

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, October 11th, 2022 - 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.

Update: On September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361 (AB 361) into law which allows public agencies to continue to conduct meetings remotely during the COVID-19 pandemic and other proclaimed emergencies. 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. 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.

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 September 13th, 2022
- 1.7. Teleconferencing During State of Emergency
State of Emergency (§ 8625)

1.8. FINANCIAL REPORTS

1.9. Charter Impact Monthly Report

1.9.1. Attendance and Enrollment

1.9.2. Cash Flow

1.9.3. Balance Sheet Detail

1.9.4. Warrants/Aged Payable

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

1.10. Point of Sale Transactions/Check Register

2. BUSINESS

2.1. Approve Parent Member

2.1.1. Ryan Sanders, Parent Council Treasurer

2.2. Discussion/Action on Meeting Time

2.3. Amazon Line of Credit

2.4. Waldorf Professional Development Contract

2.5. Executive Director's Report

3. NEXT MEETING - Tuesday, November 8th, 2022 at 4:15PM

4. ADJOURNMENT

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, September 13th, 2022 - 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.

Update: On September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361 (AB 361) into law which allows public agencies to continue to conduct meetings remotely during the COVID-19 pandemic and other proclaimed emergencies. 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. 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.

AGENDA

OPEN SESSION - 4:15 PM

1. OPENING

1.1. Call Meeting to Order

- Amber Brown called the meeting to order at 4:21PM.

1.2. Roll Call of Committee Members and Establish Quorum

- Present: Chairun Combs, Amber Brown, Maggie Buckley, Susan Domenighini, Kate McDonald, and Kellie Machi
- 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."

- Susan Domenighini read the school verse.

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)

- No audience members to address the council.

1.5. Agenda Modifications

- There were no agenda modifications made.

1.6. Approve Minutes from August 14th, 2022

- Amber Brown made a motion to approve the minutes from August 14th, 2022. 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.

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

- The BOFC acknowledged the continued need for teleconferencing during the state of emergency.

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

- There was no August update available; not a lot has changed recently anyways. Jim Weber, from Charter Impact, is continuing to move forward with the start of the year and working on closing out the final view of 2021/22. For now, the main focus will be on the agenda items presented later in the meeting.
- To answer a question asked, Hold Harmless will be a one time benefit for the school. It came in as about \$431K which was roughly the amount our school was struggling with as we ended last year. Last year we used a lot of specialized grants so going into this school year, instead of having those specialized grants, we will be using the Hold Harmless funds to get us through. The budget this year will depend on how comfortable we are with our estimated attendance numbers. Our expenses won't be as high as it was last year, which is what the Hold Harmless is based on, but the trick is seeing how strong our enrollment is throughout this year based on our estimates.
- We will be updating the budget projection soon.

3. BUSINESS

3.1. Approve New Committee Members

- Blue Oak had our election of classified members at the last All Staff meeting.

The classified employees elected Kellie Machi as their representative.

- Susan Domenighini made a motion to appoint Kellie Machi as our classified representative. Kate McDonald 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.
- Welcome, Kellie Machi! We are still looking for parent representation on the BOFC.

3.2. Establish BOFC Roles

- As for the established roles, the Charter Council representative on this committee will continue to serve as the Chair, which at the moment is Amber Brown. If this changes, it will be decided at the next BOCC meeting. Susan Domenighini typically serves as the Co-Chair and Secretary of the BOFC.
- Amber Brown nominated Susan Domenighini as the Co-Chair and Secretary of the BOFC. Kate McDonald seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald	X			
Chairun Combs	X			
Kellie Machi	X			

- Vote passes.

3.3. 2021/22 Unaudited Actuals Report

- There were many complications with the Unaudited Actuals report this year. This goes back multiple years and has to do with PPP funding. Based on PPP fund roll-over and the incoming Hold Harmless, our Unaudited Actuals reports are a little confusing to read at the moment but all of the information included in this report have been shared at past BOFC meetings throughout the year so it is not new information.
- Susan Domenighini made a motion to approve the Unaudited Actuals report. Amber Brown seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
------	-----	----	---------	--------

Susan Domenighini	X			
Amber Brown	X			
Kate McDonald	X			
Chairun Combs	X			
Kellie Machi	X			

➤ Vote passes.

