	10/8/2021	272.16
10737	Advanced Document Concepts for Business	10/15/2021	595.10
10738	Anthem Blue Cross	10/15/2021	2,450.61
10739	Butte County Office Of Education	10/15/2021	19,996.00
10740	CDW Government	10/15/2021	132.00
10741	Chico Country Day School	10/15/2021	2,484.84
10742	CliftonLarsonAllen LLP	10/15/2021	2,205.00
10743	Evergreen Janitorial Supply Inc	10/15/2021	263.60
10744	Growing Up Chico	10/15/2021	200.00
10745	Hoffecker Burgess Consulting	10/15/2021	718.00
10746	Humana Insurance Co	10/15/2021	1,999.13
10747	Jessee Heating & Air Conditioning	10/15/2021	235.00
10748	Johnny's Lock & Safe	10/15/2021	314.31
10749	Law Offices of Young, Minney & Corr, LLP	10/15/2021	130.00
10750	Leen-Liberty Park	10/15/2021	48,866.97
10751	MC2 Design Group, Inc.	10/15/2021	1,750.00
10752	Mercurius Art Makes Sense	10/15/2021	179.25
10753	NCS Pearson Inc	10/15/2021	1,069.47
10754	Office Depot Inc	10/15/2021	157.64
10755	Philadelphia Insurance Companies	10/15/2021	2,165.56
10756	Recology Butte Colusa Counties	10/15/2021	1,035.69
10757	SwaddleDesigns, LLC	10/15/2021	825.00
10759	Synco/Amazon	10/15/2021	3,810.96
10760	Tahoe Pure Water Co	10/15/2021	20.00
10761	William H Sadlier Inc	10/15/2021	16,401.27
10765	Philadelphia Insurance Companies	10/22/2021	2,165.56
10766	Anthem Blue Cross	10/28/2021	15,976.50
10767	ATX Learning	10/28/2021	12,525.00
10768	Blue Shield of California	10/28/2021	353.20

Blue Oak Charter School

Check Register

For the period ended October 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
10769	Butte County Office of Education	10/28/2021	219.00
10770	California Water Service	10/28/2021	1,600.85
10771	Charter Schools Development Center	10/28/2021	825.00
10772	Comcast	10/28/2021	218.04
10773	Curriculum Associates, LLC	10/28/2021	8,320.00
10774	Department of Justice	10/28/2021	49.00
10775	Employers Preferred Ins. Co	10/28/2021	1,252.60
10776	Evergreen Janitorial Supply Inc	10/28/2021	214.63
10777	Humana Insurance Co	10/28/2021	2,217.71
10778	Jackie Hammer	10/28/2021	64.00
10779	Nadine C. Bourell-Montoya	10/28/2021	22.00
10780	Navigate360, LLC	10/28/2021	1,534.60
10781	North State Parent	10/28/2021	280.00
10782	Office Depot Inc	10/28/2021	300.21
10783	Pure Water Partners	10/28/2021	257.40
10784	Sunbridge Institute	10/28/2021	136.00
10785	Synco/Amazon	10/28/2021	5,909.71
10786	Tekk International Inc.	10/28/2021	1,150.00
10787	TIAA Commercial Finance, Inc.	10/28/2021	745.29
10788	Metro Marketing Inc.	10/29/2021	605.00
7313	Secretary of State	10/31/2021	20.00
7316	Buck Ernest	10/31/2021	1,962.50
ACH	Charter Impact	10/8/2021	466.75
ACH	Charter Impact	10/15/2021	6,264.00
ACH	Full Circle Speech Therapy	10/15/2021	10,200.00
ACH	Postal Plus	10/1/2021	35.29
ACH	Google	10/31/2021	500.00
ACH	Stamp.com	10/1/2021	17.99
ACH	Sprint	10/1/2021	33.06
ACH	Brown Sheep Co	10/1/2021	9.20
ACH	Brown Sheep Co	10/1/2021	70.00
ACH	Google	10/1/2021	393.77
ACH	GoDaddy's	10/1/2021	199.99
ACH	YM&C	10/1/2021	30.00
ACH	DXE Medical, Inc.	10/1/2021	66.01
ACH	Stamp.com	10/1/2021	17.99
ACH	Postal Plus	10/4/2021	96.30
ACH	Sunbridge Institute	10/4/2021	140.08
ACH	Sunbridge Institute	10/4/2021	164.80
ACH	AirBnB	10/4/2021	398.27
ACH	PAR Inc.	10/5/2021	104.00
ACH	AirBnB	10/6/2021	465.44

