

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

Join Zoom Meeting

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

Meeting ID: 983 4791 9501

Passcode: PUVr9p

Tuesday, December 14th, 2021 - 4:15 PM

Vision: To be a model for successful education of the whole child.

Mission: To nurture and deepen each child's academic and creative capacities using methods inspired by Waldorf education in a public school setting.

Notice: Any person with a disability may request the agenda be made available in an appropriate alternative format. A request for a disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting at, 450 W. East Ave., Chico, CA or by calling (530) 879-7483 between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday (at least 48 hours before the meeting). All efforts will be made for reasonable accommodations.

All times noted on the agenda are approximate and listed solely for convenience. The Board may hear items earlier or later than is noted and may move the order of agenda items.

Update: In Compliance with the Governor of California's "Safer-at-Home Order" due to COVID-19, the Blue Oak Charter Council will be conducting meetings virtually until further notice. This means there will be no specific physical meeting place; the meeting will be held remotely. Public participation continues to be welcomed and encouraged to those who join via Zoom and raise their hand. The chat bar will not be available to the public during the Zoom meetings to support the sanctity of the meeting.

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

AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

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

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

- 1.4. Audience to Address the Committee

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- 1.5. Agenda Modifications
- 1.6. Approve Minutes from November 10th, 2021

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

- 2. FINANCIAL REPORTS**

- 2.1. Charter Impact Monthly Report
 - 2.1.1. Attendance and Enrollment
 - 2.1.2. Cash Flow
 - 2.1.3. Balance Sheet Detail
 - 2.1.4. Warrants/Aged Payable
 - 2.1.5. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)
- 2.2. Point of Sale Transactions/Check Register

- 3. SUSTAINABLE SCHOOL DESIGN TASK FORCE**

- 3.1. Preschool Program

Riley Murray

- 4. NEXT MEETING - Tuesday, January 11th, 2022 at 4:15PM**

- 5. ADJOURNMENT**

Blue Oak Charter School
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FINANCE COMMITTEE
REGULAR MEETING

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Meeting ID: 983 4791 9501

Passcode: PUvR9p

Tuesday, November 9th, 2021 - 4:15 PM

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AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

1.1. Call Meeting to Order

- Amber Brown called the meeting to order.

1.2. Roll Call of Committee Members and Establish Quorum

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

1.3. Invocation - School Verse Read

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

- The school verse was read.

1.4. Audience to Address the Committee

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- There were no audience members to address the council.

1.5. Agenda Modifications

- No agenda modifications were made.

1.6. Approve Minutes from October 12th, 2021.

- Chairun Combs made a motion to approve the minutes from October 12th, 2021. Susan Domenighini seconded the motion.
- No further discussion.
- Vote.

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

- Vote passes.

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

- The Finance Committee announced that due to the continued state of emergency, teleconferencing will continue as well.

2. FINANCIAL REPORTS

2.1. Charter Impact Monthly Report

- 2.1.1. Attendance and Enrollment
- 2.1.2. Cash Flow
- 2.1.3. Balance Sheet Detail
- 2.1.4. Warrants/Aged Payable
- 2.1.5. Actual to Budget Summary (*part of the Financial Forecast in the Charter Impact Report*)

2.2. Point of Sale Transactions/Check Register

- Jim Weber from Charter Impact presented the October Financial Report via PowerPoint presentation. Cash flow is looking strong through 2021-22 with a potential 200K dollar deficit with loss of temporary funding provided this year.
- Susan Domenighini made a motion to send the financial monthly report to the Charter Council for approval. Maggie Buckley seconded the motion.
- Vote.

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

- Vote passes.

3. BUSINESS

3.1. Review Donations

- The BOFC reviewed the donations made by Foor Foundation for our general fund and one of our Blue Oak parents for some classroom funds.
- Susan Domenighini made a motion to recommend approval of the donations by the Charter Council. Chairun Combs seconded the motion.
- Vote.

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

- Vote passes.

3.2. MTSS Charter Collaborative

- Blue Oak is applying for a \$50,000 grant that requires 90% of our staff to participate in MTSS training. This will begin in the Spring.
- Maggie Buckley made a motion to send the grant to the Charter Council for approval. Chairun Combs seconded the motion.
- Vote.

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

- Vote passes.

3.3. Approve Audit Draft

- The financial audit has been prepared for Charter Council approval.
- Susan Domenighini made a motion to approve the presentation of the audit to the Charter Council. Maggie Buckley seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			

Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

➤ Vote passes.

3.4. Educator Effectiveness Block Grant

- Blue Oak would like to apply for a \$76,339 grant from the state to support professional development. This grant requires a 5 year detailed plan of our fund usage. Blue Oak is planning to use the funds for things such as Waldorf Training, Teacher Induction Pan, and a self study review through the Waldorf Alliance for Public Education. The grant will help support a positive school climate as well as early childhood education.
- Chairun Combs made a motion to recommend the Charter Council approves this grant. Maggie Buckley seconded the motion.
- Vote.

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

➤ Vote passes.

3.5. 1st Interim Report

- One notable thing in this Interim Report is the 3 year forecast with the 2nd and 3rd year forecasting deficits based on current expenses and enrollment (2022-23 and 2023-24).
- Susan Domenighini made a motion to send the 1st Interim Report to the Charter Council for approval. Chairun Combs seconded the motion.
- Vote.

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

➤ Vote passes.

3.6. Employee Benefit Renewal Proposal

- The proposal presented in the employee medical benefit changes for the 2022

calendar year. The proposal states there will be a 5.32% cost increase with current service and a 2.61% cost decrease with Select Network. Faculty and staff will review the services/providers with select Network before any changes are made. Susan will report at the Charter Council meeting what faculty and staff have decided.

- No action was taken.

3.7. CPR/AED/First Aid Training

- Multiple staff members need renewal of CPR/AED/First Aid Training. Blue Oak would like to offer to cover a portion of this training for our staff. There are two options for training: Lifeline (in person) or ProTrainings (online). Susan would like to propose that we cover up to 80% of the online course. The online course will also help with better means of tracking who is certified.
- Chairun Combs made a motion to approve the training options as well as the expenditures to cover costs. Maggie Buckley seconded the motion.
- Vote.

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

- Vote passes.

3.8. MC2 Marketing Update

- As requested at the last Finance meeting, the document presented shows how the MC2 Marketing plan has been impacting our school so far. The data shows 63 new enrollments since the start of the year but attrition has negated growth. Overall, the data presented is evidence that the Google searches have increased outside interest in our school. This agenda item is purely informational. No action is required.

3.9. Stipend for Supporting Teachers

3.9.1. Emergency Leave

3.9.2. Specialty Prep

- Due to special circumstances involving teacher absences and sub shortages, Susan is proposing to provide specialty teachers who sub with \$34 per every lost hour of prep time and emergency lesson planning stipend of \$200 per week.
- Chairun Combs made a motion to recommend the proposals as presented to the Charter Council. Susan Domenighini seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			

Kate McDonald				X
Chairun Combs	X			
Maggie Buckley	X			

➤ Vote passes.

3.10. Executive Director's Report

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

5. ADJOURNMENT

➤ The Finance Committee meeting was adjourned.

Minutes Taken By: Alexandra Archer

Approved by: _____ Date: _____

DRAFT



Blue Oak Charter School

Monthly Financial Presentation – November 2021

November Highlights

Highlights

- Drop in enrollment/attendance requires escalating use of federal funding to maintain current services.
- **Forecast \$4 million expenses compared to \$3 million reoccurring revenue.**
- 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) **(\$275K)** with support of **\$624K** one-time funds.
- Revenue below budget **(\$9K)** – ongoing revenue **(\$189K)** + one-time revenue **+180K**.
- Expenses above budget **(\$278K)**.
- Cash ended month **\$546K**.