3.4. 2021/22 Education Protection Account Final Expenditures

- EPA funding is just one component of our schools' state funding but it has strings attached, including how the funds are used. These funds are pretty standard each year but, this year, the amount spiked at the end of the year. This spike didn't change the total amount of money but it changed how the disbursement was allocated. So with this change, we allocated some of our EPA funds to facilities rent when we typically only use this EPA for staff member salaries. This report states how much we spent and what we spent it on this year, as is typical with every year. This is the first time we have had to use the funds for anything other than salaries, so Jim was giving the BOFC a heads up on what other items the school is eligible to spend these funds on.
- Susan Domenighini made a motion to approve the EPA Final Expenditures. Chairun Combs seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			
Amber Brown	X			
Kate McDonald	X			
Chairun Combs	X			
Kellie Machi	X			

➤ Vote passes.

3.5. 2022/23 Consolidated Application for Federal Funding

- This is a technical approval to apply to Title I, II, and V; this was already approved as part of the budget but they need official authorization for Blue Oak to be allotted these funds. This is additional funding based on specifics of the school such as demographics, etc. The BOFC discussed if applying for Title III and IV would benefit the school; the gist of it is that the amount of funding that would be allotted for those categories are not worth the paperwork required.
- Chairun Combs made a motion to send the ConAPP to the board for approval. Kate McDonald seconded the motion.
- Vote.

Name	Yes	No	Abstain	Absent
Susan Domenighini	X			

Amber Brown	X			
Kate McDonald	X			
Chairun Combs	X			
Kellie Machi	X			

- Vote passes.
- A committee member requested an update on our schools cash flow; Jim explained that our cash flow is still steady especially thanks to the borrowing we approved in July and the spike in EPA funding. The EPA funds came through sooner than we thought and, because of a change in the formula, they paid us a little more than usual over the summer and a little less every other payment throughout the year which works in our favor now.

3.6. Annual Brown Act & Conflicts of Interest

- The BOFC is a Brown Act committee that follows the Brown Act rules including our promise not to discuss things as a group or in a majority except when we are in a board meeting. That can be a struggle when we are a committee that is primarily staff. Members can't discuss decision making issues at other meetings, especially when we don't have parents to offset us.
- There was some good information about how to address questions from the community during the Audience to Address the Council item in the document shared. The key is, we can answer the question but we can't discuss the item as a membership at the time since it is not on the board agenda. Susan requests that all committee members take time to read through the Brown Act document shared in the BOFC packet.
- Conflict of Interest is a policy that we have that is important we review each year. There is also online training available through our CSDC and through the county and other agencies for review of these two items. Susan will keep everyone informed on upcoming training options.

3.7. Executive Director's Report

- The BOFC did commit to retroactive pay for Certificated Salaries but Susan has not had time to thoroughly research options so this item will be presented at a future meeting.
- There have been changes in our SPED department; we have been able to hire a second SPED teacher while reducing costs.
- The school has not been able to fill the Spanish teacher or all of our aides positions yet. Of the three prospective aides we have sent job offers to so far, one has accepted, one we are waiting to hear back, and one has declined so the search continues. We are also putting out a job posting for an Assistant Administrator soon.

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

5. ADJOURNMENT

- Amber Brown adjourned the meeting at 5:18PM.

Approved by: _____ Date: _____

DRAFT

Blue Oak Charter School

Monthly Financial Presentation – September 2022

September Highlights

Highlights

- Reducing ADA 14 from budget 265 to 249 reduces revenue approx. **(\$138K)**, net of increased rates.
- Expenses forecast approaching **\$4 million**, above budget **(\$164K)**, potentially covered by grant funds.
- Forecast surplus **\$494K (\$63 + \$431)**, dependent on attendance and allocation of one-time grants.
- Cash ended month **\$414K**, **forecast lean cashflow Nov-Dec**.

Compliance and Reporting

- CBEDS Information Day Oct 5th.
- Quarterly reporting will be completed during Oct.