Blue Oak Charter School

Check Register

For the period ended October 31, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	AirBnB	10/8/2021	192.86
ACH	Employment Development Dept	10/12/2021	414.55
ACH	Employment Development Dept	10/12/2021	580.17
ACH	Internal Revenue Services	10/12/2021	6,797.18
ACH	Employment Development Dept	10/13/2021	0.49
ACH	Internal Revenue Services	10/13/2021	6.24
ACH	Benefit Resource, Inc	10/13/2021	466.50
ACH	Benefit Resource, Inc	10/15/2021	395.00
ACH	CalPERS	10/20/2021	4,271.34
ACH	CalPERS	10/20/2021	16,032.87
ACH	Wayfair	10/25/2021	132.99
ACH	Dharma Trading Co.	10/25/2021	151.87
ACH	Employment Development Dept	10/27/2021	5,256.36
ACH	Internal Revenue Services	10/27/2021	25,034.27
ACH	Employment Development Dept	10/27/2021	2,047.13
ACH	Employment Development Dept	10/28/2021	<u>2,576.03</u>

Total Disbursements Issued in October \$ 279,811.94

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: Accept Donations/Thank Yous/Giving Campaign Donations

Prepared by: Alexandra Archer

Charter Council Date: 11/16/21

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 Macheek Classroom Funds

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

EMPLOYEE ASSIGNMENT

In order to serve the best interests of students and the educational program, the Blue Oak Charter Council authorizes the Executive Director to assign certificated and classified personnel to positions for which their preparation, certification, professional experience, and aptitude qualify them.

Certificated teachers shall be on duty and available at their respective stations by 7:45 a.m. (refer to individual contracts for any exceptions) and be on site until 3:15 pm.

Classified employees' work schedule shall be defined during the hiring process and be included in the employee-employment contract agreement and placed in the personnel file.

BOCS reserves the right to modify an employee's work schedule, including the starting and ending time, and the number of hours worked if necessary.

Non-exempt employees **working more than five hours in a work day** are provided with at least a thirty (30) minute meal period, to be taken approximately in the middle of the workday.

All employees, whether exempt or nonexempt, are expected to arrive at work on time. Absences of more than three consecutive days may require documentation, such as a doctor's note. Excessive or unexcused absences or tardiness may result in disciplinary action up to and including release from at-will employment with the school. Any absence without notification to BOCS can be considered a voluntary resignation from employment.

It is required of exempt and nonexempt employees to report their absence on the online system used by BOCS. All absences should be entered prior to 6:30 am the day of the absence.

LEAVES

Sick and Personal Leave:

It is the policy of Blue Oak Charter Council to offer Blue Oak Charter School's regular, salaried, exempt employees paid sick/personal leave at the rate of ten (10) days per BOCS year. Sick/Personal leave carries over from year to year up to a maximum of 15 days and Blue Oak Charter School does not pay employees in lieu of unused sick leave.

Blue Oak Charter School's **part-time** classified non-exempt employees will accrue one hour of paid sick leave for every 30 hours worked. **BOCS full-time classified employees will be front loaded with leave according to the hours per week worked.** Paid sick leave will carry over from year to year **for both part-time and full-time employees..** (Lab. Code § 246.5, subd. (a).

Industrial Injury Leave (Worker's Compensation):

Blue Oak Charter School, in accordance with state law, provides insurance coverage for employees in case of work-related injuries. The workers' compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure employees receive any worker's compensation benefits to which they may be entitled, they will need to:

- Immediately report any work-related injury to the Executive Director;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee's Claim Form (DWC Form 1) and return it to the Executive Director.

Family Leave:

Blue Oak complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), which requires each eligible employee be permitted to take FMLA leave: 1) to care for a newborn, newly adopted, or fostered child, 2) due to the employee's own serious illness, 3) to care for a spouse, domestic partner, child, or parent with a serious health condition or military service-related injury 4) for any "qualifying exigency" because the employee is the spouse, son, daughter, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty in the Armed Forces.

Employee Eligibility Criteria:

To be eligible for FMLA leave, the employee must have been employed by the school for the last 12 months and must have worked at least 1,250 hours during the 12-month period immediately preceding the commencement of FMLA leave.

FMLA Health Benefits:

BOS shall provide continued health insurance coverage while an employee is on a leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a 12-month period. BOCS can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

1. The employee fails to return from leave after the designated leave period expires.
2. The employee's failure to return from leave is for a reason other than the following:
 - The employee is taking CFRA leave
 - The continuation, recurrence or onset of a health condition entitles the employee to CFRA leave or other circumstances beyond the employee's control.

An employee on pregnancy disability leave remains an employee of BOCS and a leave will not constitute a break in service. When an employee returns from pregnancy disability leave, they will return with the same seniority they had when the leave commenced.

For purposes of this policy, all leave taken under FMLA or CFRA will be referred to as "FMLA leave."

Unpaid Leave:

The Blue Oak Charter Council recognizes that special situations may arise where an employee must leave temporarily.

Regular employees may request, subject to the sole discretionary approval of the Blue Oak Charter Council, an unpaid leave of absence without pay or employment benefits for a period not to exceed three (3) months. Requests for a leave of absence should be submitted in writing to the Executive Director as far in advance of the anticipated date as possible. The leave request must be dated, signed by the employee, and state the reasons, circumstances, duration, and location of the employee during the leave.