Compliance and Reporting

- Educator Effectiveness Block Grant requires two meetings to review and approve by Dec 30th.
- Quarterly reporting will be completed during January.

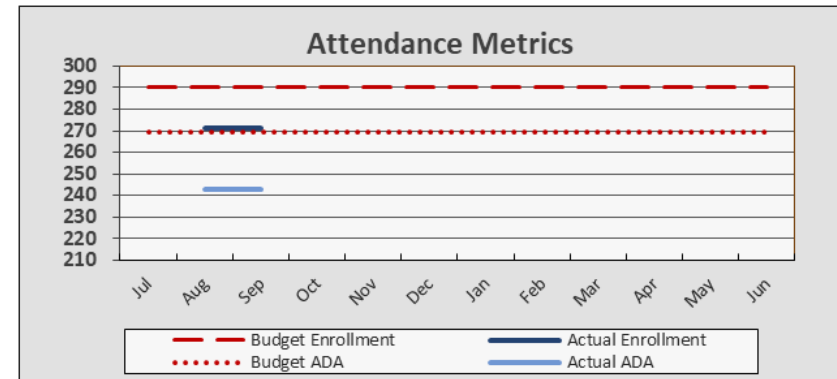
Attendance Data and Metrics



Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<i>Actual</i>	<i>Forecast</i>	<i>Budget</i>
<i>Average Enrollment</i>	271	271	290
<i>ADA</i>	243	252	270
<i>Attendance Rate</i>	89.6%	93.0%	93.0%
<i>Unduplicated %</i>	57.8%	57.8%	58.5%
<i>Revenue per ADA</i>		\$16,986	\$13,936
<i>Expenses per ADA</i>		\$15,969	\$13,891

Attendance Metrics



Forecast enrollment reduced to 271 from 290 enrollment.

Early 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

- November Updates

- PPP forgiveness reclassified as 2021/22 revenue adding \$531K.
- Reduced ADA cuts revenue (\$189K) from budget.
- At current expenses, forecast (\$275K) loss in 21/22, (\$230) 22/23, (\$767K) 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

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 851,602	\$ 777,694	\$ 73,908
Federal Revenue	614,843	75,620	539,223
Other State Revenue	182,951	328,101	(145,150)
Other Local Revenue	17,462	17,000	462
Total Revenue	\$ 1,666,857	\$ 1,198,415	\$ 468,442

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

Expenses



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

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 784,943	\$ 490,015	\$ (294,927)	\$ 1,592,067	\$ 1,565,193	\$ (26,874)
Classified Salaries	204,825	153,568	(51,257)	528,969	445,762	(83,207)
Benefits	272,213	189,560	(82,653)	602,234	551,160	(51,074)
Books and Supplies	76,163	53,583	(22,580)	108,799	93,200	(15,599)
Subagreement Services	63,546	49,956	(13,589)	187,264	133,880	(53,384)
Operations	72,082	60,584	(11,498)	150,545	146,485	(4,060)
Facilities	256,120	253,502	(2,618)	608,450	608,404	(46)
Professional Services	106,964	67,877	(39,087)	232,261	182,837	(49,423)
Depreciation	8,094	8,094	(0)	19,426	19,426	(0)
Interest	(5,334)	-	5,334	(5,334)	-	5,334
Total Expenses	\$ 1,839,615	\$ 1,326,740	\$ (512,876)	\$ 4,024,681	\$ 3,746,348	\$ (278,333)

Surplus / (Deficit) & Fund Balance

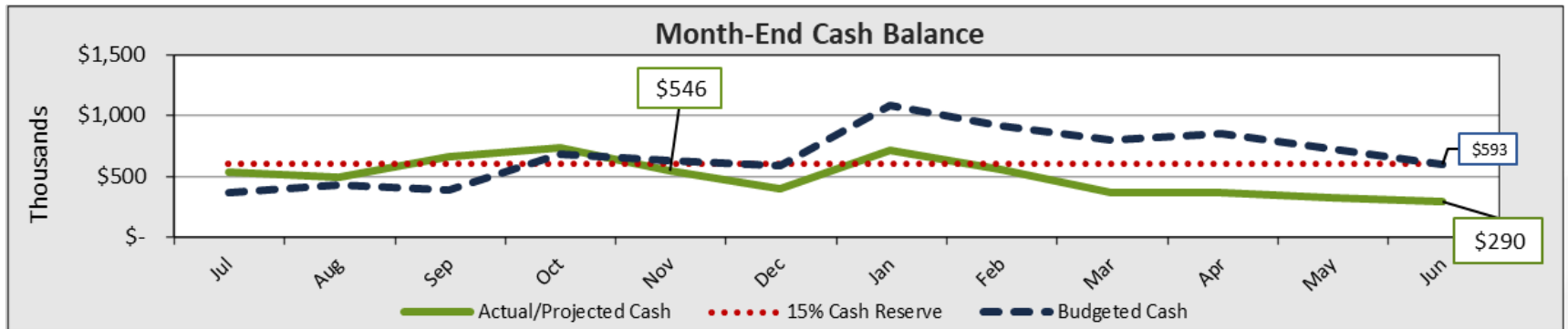
- Forecast loss **(\$275K)** with PPP forgiveness **\$531K** reclassified from beginning balance.
- Fund balance forecast **\$876K**, 22%, down from 2020/21 \$1.1 million, 32%.

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (172,758)	\$ (128,324)	\$ (44,434)
Beginning Fund Balance	<u>620,046</u>	<u>1,150,983</u>	(530,937)
Ending Fund Balance	<u>\$ 447,288</u>	<u>\$ 1,022,659</u>	
<i>As a % of Annual Expenses</i>	11.1%	27.3%	

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
	\$ 256,193	\$ 12,096	\$ 244,097
Beginning Fund Balance	<u>620,046</u>	<u>1,150,983</u>	(530,937)
Ending Fund Balance	<u>\$ 876,239</u>	<u>\$ 1,163,078</u>	\$ (286,840)
	21.8%	31.0%	

Cash Balance

- Current cash **\$546K**, 49 days.
- Forecast operating loss decreases cash (\$300K+) compared to budget, threatening cash stability.



Compliance Deadlines



(next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
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
DATA	Jan-05	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 6, 2021. Schools have until March 4, 2022 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	BOCS	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-14	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2021 - December 31, 2021.	Charter Impact with BOCS support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-17	ERMHS Level 2 Budget Requests and ADA Report due to SELPA - Detail budget requests for ERMHS funding are due to El Dorado Charter SELPA.	Charter Impact with BOCS support	No	No	http://charterselpa.org/fiscal/
DATA	Jan-18	Period 1 (P1) Attendance Report - P1 ADA is due to CDE on 1/18/2022. It represents a school's total ADA for a reporting period from the beginning of the school year through December 31, 2021. All 2021-22 data reporting must be completed via the new PADC Web Application.	BOCS	No	Yes	https://www.cde.ca.gov/fg/aa/pa/ataglance2122.asp
FINANCE	Jan-21	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
DATA	Jan-28	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	BOCS	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Jan-31	IRS Form 1095-C, Employer-Provided Health Insurance Offer and Coverage - Employers with 50 or more full-time employees (including full-time equivalent employees) in the previous year use Forms 1094-C and 1095-C to report the information required under sections 6055 and 6056 about offers of health coverage and enrollment in health coverage for their employees.	Client with Charter Impact support	No	No	https://www.irs.gov/forms-pubs/about-form-1095-c