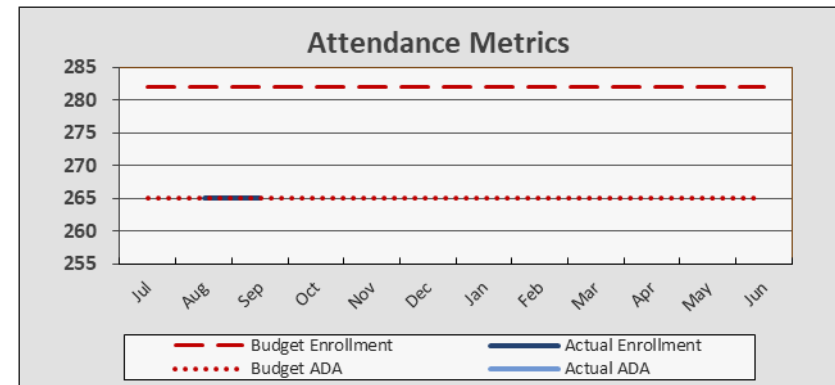
Attendance Data and Metrics



Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	265	265	282
ADA	n/a	249	265
Attendance Rate	n/a	94.0%	94.0%
Unduplicated %	57.5%	57.5%	57.5%
Revenue per ADA		\$17,808	\$14,954
Expenses per ADA		\$15,825	\$14,251

Attendance Metrics



Early enrollment 265, down from budget 282.
94% ADA forecast (249.10) and rolling UPP 57.46%.
LCFF is calculated at \$10,871 per ADA.

Revenue

September Updates

- **\$431K ADA hold harmless recovers 2021/22 loss.**
- **Forecast includes additional \$568K one-time funding. Possible to defer between 2023/24 – 2027/28.**

	2021/22	2022/23	2023/24	2024/25	2025/26
Educator Effectiveness Block Grant	\$ -	\$ 25,446	\$ 25,446	\$ 25,446	\$ -
ELO-G	\$ 22,292	\$ 82,965	\$ -	\$ -	\$ -
ADA Hold Harmless	\$ 74,095	\$ 431,359	\$ -	\$ -	\$ -
Arts, Music and Instructional Materials	\$ -	\$ 40,113	\$ 40,113	\$ 40,113	\$ 40,113
Learning Recovery	\$ -	\$ 55,683	\$ 55,683	\$ 55,683	\$ 55,683
ELO-G Fed	\$ 83,536				
ESSER II	\$ 251,025	\$ -	\$ -	\$ -	\$ -
ESSER III	73,689	364,125	126,475	-	-
One-Time Funding plan	\$ 504,636	\$ 999,691	\$ 247,717	\$ 121,242	\$ 95,796

Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 270,158	\$ 247,495	\$ 22,663
Federal Revenue	-	-	-
Other State Revenue	38,647	19,146	19,501
Other Local Revenue	9,702	12,500	(2,798)
Total Revenue	\$ 318,507	\$ 279,141	\$ 39,366

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 2,707,946	\$ 2,819,929	\$ (111,983)
484,243	486,368	(2,125)
1,193,881	607,675	586,206
50,000	50,000	-
\$ 4,436,070	\$ 3,963,972	\$ 472,098

Expenses

- September Updates
 - Expenses forecast trending upward to \$4 million, exceeding budget.
 - Staffing forecast exceeding budget by 1.5 FTE.

Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
Certificated Salaries	\$ 411,941	\$ 395,494
Classified Salaries	119,905	103,598
Benefits	157,565	142,929
Books and Supplies	46,097	34,600
Subagreement Services	3,224	46,593
Operations	56,513	34,958
Facilities	155,047	160,000
Professional Services	49,295	35,909
Depreciation	1,619	-
Interest	13,328	13,500
Total Expenses	\$ 1,014,533	\$ 967,583

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 1,466,313	\$ 1,336,173	\$ (130,140)
485,555	488,851	3,296
585,793	556,068	(29,724)
104,600	104,600	-
249,092	247,264	(1,828)
145,966	142,158	(3,809)
635,964	640,000	4,036
253,813	241,625	(12,188)
1,619	-	(1,619)
13,328	21,000	7,672
\$ 3,942,042	\$ 3,777,738	\$ (164,304)