The granting of an unpaid leave of absence always presumes the employee will return to active work by a designated date or within a specific period. Upon expiration of a leave of absence, the employee may be reinstated in the position held, or an equivalent one, at the time the leave was granted if such a position is available. An employee who fails to report promptly for work at the expiration of a leave of absence, or who applies for and receives unemployment insurance while on leave, will be considered to have voluntarily resigned.

Jury Duty Leave:

The Blue Oak Charter Council will permit Blue Oak Charter School to provide employees time off to serve as required by law, on a jury or grand jury if the employee provides reasonable advance notice.

Bereavement Leave:

It is the policy of the Blue Oak Charter Council that whenever a Blue Oak Charter School regular employee believes it necessary to be absent from duty because of the death of a member of the employee's immediate family, the employee may request permission from the Executive Director to be absent for not more than five days and will be considered personal leave for each occasion.

In the case of the deaths of individuals other than those defined as "immediate family" who were living in the employee's household as family members, approval for the use of bereavement leave shall be on a case-by-case basis at the sole discretion of the Executive Director.

CHILD ABUSE PREVENTION AND REPORTING

The Blue Oak Charter Council recognizes that Blue Oak Charter School has a responsibility to protect students by facilitating the prompt reporting of known and suspected incidents of child abuse and neglect.

The Executive Director or designee shall establish procedures for the identification and reporting of such incidents in accordance with the law.

The Executive Director or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

The Executive Director or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with the law

Procedures for reporting child abuse shall be included in the comprehensive safety plan.

Blue Oak Charter School employees who are mandated reporters, as defined by law are obligated to report all known or suspected incidents of child abuse and neglect. The Executive Director or designee shall provide training regarding the duties of mandated reporters.

ANNUAL NARRATIVE & GRADING

Blue Oak Charter Council recognizes the importance of engaging and informing parents concerning the achievement and progress of their students.

Year-End Narrative

At the end of each school year, the classroom teacher shall compose a personal narrative concerning the individual student's growth and progress during the year. Comments may include the student's social-emotional growth, friendships, strengths, areas for continued growth, and what the student has shown to enjoy.

Specialty Teachers add an account of the child's activity from the perspective of their special subjects. These reports complement the class teacher's account.

Report Cards/Grading

In addition to the Year-End assessment, and to comply with the expectations of public education, teachers shall evaluate a student's work in relation to standards that apply to all students at his/her grade level. Parents/guardians and students have the right to receive course grades that represent an accurate evaluation of the student's achievement. The teacher of each course shall determine the student's grade. The grade assigned by the teacher shall not be changed by the Board or the Superintendent except as provided by law, Board policy, and established procedures.

The Executive Director or designee, with input from faculty, shall establish a uniform grading system and shall regularly evaluate this system to ensure that student grades accurately reflect student achievement.

Teachers shall inform students and parents/guardians how student achievement will be evaluated in the classroom. Grades should be based on impartial, consistent observation of the quality of the student's work and their mastery of course content and objectives. Students shall have the opportunity to demonstrate this mastery through a variety of methods such as classroom participation, homework, tests, and Main Lesson work. When reporting student grades to parents/guardians, the teacher may include notes in order to better describe student progress in specific skills and subcategories of achievement.

If a student misses class with or without an excuse and does not subsequently turn in homework, take a test or fulfill another class requirement which they missed, the student's grade may be lowered for nonperformance.

Agenda Item: MC2 Marketing Update

Prepared by: Alexandra Archer

Charter Council Date: 11/16/2021

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
Grand total	685	7.8K	\$1.97	8.82%	\$1.35K

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
Grand total	7.8K	685	8.82%	\$1.97	132.7	\$1,346.12

*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: MTSS Charter Collaborative

Prepared by: Alexandra Archer

Charter Council Date: 11/16/2021

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.

Agenda Item: Educator Effectiveness Block Grant

Prepared by: Alexandra Archer

Charter Council Date: 11/16/2021

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
Subtotal		76,339.00

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
TOTAL	\$15,175.88

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		
TOTAL	\$15,983.30	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		
TOTAL	\$14,779.08	(\$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				
Total:	\$4,014.64		\$4,215.91	
Total with Select Network:			\$3,898.02	

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	\$0-1st 12 Visits then \$5	\$0/\$80 (Specialist) After Deductible
Coinsurance	40% After Deductible	40% After Deductible
Diagnostic Lab (Office/FSL/Other)	\$0 /40% After Deductible	40%/ \$0 /40% After Deductible
Diagnostic X-Ray (Office/FRC/Other)	40% After Deductible	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	\$250 + 40% After Deductible	\$250 + 40% After Deductible
Prescription Drugs	Retail Mail Order	Retail Mail Order
Tier 1	\$20/\$25 \$50/NA	\$20/\$20 \$50/NA
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		
Total:	\$8,091.96	\$8,530.27
Total with Select Network:		\$7,887.92