Appendices

As of November 30, 2021

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

Blue Oak Charter School

Financial Package

November 30, 2021

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Forecast FY21-22

Revised 12/10/21

ADA = 252.03



	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.)
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	1,108,265	1,395,126	(286,861)
8012 Education Protection Account	-	-	-	176,808	-	-	176,807	-	-	129,538	-	-	161,051	644,204	525,184	119,020
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	657,932	665,148	(7,216)
	-	111,261	246,410	313,376	180,555	180,555	357,362	180,555	153,008	240,950	111,412	62,493	272,463	2,410,401	2,585,457	(175,056)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	31,504	31,504	33,713	(2,209)
8290 Title I, Part A - Basic Low Income	-	-	-	17,135	-	17,135	17,193	-	-	17,308	-	-	-	68,771	74,745	(5,974)
8291 Title II, Part A - Teacher Quality	-	-	-	9,390	-	-	-	-	-	-	-	-	-	9,390	10,083	(693)
8296 Other Federal Revenue	530,937	-	-	57,381	-	-	49,043	-	-	106,424	-	106,424	106,424	956,633	176,581	780,052
	530,937	-	-	83,906	-	17,135	66,235	-	-	123,732	-	106,424	137,928	1,066,298	295,121	771,177
Other State Revenue																
8311 State Special Education	10,057	10,057	18,103	18,103	18,103	18,103	18,103	12,489	12,489	12,489	12,489	-	12,489	173,076	168,432	4,644
8545 School Facilities (SB740)	-	-	-	-	-	-	137,344	-	-	-	68,672	-	68,672	274,687	293,946	(19,259)
8550 Mandated Cost	-	-	-	-	-	5,049	-	-	-	-	-	-	-	5,049	4,946	103
8560 State Lottery	-	-	-	-	-	-	16,722	-	-	16,722	-	-	24,019	57,463	53,670	3,793
8598 Prior Year Revenue	-	-	-	5,821	-	-	-	-	-	-	-	-	-	5,821	-	5,821
8599 Other State Revenue	-	-	-	102,707	-	48,089	-	-	-	57,213	-	30,070	-	238,079	306,871	(68,792)
	10,057	10,057	18,103	126,631	18,103	71,241	172,169	12,489	12,489	86,425	81,161	30,070	105,180	754,175	827,865	(73,690)
Other Local Revenue																
8699 School Fundraising	403	5,123	1,120	7,815	3,000	4,648	4,648	4,648	4,648	4,648	4,648	4,648	-	50,000	50,000	-
	403	5,123	1,120	7,815	3,000	4,648	4,648	4,648	4,648	4,648	4,648	4,648	-	50,000	50,000	-
Total Revenue	541,397	126,441	265,633	531,728	201,658	273,579	600,415	197,693	170,146	455,755	197,222	203,636	515,571	4,280,874	3,758,444	522,430
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	115,370	130,057	133,606	131,800	133,820	125,926	125,926	125,926	125,926	125,926	-	-	-	1,274,286	1,269,761	(4,525)
1170 Teachers' Substitute Hours	120	480	1,640	3,030	4,800	3,778	3,778	3,778	3,778	3,778	-	-	-	28,959	38,093	9,134
1175 Teachers' Extra Duty/Stipends	15,115	(860)	1,335	715	2,515	3,500	3,500	3,500	3,500	3,500	-	-	-	36,320	35,000	(1,320)
1200 Pupil Support Salaries	1,436	6,467	8,053	7,711	7,082	4,699	4,699	4,699	4,699	4,699	4,699	-	-	58,943	46,990	(11,954)
1300 Administrators' Salaries	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	16,130	-	193,560	175,350	(18,210)
	148,171	152,274	160,764	159,386	164,348	154,033	154,033	154,033	154,033	154,033	20,829	16,130	-	1,592,067	1,565,193	(26,874)
Classified Salaries																
2100 Instructional Salaries	1,415	18,575	26,300	24,888	21,056	26,812	26,812	26,812	26,812	26,812	26,812	-	-	253,105	174,828	(78,277)
2400 Clerical and Office Staff Salaries	8,699	13,245	14,505	13,415	12,721	14,128	14,128	14,128	14,128	14,128	14,128	11,580	-	158,935	164,442	5,507
2900 Other Classified Salaries	472	8,341	13,191	15,557	12,445	10,290	10,290	10,290	10,290	10,290	10,290	5,182	-	116,929	106,493	(10,436)
	10,586	40,161	53,996	53,861	46,222	51,230	51,230	51,230	51,230	51,230	51,230	16,762	-	528,969	445,762	(83,207)
Benefits																
3101 STRS	23,305	23,929	24,724	24,237	24,815	25,744	25,744	25,744	25,744	25,744	3,481	2,696	-	255,905	249,179	(6,726)
3202 PERS	4,244	12,166	15,583	15,022	13,993	11,996	11,996	11,996	11,996	11,996	11,996	3,925	-	136,910	102,525	(34,384)
3301 OASDI	1,191	3,071	4,103	4,199	3,761	3,246	3,246	3,246	3,246	3,246	3,246	1,062	-	36,866	27,637	(9,229)
3311 Medicare	2,196	2,686	3,005	2,974	2,964	2,965	2,965	2,965	2,965	2,965	1,041	475	-	30,168	29,159	(1,009)
3401 Health and Welfare	9,611	9,838	4,001	9,902	16,899	10,292	10,292	10,292	10,292	10,292	10,292	10,292	-	122,292	123,500	1,208
3501 State Unemployment	1,863	781	1,036	1,026	19	86	428	342	171	86	86	86	-	6,008	3,073	(2,935)
3601 Workers' Compensation	1,185	977	1,081	1,081	(506)	1,636	1,636	1,636	1,636	1,636	574	262	-	12,834	16,088	3,254
3901 Other Benefits	55	64	59	960	113	-	-	-	-	-	-	-	-	1,251	-	(1,251)
	43,650	53,511	53,593	59,400	62,059	55,965	56,307	56,221	56,050	55,965	30,716	18,798	-	602,234	551,160	(51,074)