Surplus / (Deficit) & Fund Balance

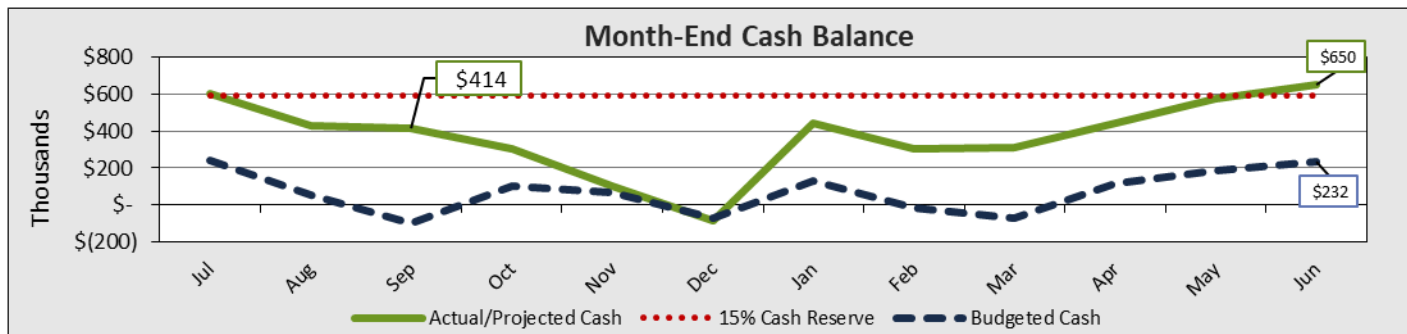
- Forecast gain **\$494K** includes **\$431K** ADA hold harmless for 2021/22, net gain **\$63K**.
- Budget did not include 2021/22 hold harmless revenue.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (696,026)	\$ (688,442)	\$ (7,584)
Beginning Fund Balance	<u>623,177</u>	<u>623,177</u>	
Ending Fund Balance	<u>\$ (72,849)</u>	<u>\$ (65,265)</u>	
<i>As a % of Annual Expenses</i>	-1.8%	-1.7%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
	\$ 494,028	\$ 186,234	\$ 307,794
	<u>623,177</u>	<u>623,177</u>	
	<u>\$ 1,117,205</u>	<u>\$ 809,411</u>	
	28.3%	21.4%	

Cash Balance

- Current cash **\$414K**, 38 days.
- Receivables factoring **+\$263K**, repaid Oct - Dec.
- Nov '22 – Jan '23 project cash deficit, factoring \$200K Dec-Jan funding is recommended.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA TEAM	Oct-05	California Basic Educational Data System (CBEDS) Information Day - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on October 31th .	BOCS	No	No	http://www.cde.ca.gov/ds/dc/cb/
FINANCE	Oct-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, including ESSER I, GEER I, ESSER II, ESSER III and ELO-G. Reporting for the preceding quarter (July 1 - Sep 30).	Charter Impact	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
DATA TEAM	Oct-31	CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data.	BOCS	No	No	https://www.cde.ca.gov/ds/dc/cb/
FINANCE	Oct-31	Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant 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	http://www.cde.ca.gov/fg/aa/cm/
FINANCE	Oct-31	Collect National School Lunch Program (NSLP) applications - Schools must collect or receive National School Lunch Program (NSLP) applications by October 31. Schools may process those applications after October 31, and if students are found to be eligible for free or reduced-price meals (FRPMs), those schools may update FRPM program records for eligible students with a start date before Census Day.	BOCS	No	No	https://www.cde.ca.gov/fg/aa/nt/index.asp?tabsection=1
DATA TEAM	Nov-15	Complete Nutrition Verification process (requirement of School Nutrition Program) - Verification is the annual, mandatory process that confirms the eligibility of a sample of completed household meal eligibility applications in the National School Lunch and School Breakfast Programs. Each LEA must select and verify a sample of applications approved for free and reduced-price meal benefits. The required sample size of applications to be verified is based on the number of approved applications on file on October 1.	BOCS	No	Yes	https://www.cde.ca.gov/ls/nu/sn/verificationreport.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

Appendices

As of September 30, 2022

- 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
September 30, 2022

Presented by:



Blue Oak Charter School

Monthly Cash Flow/Forecast FY22-23

Revised 10/10/2022

ADA = 249.10



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit															ADA = 265.08	
8011 LCFF State Aid	-	66,397	66,396	119,512	119,512	119,512	119,512	119,512	118,441	118,441	118,441	118,441	118,441	1,322,557	1,450,370	(127,812)
8012 Education Protection Account	-	-	-	161,709	-	-	167,442	-	-	173,176	-	-	167,442	669,770	668,465	1,304
8096 In Lieu of Property Taxes	-	45,692	91,673	60,922	60,922	60,922	60,922	60,922	91,215	45,607	45,607	45,607	45,607	715,619	701,094	14,525
	-	112,089	158,069	342,143	180,434	180,434	347,876	180,434	209,656	337,224	164,048	164,048	331,491	2,707,946	2,819,929	(111,983)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	31,875	-	31,875	34,000	(2,125)
8290 Title I, Part A - Basic Low Income	-	-	-	-	17,198	-	-	17,198	-	-	17,198	-	17,198	68,790	68,790	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	2,363	-	-	2,363	-	-	2,363	-	2,363	9,453	9,453	-
8296 Other Federal Revenue	-	-	-	-	2,500	-	-	2,500	-	-	2,500	-	366,625	374,125	374,125	-
	-	-	-	-	22,061	-	-	22,061	-	-	22,061	31,875	386,186	484,243	486,368	(2,125)
Other State Revenue																
8311 State Special Education	9,569	9,569	17,224	17,224	17,224	17,224	17,224	-	36,769	18,385	18,385	18,385	(0)	197,182	209,825	(12,643)
8545 School Facilities (SB740)	-	-	-	-	-	-	148,842	-	-	-	74,421	-	74,421	297,684	307,529	(9,845)
8550 Mandated Cost	-	-	-	-	-	4,412	-	-	-	-	-	-	-	4,412	4,436	(24)
8560 State Lottery	-	-	-	-	-	-	14,254	-	-	14,254	-	-	30,529	59,037	60,438	(1,402)
8599 Other State Revenue	-	1,202	1,083	-	-	-	55,683	-	86,272	86,272	86,272	86,272	232,511	635,566	25,446	610,120
	9,569	10,771	18,307	17,224	17,224	21,636	236,003	-	123,041	118,910	179,078	104,657	337,461	1,193,881	607,675	586,206
Other Local Revenue																
8699 School Fundraising	155	3,628	5,920	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	6,964	-	50,000	50,000	-
	155	3,628	5,920	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	6,964	-	50,000	50,000	-
Total Revenue	9,724	126,488	182,296	363,534	223,885	206,237	588,046	206,661	336,864	460,301	369,353	307,544	1,055,137	4,436,070	3,963,972	472,098
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	99,077	126,264	126,564	123,154	123,154	123,154	123,154	123,154	123,154	123,154	18,000	-	-	1,231,984	1,159,245	(72,739)
1170 Teachers' Substitute Hours	-	5,249	5,169	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	-	39,975	34,777	(5,197)
1175 Teachers' Extra Duty/Stipends	715	11,241	1,035	625	625	625	625	625	625	625	-	15,000	-	32,366	35,000	2,634
1200 Pupil Support Salaries	-	-	10,152	-	-	-	-	-	-	-	-	-	-	10,152	-	(10,152)
1300 Administrators' Salaries	8,825	8,825	8,825	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	-	151,836	107,150	(44,686)
	108,617	151,579	151,745	141,403	141,403	141,403	141,403	141,403	141,403	141,403	35,624	28,929	-	1,466,313	1,336,173	(130,140)
Classified Salaries																
2100 Instructional Salaries	1,785	14,535	25,421	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	-	-	149,362	159,030	9,668
2400 Clerical and Office Staff Salaries	9,309	15,923	16,824	14,110	14,110	14,110	14,110	14,110	14,110	14,110	14,110	11,492	-	166,428	164,084	(2,344)
2900 Other Classified Salaries	7,550	12,074	16,368	16,040	16,040	16,040	16,040	16,040	16,040	16,040	16,040	5,337	-	169,649	165,737	(3,912)
	18,645	42,532	58,728	43,603	43,603	43,603	43,603	43,603	43,603	43,603	43,603	16,829	-	485,555	488,851	3,296
Benefits																
3101 STRS	18,732	25,437	25,663	27,088	27,088	27,088	27,088	27,088	27,088	27,088	6,824	5,542	-	271,810	255,209	(16,601)
3202 PERS	6,817	14,736	18,214	10,579	10,579	10,579	10,579	10,579	10,579	10,579	10,579	4,083	-	128,482	124,021	(4,460)
3301 OASDI	1,520	3,610	4,558	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	998	-	31,368	30,309	(1,060)
3311 Medicare	1,729	2,697	2,968	2,659	2,659	2,659	2,659	2,659	2,659	2,659	1,139	658	-	27,806	26,463	(1,343)
3401 Health and Welfare	10,086	5,369	9,457	9,208	9,208	9,208	9,208	9,208	9,208	9,208	9,208	9,208	-	107,787	104,000	(3,787)
3501 State Unemployment	596	930	1,024	77	77	77	384	307	154	77	77	77	-	3,856	1,466	(2,389)
3601 Workers' Compensation	1,059	1,059	1,059	1,467	1,467	1,467	1,467	1,467	1,467	1,467	628	363	-	14,438	14,600	162
3901 Other Benefits	72	87	87	-	-	-	-	-	-	-	-	-	-	246	-	(246)
	40,610	53,925	63,031	53,663	53,663	53,663	53,971	53,894	53,740	53,663	31,041	20,928	-	585,793	556,068	(29,724)