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	\$0-1st 12 Visits then \$5		\$0/\$80 (Specialist) After Deductible	
Coinsurance	40% After Deductible		40% After Deductible	
Diagnostic Lab (Office/FSL/Other)	\$0/40% After Deductible		40%/ \$0/40% After Deductible	
Diagnostic X-Ray (Office/FRC/Other)	40% After Deductible		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	\$250 + 40% After Deductible		\$250 + 40% After Deductible	
Prescription Drugs	Retail	Mail Order	Retail	Mail Order
Tier 1	\$20/\$25	\$50/NA	\$20/\$20	\$50/NA
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				
Total:	\$2,623.39		\$2,781.63	
Total with Select Network:			\$2,572.00	

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 ¹	
Basic Services	100%	80% UCR ¹	
Major Services	60%	50% UCR ¹	
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

¹ 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
Total	\$320.80	\$329.40

*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
TOTAL Employee Life (25)	\$62.50	\$75.00
% 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.



**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
REVENUES			
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
EXPENSES			
Program Services	3,121,263	-	3,121,263
Management and General	431,177	-	431,177
Total Expenses	3,552,440	-	3,552,440
CHANGE IN NET ASSETS	149,189	(60,472)	88,717
Net Assets - Beginning of Year	470,857	60,472	531,329
NET ASSETS - END OF YEAR	\$ 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.

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.

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	<u>16,642</u>
Total	<u><u>\$ 60,652</u></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

Member	Office	Term Expires (3-year term)
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
-------------------	--------------------

**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 ¹
Charter School Facility Grant Program	Yes

¹ 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.

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2021/22

To the entity that approved the charter school:
(x) 2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Susan Domenighini Title: Executive Director

To the County Superintendent of Schools:
(x) 2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter Approving Entity
(Original signature required)
Print Jaclyn Kruger Title: Director, Fiscal Services

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

For Approving Entity:

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

For Charter School:

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

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

_____ Date _____

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

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

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	1,395,125.00	-	1,395,125.00	262,264.00	-	262,264.00	1,108,265.00	-	1,108,265.00
Education Protection Account State Aid - Current Year	8012	525,184.00	-	525,184.00	176,808.00	-	176,808.00	644,204.00	-	644,204.00
State Aid - Prior Years	8019	-	-	-	48,919.00	-	48,919.00	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	665,148.00	-	665,148.00	183,056.00	-	183,056.00	657,932.00	-	657,932.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		2,585,457.00	-	2,585,457.00	671,047.00	-	671,047.00	2,410,401.00	-	2,410,401.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	94,828.00	94,828.00	-	26,525.00	26,525.00	-	88,161.00	88,161.00
Special Education - Federal	8181, 8182	-	33,713.00	33,713.00	-	-	-	-	31,504.00	31,504.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	166,580.00	166,580.00	530,937.00	57,380.74	588,317.74	530,937.00	415,696.00	946,633.00
Total, Federal Revenues		-	295,121.00	295,121.00	530,937.00	83,905.74	614,842.74	530,937.00	535,361.00	1,066,298.00
3. Other State Revenues										
Special Education - State	StateRevSE		168,432.00	168,432.00	-	56,320.00	56,320.00	-	173,076.00	173,076.00
All Other State Revenues	StateRevAO	45,400.70	614,032.30	659,433.00		108,527.58	108,527.58	46,130.56	534,968.53	581,099.09
Total, Other State Revenues		45,400.70	782,464.30	827,865.00	-	164,847.58	164,847.58	46,130.56	708,044.53	754,175.09
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	50,000.00	-	50,000.00	14,461.85	-	14,461.85	50,000.00	-	50,000.00
Total, Local Revenues		50,000.00	-	50,000.00	14,461.85	-	14,461.85	50,000.00	-	50,000.00
5. TOTAL REVENUES		2,680,857.70	1,077,585.30	3,758,443.00	1,216,445.85	248,753.32	1,465,199.17	3,037,468.56	1,243,405.53	4,280,874.09
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	975,273.34	367,580.66	1,342,854.00	373,335.82	159,072.23	532,408.05	943,939.96	387,693.41	1,331,633.37
Certificated Pupil Support Salaries	1200	-	46,990.00	46,990.00	11,539.59	12,127.52	23,667.11	9,569.86	46,990.00	56,559.86
Certificated Supervisors' and Administrators' Salaries	1300	112,692.40	62,657.60	175,350.00	40,654.92	23,864.96	64,519.88	130,902.04	62,657.60	193,559.64
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		1,087,965.74	477,228.26	1,565,194.00	425,530.33	195,064.71	620,595.04	1,084,411.86	497,341.01	1,581,752.87
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	40,040.20	134,787.80	174,828.00	33,145.21	38,031.90	71,177.11	-	258,861.00	258,861.00
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	164,442.00	-	164,442.00	49,865.07	-	49,865.07	160,342.09	-	160,342.09
Other Non-certificated Salaries	2900	106,493.00	-	106,493.00	37,560.88	-	37,560.88	114,774.29	-	114,774.29
Total, Non-certificated Salaries		310,975.20	134,787.80	445,763.00	120,571.16	38,031.90	158,603.06	275,116.38	258,861.00	533,977.38
3. Employee Benefits										
STRS	3101-3102	173,204.26	75,974.74	249,179.00	63,189.96	33,004.95	96,194.91	173,730.79	84,150.10	257,880.89
PERS	3201-3202	71,523.81	31,001.19	102,525.00	38,302.55	8,713.11	47,015.66	74,782.71	59,305.06	134,087.77
OASDI / Medicare / Alternative	3301-3302	39,564.92	17,231.08	56,796.00	17,687.87	5,737.88	23,425.75	39,332.13	27,014.31	66,346.44
Health and Welfare Benefits	3401-3402	97,103.92	26,396.08	123,500.00	33,351.59	-	33,351.59	102,684.92	13,000.00	115,684.92
Unemployment Insurance	3501-3502	3,073.00	-	3,073.00	4,705.10	-	4,705.10	18,395.10	-	18,395.10
Workers' Compensation Insurance	3601-3602	16,088.00	-	16,088.00	4,323.32	-	4,323.32	15,002.97	-	15,002.97
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	1,137.87	-	1,137.87	1,137.87	-	1,137.87
Total, Employee Benefits		400,557.91	150,603.09	551,161.00	162,698.26	47,455.94	210,154.20	425,066.49	183,469.47	608,535.96
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	6,784.70	13,215.30	20,000.00	3,338.44	-	3,338.44	6,000.00	-	6,000.00
Books and Other Reference Materials	4200	2,000.00	-	2,000.00	5,372.45	10,000.00	15,372.45	6,000.00	10,000.00	16,000.00
Materials and Supplies	4300	66,200.00	-	66,200.00	22,893.38	8,030.34	30,923.72	58,169.66	8,030.34	66,200.00
Noncapitalized Equipment	4400	5,000.00	-	5,000.00	4,625.86	-	4,625.86	5,000.00	-	5,000.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		79,984.70	13,215.30	93,200.00	36,230.13	18,030.34	54,260.47	75,169.66	18,030.34	93,200.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	26,510.00	107,370.00	133,880.00	7,882.02	14,040.00	21,922.02	26,510.00	107,370.00	133,880.00
Travel and Conferences	5200	5,000.00	-	5,000.00	1,688.13	-	1,688.13	5,000.00	-	5,000.00
Dues and Memberships	5300	3,885.00	-	3,885.00	2,025.00	-	2,025.00	3,885.00	-	3,885.00
Insurance	5400	42,000.00	-	42,000.00	14,756.16	-	14,756.16	46,060.00	-	46,060.00
Operations and Housekeeping Services	5500	82,000.00	-	82,000.00	44,230.68	-	44,230.68	82,000.00	-	82,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	314,458.00	293,946.00	608,404.00	58,078.84	146,600.91	204,679.75	327,670.55	280,507.58	608,178.13
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	177,837.00	5,000.00	182,837.00	84,805.39	-	84,805.39	225,086.78	-	225,086.78
Communications	5900	13,600.00	-	13,600.00	2,167.50	-	2,167.50	13,600.00	-	13,600.00
Total, Services and Other Operating Expenditures		665,290.00	406,316.00	1,071,606.00	215,633.72	160,640.91	376,274.63	729,812.33	387,877.58	1,117,689.91