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

Revised 12/10/21

ADA = 252.03



	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	-	-	-	380	380	380	380	380	380	380	-	6,000	20,000	14,000
4200 Books and Reference Materials	496	(414)	-	15,290	-	90	90	90	90	90	90	90	-	16,000	2,000	(14,000)
4302 School Supplies	245	3,989	6,911	6,431	17,776	1,235	1,235	1,235	1,235	1,235	1,235	1,235	-	44,000	30,000	(14,000)
4305 Software	865	865	865	4,109	1,359	648	648	648	648	648	648	648	-	12,600	12,600	-
4310 Office Expense	212	556	2,144	3,731	794	1,795	1,795	1,795	1,795	1,795	1,795	1,795	-	20,000	20,000	-
4312 School Fundraising Expense	-	-	-	-	-	514	514	514	514	514	514	514	-	3,600	3,600	-
4400 Noncapitalized Equipment	-	-	-	4,626	1,973	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	6,599	5,000	(1,599)
	3,352	6,801	9,920	34,187	21,903	4,662	4,662	4,662	4,662	4,662	4,662	4,662	-	108,799	93,200	(15,599)
Subagreement Services																
5101 Nursing	-	-	4,970	2,485	2,485	2,009	2,009	2,009	2,009	2,009	2,009	2,009	-	24,000	24,000	-
5102 Special Education	-	-	3,840	10,200	39,075	36,498	11,857	11,857	11,857	11,857	11,857	11,857	-	160,754	107,370	(53,384)
5105 Security	-	-	428	-	64	288	288	288	288	288	288	288	-	2,510	2,510	-
	-	-	9,237	12,685	41,624	38,795	14,154	14,154	14,154	14,154	14,154	14,154	-	187,264	133,880	(53,384)
Operations and Housekeeping																
5201 Auto and Travel	-	1,094	(182)	776	-	473	473	473	473	473	473	473	-	5,000	5,000	-
5300 Dues & Memberships	-	1,200	-	825	-	266	266	266	266	266	266	266	-	3,885	3,885	-
5400 Insurance	2,654	1,042	4,904	6,156	3,440	3,981	3,981	3,981	3,981	3,981	3,981	3,981	-	46,060	42,000	(4,060)
5501 Utilities	6,912	5,520	11,735	16,956	2,469	3,772	3,772	3,772	3,772	3,772	3,772	3,772	-	70,000	70,000	-
5502 Janitorial Services	-	1,036	1,036	1,036	1,036	1,122	1,122	1,122	1,122	1,122	1,122	1,122	-	12,000	12,000	-
5900 Communications	458	233	150	714	171	1,468	1,468	1,468	1,468	1,468	1,468	1,468	-	12,000	12,000	-
5901 Postage and Shipping	-	226	219	168	99	127	127	127	127	127	127	127	-	1,600	1,600	-
	10,024	10,351	17,863	26,630	7,214	11,209	11,209	11,209	11,209	11,209	11,209	11,209	-	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	1,605	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-	16,046	16,000	(46)
5610 Repairs and Maintenance	-	785	427	2,893	968	133	133	133	133	133	133	133	-	6,000	6,000	-
	49,552	50,061	51,709	53,357	51,440	50,333	50,333	50,333	50,333	50,333	50,333	50,333	-	608,450	608,404	(46)
Professional/Consulting Services																
5801 IT	-	-	-	-	2,174	335	335	335	335	335	335	335	-	4,518	4,518	-
5802 Audit & Taxes	-	-	4,305	2,205	2,835	4,655	-	-	-	-	-	-	-	14,000	14,000	-
5803 Legal	-	30	177	130	-	1,023	1,023	1,023	1,023	1,023	1,023	1,023	-	7,500	7,500	-
5804 Professional Development	289	(1,671)	7,264	471	(5,792)	1,270	1,270	1,270	1,270	1,270	1,270	1,270	-	9,451	5,000	(4,451)
5805 General Consulting	129	1,537	129	20,139	12,159	(21,553)	3,088	3,088	3,088	3,088	3,088	3,088	-	31,066	21,496	(9,570)
5806 Special Activities/Field Trips	-	-	2,700	-	-	1,043	1,043	1,043	1,043	1,043	1,043	1,043	-	10,000	10,000	-
5807 Bank Charges	-	3	-	-	-	42	42	42	42	42	42	42	-	300	300	-
5809 Other taxes and fees	34	993	924	2,062	649	763	763	763	763	763	763	763	-	10,000	10,000	-
5810 Payroll Service Fee	20	553	569	467	660	533	533	533	533	533	533	533	-	6,000	6,000	-
5811 Management Fee	6,264	6,264	6,598	6,264	6,224	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	75,363	75,169	(194)
5812 District Oversight Fee	-	-	-	-	-	1,806	3,574	1,806	1,530	2,410	1,114	625	11,241	24,104	25,855	1,751
5815 Public Relations/Recruitment	2,870	3,275	2,275	7,539	3,250	2,964	2,964	2,964	2,964	2,964	2,964	2,964	-	39,959	3,000	(36,959)
	9,606	10,983	24,940	39,276	22,159	(869)	20,885	19,117	18,841	19,721	18,425	17,936	11,241	232,261	182,837	(49,423)
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	418,586	366,977	364,432	362,578	362,132	362,926	203,178	151,603	11,241	4,024,681	3,746,348	(278,333)
Monthly Surplus (Deficit)	270,170	(199,319)	(118,007)	91,327	(216,929)	(93,398)	235,983	(164,886)	(191,986)	92,830	(5,956)	52,033	504,331	256,193	12,096	244,097

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

Revised 12/10/21

ADA = 252.03



	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	(216,929)	(93,398)	235,983	(164,886)	(191,986)	92,830	(5,956)	52,033	504,331	256,193		
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	35,608	-	75,020	-	-	-	-	51,582	(515,571)	376,448		
Grants and Contributions Rec.	10,920	-	155	-	-	-	-	-	-	-	-	-	-	11,075		
Prepaid Expenses	(438)	17,843	(14,595)	(33,761)	5,906	4,416	4,287	4,287	4,287	4,287	4,287	4,287	-	5,093		
Accounts Payable	(14,151)	-	90	(1,202)	-	-	-	-	-	-	-	-	11,241	(4,022)		
Accrued Expenses	9,803	51,013	10,059	81,184	(17,608)	(62,068)	(9,291)	(9,291)	(9,291)	(9,291)	(9,291)	(108,199)	-	(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)	-	-	-	-	-	(94,329)	-	-	-	(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	(184,054)	(142,080)	314,967	(160,921)	(188,021)	2,465	(46,091)	(35,428)				
Cash, Beginning of Month	361,751	536,541	497,658	664,580	729,643	545,590	403,509	718,476	557,555	369,534	371,999	325,908				
Cash, End of Month	536,541	497,658	664,580	729,643	545,590	403,509	718,476	557,555	369,534	371,999	325,908	290,480				

Blue Oak Charter School
Statement of Financial Position

November 30, 2021

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Unrestricted Cash	\$ 409,579	\$ 361,751	\$ 47,828	13%
Restricted Cash	136,011	-	136,011	0%
Total Cash & Cash Equivalents	545,590	361,751	183,839	51%
Accounts Receivable	148	11,223	(11,075)	-99%
Public Funding Receivables	126,603	892,020	(765,417)	-86%
Prepaid Expenses	102,622	77,578	25,045	32%
Total Current Assets	774,963	1,342,572	(567,609)	-42%
Long-Term Assets				
Property & Equipment, Net	12,951	21,045	(8,094)	-38%
Deposits	28,000	28,000	-	0%
Total Long Term Assets	40,951	49,045	(8,094)	-17%
Total Assets	\$ 815,914	\$ 1,391,617	\$ (575,703)	-41%
Liabilities				
Current Liabilities				
Accounts Payable	\$ (11,127)	\$ 4,136	\$ (15,263)	-369%
Accrued Liabilities	249,076	77,875	171,201	220%
Deferred Revenue	136,011	158,624	(22,613)	-14%
Notes Payable, Current Portion	-	235,711	(235,711)	-100%
Total Current Liabilities	373,960	476,346	(102,386)	-21%
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	373,960	776,905	(402,945)	-52%
Total Net Assets	441,954	614,712	(172,758)	-28%
Total Liabilities and Net Assets	\$ 815,914	\$ 1,391,617	\$ (575,703)	-41%

Blue Oak Charter School

Statement of Cash Flows

For the period ended November 30, 2021

	Month Ended 11/30/21	YTD Ended 11/30/21
Cash Flows from Operating Activities		
Change in Net Assets	\$ (216,929)	\$ (172,758)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,619	8,094
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	35,608	765,417
Grants, Contributions & Pledges Receivable	-	11,075
Prepaid Expenses	5,906	(25,045)
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	-	(15,263)
Accrued Expenses	(10,258)	171,201
Deferred Revenue	-	(22,613)
Total Cash Flows from Operating Activities	(184,054)	720,109
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	(184,054)	183,839
Cash & Cash Equivalents, Beginning of Period	729,643	361,751
Cash and Cash Equivalents, End of Period	\$ 545,590	\$ 545,590