6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement <i>Depreciation Expense (for accrual basis only)</i> Total, Capital Outlay										
	6100-6170	-	-	-	-	-	-	-	-	-
	6200	-	-	-	-	-	-	-	-	-
	6300	-	-	-	-	-	-	-	-	-
	6400	-	-	-	-	-	-	-	-	-
	6500	-	-	-	-	-	-	-	-	-
	6900	19,426.00	-	19,426.00	6,475.48	-	6,475.48	19,426.15	-	19,426.15
		19,426.00	-	19,426.00	6,475.48	-	6,475.48	19,426.15	-	19,426.15
7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo										
	7110-7143	-	-	-	-	-	-	-	-	-
	7211-7213	-	-	-	-	-	-	-	-	-
	7221-7223SE	-	-	-	-	-	-	-	-	-
	7221-7223AO	-	-	-	-	-	-	-	-	-
	7281-7299	-	-	-	-	-	-	-	-	-
	7300-7399	-	-	-	-	-	-	-	-	-
	7438	-	-	-	(5,334.00)	-	(5,334.00)	(5,334.00)	-	(5,334.00)
	7439	-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES										
		2,564,199.55	1,182,150.45	3,746,350.00	961,805.08	459,223.80	1,421,028.88	2,603,668.87	1,345,579.40	3,949,248.27
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		116,658.15	(104,565.15)	12,093.00	254,640.77	(210,470.48)	44,170.29	433,799.69	(102,173.87)	331,625.82
D. OTHER FINANCING SOURCES / USES 1. Other Sources 2. Less: Other Uses 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) 4. TOTAL OTHER FINANCING SOURCES / USES										
	8930-8979	-	-	-	-	-	-	-	-	-
	7630-7699	-	-	-	-	-	-	-	-	-
	8980-8999	(104,565.15)	104,565.15	-	-	-	-	(102,173.87)	102,173.87	-
		(104,565.15)	104,565.15	-	-	-	-	(102,173.87)	102,173.87	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		12,093.00	-	12,093.00	254,640.77	(210,470.48)	44,170.29	331,625.82	0.00	331,625.82
F. FUND BALANCE, RESERVES 1. Beginning Fund Balance a. As of July 1 b. Adjustments to Beginning Balance c. Adjusted Beginning Balance 2. Ending Fund Balance, June 30 (E + F.1.c.) Components of Ending Fund Balance : a. Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) All Others b. Restricted c. Committed Stabilization Arrangements Other Commitments d. Assigned Other Assignments e. Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount										
	9791	1,164,794.00	-	1,164,794.00	1,150,984.23	-	1,150,984.23	1,150,984.23	-	1,150,984.23
	9793, 9795	-	-	-	(530,938.23)	-	(530,938.23)	(530,938.23)	-	(530,938.23)
		1,164,794.00	-	1,164,794.00	620,046.00	-	620,046.00	620,046.00	-	620,046.00
		1,176,887.00	-	1,176,887.00	874,686.77	(210,470.48)	664,216.29	951,671.82	0.00	951,671.82
	9711	-	-	-	-	-	-	-	-	-
	9712	-	-	-	-	-	-	-	-	-
	9713	-	-	-	-	-	-	-	-	-
	9719	-	-	-	-	-	-	-	-	-
	9740		-	-		(210,470.48)	(210,470.48)		0.00	0.00
	9750	-	-	-	-	-	-	-	-	-
	9760	-	-	-	-	-	-	-	-	-
	9780	-	-	-	-	-	-	-	-	-
	9789	102,568.00	-	102,568.00	48,090.00	-	48,090.00	130,183.00	-	130,183.00
	9790	1,074,319.00	-	1,074,319.00	826,596.77	-	826,596.77	821,488.82	-	821,488.82

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

Charter School Name: Blue Oak Charter School
(continued)
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2021/22

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,395,125.00	262,264.00	1,108,265.00	(286,860.00)	-20.56%
Education Protection Account State Aid - Current Year	8012	525,184.00	176,808.00	644,204.00	119,020.00	22.66%
State Aid - Prior Years	8019	-	48,919.00	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	665,148.00	183,056.00	657,932.00	(7,216.00)	-1.08%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,585,457.00	671,047.00	2,410,401.00	(175,056.00)	-6.77%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	94,828.00	26,525.00	88,161.00	(6,667.00)	-7.03%
Special Education - Federal	8181, 8182	33,713.00	-	31,504.00	(2,209.00)	-6.55%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	166,580.00	588,317.74	946,633.00	780,053.00	468.28%
Total, Federal Revenues		295,121.00	614,842.74	1,066,298.00	771,177.00	261.31%
3. Other State Revenues						
Special Education - State	StateRevSE	168,432.00	56,320.00	173,076.00	4,644.00	2.76%
All Other State Revenues	StateRevAO	659,433.00	108,527.58	581,099.09	(78,333.91)	-11.88%
Total, Other State Revenues		827,865.00	164,847.58	754,175.09	(73,689.91)	-8.90%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	50,000.00	14,461.85	50,000.00	-	0.00%
Total, Local Revenues		50,000.00	14,461.85	50,000.00	-	0.00%
5. TOTAL REVENUES		3,758,443.00	1,465,199.17	4,280,874.09	522,431.09	13.90%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,342,854.00	532,408.05	1,331,633.37	(11,220.63)	-0.84%
Certificated Pupil Support Salaries	1200	46,990.00	23,667.11	56,559.86	9,569.86	20.37%
Certificated Supervisors' and Administrators' Salaries	1300	175,350.00	64,519.88	193,559.64	18,209.64	10.38%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		1,565,194.00	620,595.04	1,581,752.87	16,558.87	1.06%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	174,828.00	71,177.11	258,861.00	84,033.00	48.07%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	164,442.00	49,865.07	160,342.09	(4,099.91)	-2.49%
Other Non-certificated Salaries	2900	106,493.00	37,560.88	114,774.29	8,281.29	7.78%
Total, Non-certificated Salaries		445,763.00	158,603.06	533,977.38	88,214.38	19.79%
3. Employee Benefits						
STRS	3101-3102	249,179.00	96,194.91	257,880.89	8,701.89	3.49%
PERS	3201-3202	102,525.00	47,015.66	134,087.77	31,562.77	30.79%
OASDI / Medicare / Alternative	3301-3302	56,796.00	23,425.75	66,346.44	9,550.44	16.82%
Health and Welfare Benefits	3401-3402	123,500.00	33,351.59	115,684.92	(7,815.08)	-6.33%
Unemployment Insurance	3501-3502	3,073.00	4,705.10	18,395.10	15,322.10	498.60%
Workers' Compensation Insurance	3601-3602	16,088.00	4,323.32	15,002.97	(1,085.03)	-6.74%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	1,137.87	1,137.87	1,137.87	New
Total, Employee Benefits		551,161.00	210,154.20	608,535.96	57,374.96	10.41%

4. Books and Supplies Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment Food Total, Books and Supplies						
	4100	20,000.00	3,338.44	6,000.00	(14,000.00)	-70.00%
	4200	2,000.00	15,372.45	16,000.00	14,000.00	700.00%
	4300	66,200.00	30,923.72	66,200.00	-	0.00%
	4400	5,000.00	4,625.86	5,000.00	-	0.00%
	4700	-	-	-	-	
		93,200.00	54,260.47	93,200.00	-	0.00%
5. Services and Other Operating Expenditures Subagreements for Services Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures						
	5100	133,880.00	21,922.02	133,880.00	-	0.00%
	5200	5,000.00	1,688.13	5,000.00	-	0.00%
	5300	3,885.00	2,025.00	3,885.00	-	0.00%
	5400	42,000.00	14,756.16	46,060.00	4,060.00	9.67%
	5500	82,000.00	44,230.68	82,000.00	-	0.00%
	5600	608,404.00	204,679.75	608,178.13	(225.87)	-0.04%
	5700-5799	-	-	-	-	
	5800	182,837.00	84,805.39	225,086.78	42,249.78	23.11%
	5900	13,600.00	2,167.50	13,600.00	-	0.00%
		1,071,606.00	376,274.63	1,117,689.91	46,083.91	4.30%
	6100-6170	-	-	-	-	
	6200	-	-	-	-	
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay	6300	-	-	-	-	
	6400	-	-	-	-	
	6500	-	-	-	-	
	6900	19,426.00	6,475.48	19,426.15	0.15	0.00%
		19,426.00	6,475.48	19,426.15	0.15	0.00%
	7110-7143	-	-	-	-	
	7211-7213	-	-	-	-	
	7221-7223SE	-	-	-	-	
	7221-7223AO	-	-	-	-	
	7281-7299	-	-	-	-	
	7300-7399	-	-	-	-	
	7438	-	(5,334.00)	(5,334.00)	(5,334.00)	New
	7439	-	-	-	-	
		-	(5,334.00)	(5,334.00)	(5,334.00)	New
7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo						
8. TOTAL EXPENDITURES		3,746,350.00	1,421,028.88	3,949,248.27	202,898.27	5.42%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		12,093.00	44,170.29	331,625.82	319,532.82	2642.30%
D. OTHER FINANCING SOURCES / USES						
	8930-8979	-	-	-	-	
	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		12,093.00	44,170.29	331,625.82	319,532.82	2642.30%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance a. As of July 1 b. Adjustments/Restatements c. Adjusted Beginning Fund Balance 2. Ending Fund Balance, June 30 (E + F.1.c.)	9791	1,164,794.00	1,150,984.23	1,150,984.23	(13,809.77)	-1.19%
	9793, 9795	-	(530,938.23)	(530,938.23)	(530,938.23)	New
		1,164,794.00	620,046.00	620,046.00		
		1,176,887.00	664,216.29	951,671.82		
Components of Ending Fund Balance : a. Nonspendable Revolving Cash (equals object 9130) Stores (equals object 9320) Prepaid Expenditures (equals object 9330) All Others b. Restricted c. Committed Stabilization Arrangements Other Commitments d. Assigned Other Assignments e. Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount						
	9711	-	-	-	-	
	9712	-	-	-	-	
	9713	-	-	-	-	
	9719	-	-	-	-	
	9740	-	(210,470.48)	0.00	0.00	New
	9750	-	-	-	-	
	9760	-	-	-	-	
	9780	-	-	-	-	
	9789	102,568.00	48,090.00	130,183.00	27,615.00	26.92%
	9790	1,074,319.00	826,596.77	821,488.82	(252,830.18)	-23.53%