Blue Oak Charter School

Statement of Activities

For the period ended November 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 124,230	\$ 92,598	\$ 31,632	\$ 386,494	\$ 288,082	\$ 98,412	\$ 1,395,126
Education Protection Account	-	-	-	176,808	243,615	(66,807)	525,184
State Aid - Prior Year	-	-	-	48,919	-	48,919	-
In Lieu of Property Taxes	56,325	57,882	(1,557)	239,381	245,998	(6,617)	665,148
Total State Aid - Revenue Limit	180,555	150,480	30,075	851,602	777,694	73,908	2,585,457
Federal Revenue							
Special Education - Entitlement	-	3,300	(3,300)	-	10,268	(10,268)	33,712
Title I, Part A - Basic Low Income	-	-	-	17,135	18,686	(1,551)	74,745
Title II, Part A - Teacher Quality	-	-	-	9,390	2,521	6,869	10,083
Other Federal Revenue	-	-	-	587,301	44,145	543,156	176,581
Total Federal Revenue	-	3,300	(3,300)	613,826	75,620	538,206	295,121
Other State Revenue							
State Special Education	18,103	16,489	1,614	74,423	51,300	23,123	168,432
School Facilities (SB740)	-	-	-	-	-	-	293,946
Mandated Cost	-	-	-	-	-	-	4,946
State Lottery	-	-	-	-	-	-	53,670
Prior Year Revenue	-	-	-	5,821	-	5,821	-
Other State Revenue	-	-	-	102,707	276,801	(174,094)	306,871
Total Other State Revenue	18,103	16,489	1,614	182,951	328,101	(145,150)	827,865
Other Local Revenue							
School Fundraising	3,000	5,500	(2,500)	17,462	17,000	462	50,000
Total Other Local Revenue	3,000	5,500	(2,500)	17,462	17,000	462	50,000
Total Revenues	201,658	175,769	25,888	1,665,840	1,198,415	467,425	3,758,444
Expenses							
Certificated Salaries							
Teachers' Salaries	133,820	126,976	(6,844)	644,654	380,928	(263,725)	1,269,761
Teachers' Substitute Hours	4,800	3,809	(991)	10,070	11,428	1,358	38,093
Teachers' Extra Duty/Stipends	2,515	3,500	985	18,820	10,500	(8,320)	35,000
Pupil Support Salaries	7,082	4,699	(2,383)	30,749	14,097	(16,653)	46,990
Administrators' Salaries	16,130	14,612	(1,517)	80,650	73,062	(7,587)	175,350
Total Certificated Salaries	164,348	153,597	(10,751)	784,943	490,015	(294,927)	1,565,193
Classified Salaries							
Instructional Salaries	21,056	17,483	(3,573)	92,233	52,448	(39,785)	174,828
Clerical and Office Staff Salaries	12,721	14,128	1,407	62,586	65,545	2,959	164,442
Other Classified Salaries	12,445	10,131	(2,314)	50,006	35,575	(14,431)	106,493
Total Classified Salaries	46,222	41,742	(4,480)	204,825	153,568	(51,257)	445,762
Benefits							
State Teachers' Retirement System, certificated	24,815	24,453	(363)	121,010	78,010	(43,000)	249,179
Public Employees' Retirement System, classified	13,993	9,601	(4,393)	61,009	35,321	(25,688)	102,525
OASDI/Medicare/Alternative, certificated	3,761	2,588	(1,173)	16,326	9,521	(6,804)	27,637
Medicare/Alternative, certificated	2,964	2,832	(131)	13,825	9,332	(4,493)	29,159
Health and Welfare Benefits, certificated	16,899	10,292	(6,607)	50,251	51,458	1,208	123,500
State Unemployment Insurance, certificated	19	154	134	4,724	768	(3,956)	3,073
Workers' Compensation Insurance, certificated	(506)	1,563	2,069	3,817	5,149	1,332	16,088
Other Benefits, certificated positions	113	-	(113)	1,251	-	(1,251)	-
Total Benefits	62,059	51,482	(10,577)	272,213	189,560	(82,653)	551,160

Blue Oak Charter School

Statement of Activities

For the period ended November 30, 2021

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	5,000	5,000	3,338	20,000	16,662	20,000
Books and Reference Materials	-	400	400	15,372	2,000	(13,372)	2,000
School Supplies	17,776	2,500	(15,276)	35,352	12,500	(22,852)	30,000
Software	1,359	1,050	(309)	8,065	5,250	(2,815)	12,600
Office Expense	794	1,667	873	7,436	8,333	897	20,000
School Fundraising Expense	-	300	300	-	1,500	1,500	3,600
Noncapitalized Equipment	1,973	1,000	(973)	6,599	4,000	(2,599)	5,000
Total Books & Supplies	21,903	11,917	(9,986)	76,163	53,583	(22,580)	93,200
Subagreement Services							
Nursing	2,485	2,000	(485)	9,939	10,000	61	24,000
Special Education	39,075	9,761	(29,314)	53,115	39,044	(14,071)	107,370
Security	64	228	164	492	913	421	2,510
Total Subagreement Services	41,624	11,989	(29,635)	63,546	49,956	(13,590)	133,880
Operations & Housekeeping							
Auto and Travel	-	455	455	1,688	1,818	130	5,000
Dues & Memberships	-	324	324	2,025	1,619	(406)	3,885
Insurance	3,440	3,500	60	18,196	17,500	(696)	42,000
Utilities	2,469	5,833	3,364	43,593	29,167	(14,426)	70,000
Janitorial Services	1,036	1,000	(36)	4,143	5,000	857	12,000
Communications	171	1,000	829	1,726	5,000	3,274	12,000
Postage and Shipping	99	160	61	711	480	(231)	1,600
Total Operations & Housekeeping	7,214	12,272	5,058	72,082	60,584	(11,498)	146,485
Facilities, Repairs & Other Leases							
Rent	48,867	48,867	0	244,335	244,335	0	586,404
Equipment Leases	1,605	1,333	(272)	6,713	6,667	(46)	16,000
Repairs and Maintenance	968	500	(468)	5,072	2,500	(2,572)	6,000
Total Facilities, Repairs & Other Leases	51,440	50,700	(739)	256,120	253,502	(2,618)	608,404
Professional/Consulting Services							
IT	2,174	377	(1,797)	2,174	1,883	(291)	4,518
Audit & Taxes	2,835	4,667	1,832	9,345	9,333	(12)	14,000
Legal	-	625	625	337	3,125	2,789	7,500
Professional Development	(5,792)	500	6,292	560	1,500	940	5,000
General Consulting	12,159	2,150	(10,009)	34,093	6,449	(27,644)	21,496
Special Activities/Field Trips	-	-	-	2,700	-	(2,700)	10,000
Bank Charges	-	30	30	3	90	87	300
Other Taxes and Fees	649	1,000	351	4,662	3,000	(1,662)	10,000
Payroll Service Fee	660	500	(160)	2,268	2,500	232	6,000
Management Fee	6,224	6,264	40	31,614	31,320	(293)	75,169
District Oversight Fee	-	1,505	1,505	-	7,777	7,777	25,855
Public Relations/Recruitment	3,250	300	(2,950)	19,209	900	(18,309)	3,000
Total Professional/Consulting Services	22,159	17,917	(4,242)	106,964	67,877	(39,087)	182,837
Depreciation							
Depreciation Expense	1,619	1,619	(0)	8,094	8,094	(0)	19,426
Total Depreciation	1,619	1,619	(0)	8,094	8,094	(0)	19,426
Interest							
Interest Expense	-	-	-	(6,351)	-	6,351	-
Total Interest	-	-	-	(6,351)	-	6,351	-
Total Expenses	418,586	353,234	(65,353)	1,838,599	1,326,740	(511,859)	3,746,348
Change in Net Assets	(216,929)	(177,464)	(39,464)	(172,758)	(128,324)	(44,434)	12,096
Net Assets, Beginning of Period	658,882			614,712			
Net Assets, End of Period	\$ 441,954			\$ 441,954			