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

Charter School Name: Blue Oak Charter School
(continued) _____
CDS #: 461426119523
Charter Approving Entity: Chico Unified School District
County: Butte
Charter #: 415
Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,108,265.00	0.00	1,108,265.00	1,165,875.00	1,245,414.00
Education Protection Account State Aid - Current Year	8012	644,204.00	0.00	644,204.00	644,204.00	644,204.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	657,932.00	0.00	657,932.00	657,932.00	657,932.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,410,401.00	0.00	2,410,401.00	2,468,011.00	2,547,550.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	88,161.00	88,161.00	88,161.00	88,161.00
Special Education - Federal	8181, 8182	0.00	31,504.00	31,504.00	31,504.00	31,504.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	530,937.00	415,696.00	946,633.00	563,111.00	0.00
Total, Federal Revenues		530,937.00	535,361.00	1,066,298.00	682,776.00	119,665.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	173,076.00	173,076.00	173,076.00	173,076.00
All Other State Revenues	StateRevAO	46,130.56	534,968.53	581,099.09	366,558.05	366,558.05
Total, Other State Revenues		46,130.56	708,044.53	754,175.09	539,634.05	539,634.05
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	50,000.00	0.00	50,000.00	50,000.00	50,000.00
Total, Local Revenues		50,000.00	0.00	50,000.00	50,000.00	50,000.00
5. TOTAL REVENUES		3,037,468.56	1,243,405.53	4,280,874.09	3,740,421.05	3,256,849.05
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	943,939.96	387,693.41	1,331,633.37	1,328,083.04	1,354,644.70
Certificated Pupil Support Salaries	1200	9,569.86	46,990.00	56,559.86	47,929.44	48,888.03
Certificated Supervisors' and Administrators' Salaries	1300	130,902.04	62,657.60	193,559.64	197,430.83	201,379.45
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,084,411.86	497,341.01	1,581,752.87	1,573,443.31	1,604,912.18
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	258,861.00	258,861.00	204,726.59	208,821.12
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	160,342.09	0.00	160,342.09	167,730.51	171,085.12
Other Non-certificated Salaries	2900	114,774.29	0.00	114,774.29	110,245.78	112,450.69
Total, Non-certificated Salaries		275,116.38	258,861.00	533,977.38	482,702.88	492,356.93

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	173,730.79	84,150.10	257,880.89	300,527.68	306,538.23
PERS	3201-3202	74,782.71	59,305.06	134,087.77	125,985.45	133,428.73
OASDI / Medicare / Alternative	3301-3302	39,332.13	27,014.31	66,346.44	59,741.70	60,936.53
Health and Welfare Benefits	3401-3402	102,684.92	13,000.00	115,684.92	125,970.00	128,489.40
Unemployment Insurance	3501-3502	18,395.10	0.00	18,395.10	14,668.75	14,675.13
Workers' Compensation Insurance	3601-3602	15,002.97	0.00	15,002.97	16,449.17	16,778.15
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,137.87	0.00	1,137.87	0.00	0.00
Total, Employee Benefits		425,066.49	183,469.47	608,535.96	643,342.75	660,846.17
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	6,000.00	0.00	6,000.00	6,120.00	6,242.40
Books and Other Reference Materials	4200	6,000.00	10,000.00	16,000.00	16,320.00	16,646.40
Materials and Supplies	4300	58,169.66	8,030.34	66,200.00	67,524.00	68,874.48
Noncapitalized Equipment	4400	5,000.00	0.00	5,000.00	5,000.00	5,100.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		75,169.66	18,030.34	93,200.00	94,964.00	96,863.28
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	26,510.00	107,370.00	133,880.00	136,557.60	139,288.75
Travel and Conferences	5200	5,000.00	0.00	5,000.00	5,100.00	5,202.00
Dues and Memberships	5300	3,885.00	0.00	3,885.00	3,962.70	4,041.95
Insurance	5400	46,060.00	0.00	46,060.00	46,981.20	47,920.82
Operations and Housekeeping Services	5500	82,000.00	0.00	82,000.00	83,640.00	85,312.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	327,670.55	280,507.58	608,178.13	608,613.61	609,057.81
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	225,086.78	0.00	225,086.78	194,924.36	199,124.63
Communications	5900	13,600.00	0.00	13,600.00	13,872.00	14,149.44
Total, Services and Other Operating Expenditures		729,812.33	387,877.58	1,117,689.91	1,093,651.47	1,104,098.20
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	19,426.15	0.00	19,426.15	19,426.00	0.00
Total, Capital Outlay		19,426.15	0.00	19,426.15	19,426.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	(5,334.00)	0.00	(5,334.00)	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		(5,334.00)	0.00	(5,334.00)	0.00	0.00
8. TOTAL EXPENDITURES		2,603,668.87	1,345,579.40	3,949,248.27	3,907,530.41	3,959,076.76
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		433,799.69	(102,173.87)	331,625.82	(167,109.36)	(702,227.71)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(102,173.87)	102,173.87	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(102,173.87)	102,173.87	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		331,625.82	0.00	331,625.82	(167,109.36)	(702,227.71)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,150,984.23	0.00	1,150,984.23	951,671.82	784,562.46
b. Adjustments/Restatements	9793, 9795	(530,938.23)	0.00	(530,938.23)	0.00	0.00
c. Adjusted Beginning Balance		620,046.00	0.00	620,046.00	951,671.82	784,562.46
2. Ending Fund Balance, June 30 (E + F.1.c.)		951,671.82	0.00	951,671.82	784,562.46	82,334.75
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	130,183.00	0.00	130,183.00	195,377.00	0.00
Unassigned/Unappropriated Amount	9790	821,488.82	0.00	821,488.82	589,185.46	82,334.75

Agenda Item: CPR/AED/First Aid Training

Prepared by: Alexandra Archer

Charter Council Date: 11/16/2021

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: Stipend for Supporting Teachers

Prepared by: Alexandra Archer

Charter Council Date: 11/16/2021

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.