Blue Oak Charter School

Accounts Payable Aging

November 30, 2021

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
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 November 30, 2021

Check Number	Vendor Name	Check Date	Check Amount
10789	Sherwood Montessori	11/4/2021	\$ 21,121.14
10790	Advanced Document Concepts for Business	11/12/2021	546.28
10791	Certified/Fortress Security & Fire Systems	11/12/2021	64.00
10792	Chico Country Day School	11/12/2021	2,484.84
10793	CliftonLarsonAllen LLP	11/12/2021	2,835.00
10794	E-Rate Advisors	11/12/2021	2,175.01
10795	Evergreen Janitorial Supply Inc	11/12/2021	298.47
10796	Hoffecker Burgess Consulting	11/12/2021	625.00
10797	Humana Insurance Co	11/12/2021	1,999.13
10798	MC2 Design Group, Inc.	11/12/2021	1,750.00
10799	Mercurius Art Makes Sense	11/12/2021	17,586.03
10800	PG&E	11/12/2021	6,376.35
10801	Recology Butte Colusa Counties	11/12/2021	1,035.69
10802	Tahoe Pure Water Co	11/12/2021	15.00
10803	TIAA Commercial Finance, Inc.	11/12/2021	393.66
10804	Leen-Liberty Park	11/19/2021	48,866.97
10805	Anthem Blue Cross	11/29/2021	15,976.50
10806	ATX Learning	11/29/2021	9,825.00
10807	California Water Service	11/29/2021	895.23
10808	Department of Justice	11/29/2021	49.00
10809	Humana Insurance Co	11/29/2021	2,107.17
10810	Mercurius Art Makes Sense	11/29/2021	25.43
10811	Netta Berkenstock	11/29/2021	200.00
10812	Office Depot Inc	11/29/2021	337.74
10813	Philadelphia Insurance Companies	11/29/2021	2,165.55
10814	Susan Whittlesey	11/29/2021	117.56
10815	TIAA Commercial Finance, Inc.	11/29/2021	665.19
7320	Buck Ernest	11/9/2021	967.72
ACH	Charter Impact	11/4/2021	20.00
ACH	Charter Impact	11/12/2021	6,224.00
ACH	Charter Impact	11/12/2021	639.72
ACH	Full Circle Speech Therapy	11/12/2021	9,900.00
ACH	Google	11/1/2021	500.00
ACH	USPS Stamps	11/1/2021	50.00
ACH	Benefit Resource, Inc	11/1/2021	1,614.50
ACH	Stamp.com	11/1/2021	17.99
ACH	Google	11/3/2021	500.00
ACH	Sprint	11/3/2021	20.77
ACH	Postal Plus	11/4/2021	12.55
ACH	24Hours Wristbands.com	11/15/2021	142.65
ACH	Ring LLC	11/9/2021	1,973.31

Blue Oak Charter School

Check Register

For the period ended November 30, 2021

Check Number	Vendor Name	Check Date	Check Amount
ACH	MyBinding.com	11/12/2021	46.94
ACH	Employment Development Dept	11/12/2021	384.85
ACH	Employment Development Dept	11/12/2021	515.15
ACH	Internal Revenue Services	11/12/2021	5,941.30
ACH	GoDaddy's	11/15/2021	239.88
ACH	Benefit Resource, Inc	11/15/2021	126.00
ACH	Benefit Resource, Inc	11/15/2021	466.50
ACH	CalPERS	11/17/2021	4,187.00
ACH	CalPERS	11/17/2021	14,945.82
ACH	Stamp.com	11/29/2021	17.99
ACH	Google	11/29/2021	500.00
ACH	Employment Development Dept	11/29/2021	2,097.36
ACH	Employment Development Dept	11/29/2021	5,464.12
ACH	Internal Revenue Services	11/29/2021	25,643.76
ACH	Benefit Resource, Inc	11/30/2021	<u>1,614.50</u>
Total Disbursements Issued in November			<u>\$ 225,311.32</u>

Business Checking – XXXXX0889

Search transactions

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

Transactions

Pending Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
● Nov 30, 2021	ACH Payment BENEFIT RESOURCE BRI XFER <i>Medical FSA</i>	1,614.50		
● Nov 29, 2021	ACH Payment IRS USATAXPYMT	25,643.76		
● Nov 29, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	5,464.12		
● Nov 29, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	2,097.36		
● Nov 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	82,392.16		
● Nov 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	16,117.77		
● Nov 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	10,790.04		
● Nov 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	6,628.97		
● Nov 26, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	4,330.35		
● Nov 23, 2021	<u>Check 10804</u>	48,866.97		
● Nov 23, 2021	<u>Check 10797</u>	1,999.13		
● Nov 23, 2021	<u>Check 10791</u>	64.00		
● Nov 22, 2021	<u>Check 10800</u>	6,376.35		
● Nov 22, 2021	<u>Check 10792</u>	2,484.84		
● Nov 22, 2021	<u>Check 70114</u>	1,072.50		
● Nov 19, 2021	<u>Check 10790</u>	546.28		
● Nov 19, 2021	<u>Check 10803</u>	393.66		
● Nov 18, 2021	<u>Check 10796</u>	625.00		
● Nov 17, 2021	<u>Check 10794</u>	2,175.01		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Nov 17, 2021	<u>Check 10798</u>	1,750.00		
● Nov 17, 2021	<u>Check 10795</u>	298.47		
● Nov 17, 2021	ACH Payment CALPERS 3100	14,945.82		
● Nov 17, 2021	ACH Payment CALPERS 3100	4,187.00		
● Nov 16, 2021	<u>Check 10799</u>	17,586.03		
● Nov 16, 2021	<u>Check 10793</u>	2,835.00		
● Nov 16, 2021	<u>Check 10802</u>	15.00		
● Nov 16, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	16,763.72		
● Nov 15, 2021	<u>Check 10778</u>	64.00		
● Nov 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER <i>Medical FSA</i>	466.50		
● Nov 15, 2021	ACH Payment BENEFIT RESOURCE BRI XFER <i>Medical FSA</i>	126.00		
● Nov 12, 2021	<u>Check 10789</u>	21,121.14		
● Nov 12, 2021	<u>Check 10769</u>	219.00		
● Nov 12, 2021	<u>Check 10779</u>	22.00		
● Nov 12, 2021	ACH Payment IRS USATAXPYMT	5,941.30		
● Nov 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	515.15		
● Nov 12, 2021	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	384.85		
● Nov 12, 2021	POS Purchase MYBINDING.COM 800-944-4573 OR #3136 <i>Book Binding Supplies -</i>	46.94		
● Nov 10, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	16,394.59		
● Nov 10, 2021	ACH Payment BLUE OAK CHARTER PAYROLL	6,663.23		
● Nov 09, 2021	<u>Check 7320</u>	967.72		
● Nov 09, 2021	<u>Check 10771</u>	825.00		
● Nov 09, 2021	<u>Check 10787</u>	745.29		
● Nov 09, 2021	POS Purchase SP * RING USA HTTPSRINGUSA. CA #3136 <i>Security cameras</i>	1,973.31		

Date ▾	Description ⇅	Debit ⇅	Credit ⇅	Balance
● Nov 08, 2021	<u>Check 10767</u>	12,525.00		
● Nov 08, 2021	<u>Check 10740</u>	1,534.60		
● Nov 08, 2021	ACH Payment BLUE OAK CHARTER PAYMENTS	20.00		
● Nov 08, 2021	POS Purchase 24HOURWRISTBANDS 855-711- 4467 TX #3136 <i>Staff Lanyards - Branded & Logo</i>	142.65		
● Nov 05, 2021	<u>Check 10786</u>	1,150.00		
● Nov 05, 2021	<u>Check 10783</u>	257.40		
● Nov 04, 2021	<u>Check 10773</u>	8,320.00		
● Nov 04, 2021	<u>Check 10785</u>	5,909.71		
● Nov 04, 2021	<u>Check 10782</u>	300.21		
● Nov 04, 2021	POS Purchase POSTAL PLUS 530-8911626 CA #3136 <i>Postage</i>	12.55		
● Nov 03, 2021	<u>Check 10777</u>	2,217.71		
● Nov 03, 2021	<u>Check 10770</u>	1,600.85		
● Nov 03, 2021	<u>Check 10784</u>	136.00		
● Nov 03, 2021	<u>Check 10774</u>	49.00		
● Nov 03, 2021	ACH Payment SPRINT8006396111 ACHBILLPAY MUHO5LC54DB9S9MU <i>Emergency cell phone</i>	20.77		
● Nov 02, 2021	<u>Check 10766</u>	15,976.50		
● Nov 02, 2021	<u>Check 10775</u>	1,252.60		
● Nov 02, 2021	<u>Check 10788</u>	605.00		
● Nov 02, 2021	<u>Check 70112</u>	364.60		
● Nov 02, 2021	<u>Check 10768</u>	353.20		
● Nov 02, 2021	<u>Check 10781</u>	280.00		
● Nov 02, 2021	<u>Check 10772</u>	218.04		
● Nov 02, 2021	<u>Check 10776</u>	214.63		
● Nov 01, 2021	<u>Check 10744</u>	200.00		
● Nov 01, 2021	<u>Check 10740</u>	132.00		



BLUE OAK SCHOOL

Preschool and Family Resources

Blue Oak Preschool is a place for the young child to thrive. Waldorf Certified teachers* have designed and created a nurturing program designed with the child in mind. We invite you to join our Blue Oak School family and gift your child the experience of a home away from home. Due to government funding, this program is free for those who qualify! Check in to the office for an application / more information today!



Goals:

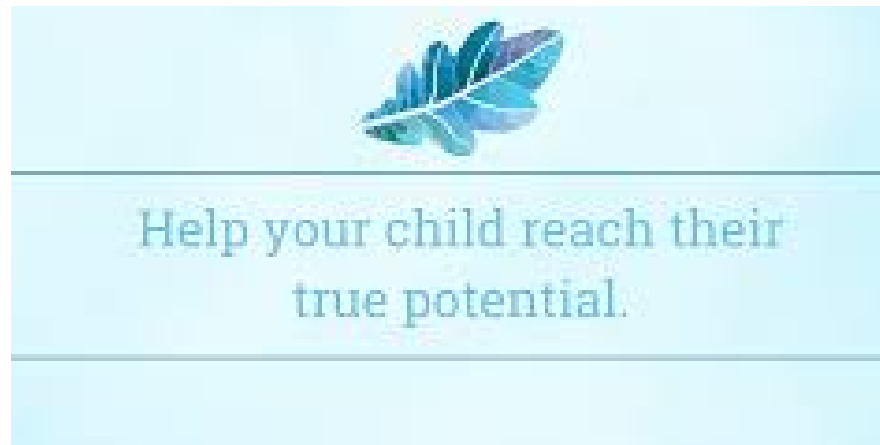
- Provide a nurturing environment for students to explore through play and hands on activities
- Lay foundations for socio-emotional skills
- Use of the arts as organic learning tools
- Parent are welcomed and encouraged to create a partnership in learning for years to come
- To create close knit relationships with students to positive role models from an early age
- Create a space to practice kindergarten readiness

Activities:

- Painting, singing, games
- Nature play
- Free exploration
- Seasonal events
- And more!

Benefits:

- Priority placement in our kindergarten program
- Establishing family resources for years to come
- Access to Parent Enrichment nights at no cost!
- Access to Family- Teacher weekend classes
- Join in all school celebrations such as the Harvest Festival and May Faire!



Preschool Daily schedule:

Extended care: 7:30- 8:00 morning play inside, breakfast, small groups

Morning drop off 8:00-8:30 morning play

9:00-10:00 outdoor play

10:00-10:30 snack

11:30- mid day pick up

11:30-12:30 mid day pick up/ drop off lunch / nap time

12:30- 1:30 outdoor play

1:30- 2:30 indoor play












2:30-

Follow your child's experience of Preschool with the experience of our kindergarten program.

This is the only play based Kindergarten program in Chico and surrounding areas! Check in with the office to see how our programs are designed to support trauma informed practices and have been a world-recognized successful program for over 100 years!

KINDERGARTEN PROGRAM

Our Kindergarten program is a nurturing and creative program that develops the whole child: head, heart, and hands. Below is an example of our weekly rhythms:

	Monday	Tuesday	Wednesday	Thursday	Friday
 8:30-9:00 OUTDOOR PLAY	 Sandbox Play, Climbing, Swinging, Visiting, Digging, Raking, Gardening, Jumping Rope, Observing Nature, Free Play  				
9:00-9:30 CIRCLE TIME	 Greeting, Fingerplays, Traditional Games and Dances Seasonal Theme of Songs, Poetry, and Movement  				
9:30-10:15 GROUP ACTIVITY + INDOOR PLAY*	Painting	Beeswax Modeling	Drawing	Breadmaking	Chopping Vegetables
10:15-11:30 CLEAN-UP + SNACK	Rice + Beans, Nuts	Oatmeal, Nuts, Raisins	Quinoa/Millet	Bread	Soup
11:30-12:10 OUTDOOR PLAY	 Free Play, Water Play, Sandbox Play, Climbing, Swinging, Digging, Raking, Building, etc. 				
12:10-12:30 STORY + GOODBYE	Brothers Grimm Household Tales, Fairytales, Multicultural Stories, Puppet Shows, Drama, Storybooks, Mother Goose Nursery Rhymes, Birthday Celebrations  				

**Indoor Play Includes: Free Play, Dramatic Play, Building with Blocks and Wood, Sewing, Crafting, Drawing, Puppets, Books*

Pricing:

Through a government grant, our program will be FREE for those who qualify. Preference given to full day students.

MWF am: 8:00-11:30 \$105 per month

MWF am plus lunch 8:00-12:30 \$135 per month

MWF pm plus lunch 11:30-3:00 \$105 per month

MWF pm 12:30-3:00 \$75 per month

MWF full day 8:00- 3:00 \$200 per month

T/Th am 8:00-11:30 \$70

T/Th am plus lunch 8:00-12:30 \$90

T/Th pm plus lunch 11:30-3:00 \$70

T/Th pm 12:30-3:00 \$50

T/Th full day 8:00-3:00 \$134

10 hours per month T/Th pm for 190 divided by 10 hours = \$19 per day

Preschool pass: buy 10 passes at a time and be able to 'drop in', if space is available:

½ day no lunch cost

½ day with lunch cost

Full day cost:

15 students at \$200 per month= \$3,000

15 students at \$150 per month= \$2,250

Total: \$5,250

Multiplied by 10 months: \$52,500

20 students at 200= 4,000

20 students at 150= 3,000

Total: 7,000



BLUE OAK SCHOOL

A WALDORF-INSPIRED PUBLIC CHARTER (K-8)

Preschool Program Proposal
Winter 2021

Why?

- To provide preschool services on the same site as our TK-8th programs
- Create cohesion from preschool to Kindergarten
- Take on the opportunity for grant funding!



Survey results

Do you have a student who would benefit from a daycare/ preschool program?

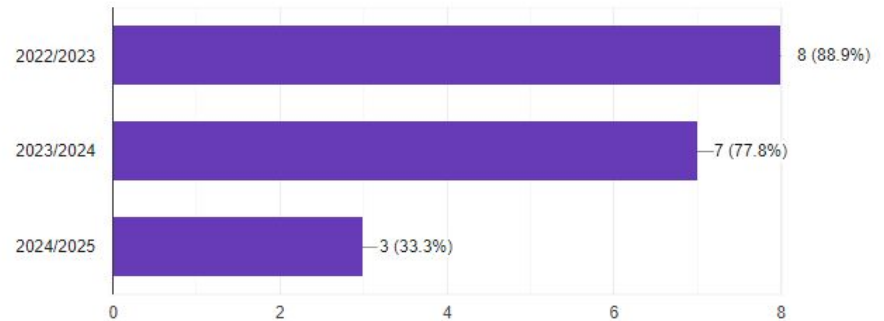
9 responses



- Yes
- Not at this time

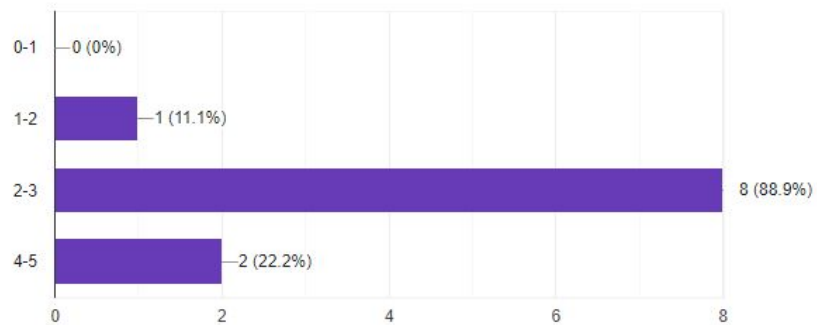
What school year will you need preschool/ daycare?

9 responses



How old is the child that would benefit? Please check multiple boxes if you have multiple students.

9 responses



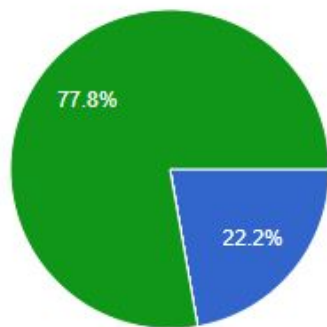
If you currently have an option for childcare, would you be willing to switch to our potential program?

9 responses



Do you know others who do not attend BOS, who would be interested in our daycare/ preschool program?

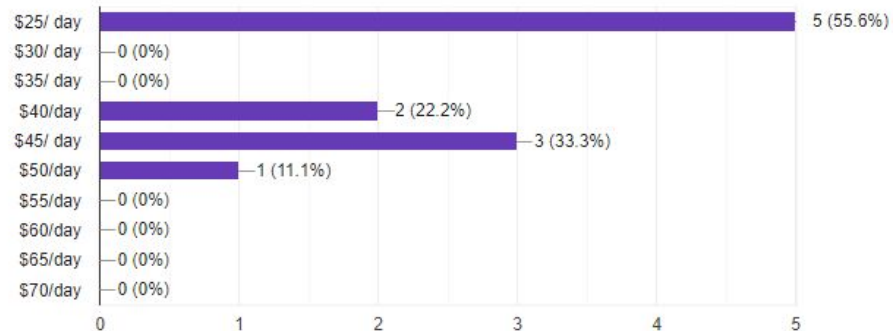
9 responses



- Yes- 1 other family
- Yes- 2 other families
- Yes- 3 or more other families
- No

What price are you able to pay at this time for this service?

9 responses



Questions, comments, requests for s as this program is considered and developed?

9 responses

I would love more information

My son will be 4 in February. I'm wondering when he would qualify for the pre-K program.

We're considering sending our Kindergartener to Blue Oak and would absolutely love a single drop off for our 2.5 year old as well! This is an exciting possibility.

My only comment is that the amount I'd be willing to pay would be more or less depending on if you offered both half day and full day services. Also, very excited to hear this!

No I'm super excited!

Exciting

Thank you and we hope this works out! What a great opportunity for the little ones :)

Very interested in a preschool with montisory values.

Blue Oak Preschool is a place for the young child to thrive. Waldorf Certified teachers* have designed and created a nurturing program designed with the child in mind. We invite you to join our Blue Oak School family and gift your child the experience of a home away from home. Due to government funding, this program is free for those who qualify! Check in to the office for an application / more information today!

- Provide a nurturing environment for students to explore through play and hands on activities
- Lay foundations for socio-emotional skills
- Use of the arts as organic learning tools
- Parents are welcomed and encouraged to create a partnership in learning for years to come
- To create close knit relationships
- Create a space to practice kindergarten readiness

Activities

- Painting, singing, games
- Nature play
- Free exploration
- Seasonal events
- And more!



Benefits

- Priority placement in our kindergarten program
- Establishing family resources for years to come
- Access to Parent Enrichment nights at no cost!
- Access to Family- Teacher weekend classes
- Join in all school celebrations such as the Harvest Festival and May Faire!




Continue on to Kindergarten

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<p>9:00-9:30 CIRCLE TIME</p>	<p>Greeting, Fingerplays, Traditional Games and Dances Seasonal Theme of Songs, Poetry, and Movement</p>				
<p>9:30-10:15 GROUP ACTIVITY + INDOOR PLAY*</p>	<p>Painting</p>	<p>Beeswax Modeling</p>	<p>Drawing</p>	<p>Breadmaking</p>	<p>Chopping Vegetables</p>
<p>10:15-11:30 CLEAN-UP + SNACK</p>	<p>Rice + Beans, Nuts</p>	<p>Oatmeal, Nuts, Raisins</p>	<p>Quinoa/Millet</p>	<p>Bread</p>	<p>Soup</p>
<p>11:30-12:10 OUTDOOR PLAY</p>	<p>Free Play, Water Play, Sandbox Play, Climbing, Swinging, Digging, Raking, Building, etc.</p>				
<p>12:10-12:30 STORY + GOODBYE</p>	<p>Brothers Grimm Household Tales, Fairytales, Multicultural Stories, Puppet Shows, Drama, Storybooks, Mother Goose Nursery Rhymes, Birthday Celebrations</p>				

*Indoor Play Includes: Free Play, Dramatic Play, Building with Blocks and Wood, Sewing, Crafting, Drawing, Puppets, Books

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12:30- 1:30 outdoor play
1:30- 2:30 indoor play
2:30-



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MWF pm 12:30-3:00 \$75 per month

MWF full day 8:00- 3:00 \$200 per month

T/Th am 8:00-11:30 \$70

T/Th am plus lunch 8:00-12:30 \$90

T/Th pm plus lunch 11:30-3:00 \$70

T/Th pm 12:30-3:00 \$50

T/Th full day 8:00-3:00 \$134