Blue Oak Charter School

Monthly Cash Flow/Forecast FY22-23

Revised 10/10/2022



ADA = 249.10														Annual Forecast	Original Budget Total	Favorable / (Unfav.)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals			
Books and Supplies																
4100 Textbooks and Core Materials	1,379	-	-	402	402	402	402	402	402	402	402	402	-	5,000	5,000	-
4200 Books and Reference Materials	995	-	12,557	494	494	494	494	494	494	494	494	494	-	18,000	18,000	-
4302 School Supplies	1,463	15,520	9,795	580	580	580	580	580	580	580	580	580	-	32,000	32,000	-
4305 Software	3,197	157	200	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	-	20,000	20,000	-
4310 Office Expense	49	315	-	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	-	20,000	20,000	-
4311 Business Meals	-	84	160	373	373	373	373	373	373	373	373	373	-	3,600	3,600	-
4400 Noncapitalized Equipment	-	-	225	642	642	642	642	642	642	642	642	642	-	6,000	6,000	-
	7,084	16,077	22,937	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	104,600	104,600	-
Subagreement Services																
5101 Nursing	-	-	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	-	25,828	24,000	(1,828)
5102 Special Education	-	-	118	24,515	24,515	24,515	24,515	24,515	24,515	24,515	24,515	24,515	-	220,754	220,754	-
5105 Security	-	-	524	221	221	221	221	221	221	221	221	221	-	2,510	2,510	-
	-	-	3,224	27,319	27,319	27,319	27,319	27,319	27,319	27,319	27,319	27,319	-	249,092	247,264	(1,828)
Operations and Housekeeping																
5201 Auto and Travel	-	955	515	392	392	392	392	392	392	392	392	392	-	5,000	5,000	-
5300 Dues & Memberships	4,638	-	-	43	43	43	43	43	43	43	43	43	-	5,025	5,025	-
5400 Insurance	4,213	2,141	3,743	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	-	45,921	42,113	(3,809)
5501 Utilities	6,593	10,312	15,716	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153	-	70,000	70,000	-
5502 Janitorial Services	-	-	1,615	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	-	12,420	12,420	-
5900 Communications	438	2,630	2,694	26	26	26	26	26	26	26	26	26	-	6,000	6,000	-
5901 Postage and Shipping	275	18	18	143	143	143	143	143	143	143	143	143	-	1,600	1,600	-
	16,158	16,055	24,300	9,939	9,939	9,939	9,939	9,939	9,939	9,939	9,939	9,939	-	145,966	142,158	(3,809)
Facilities, Repairs and Other Leases																
5601 Rent	48,867	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	-	615,367	618,000	2,633
5603 Equipment Leases	354	781	1,462	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	-	14,597	16,000	1,403
5610 Repairs and Maintenance	-	-	583	602	602	602	602	602	602	602	602	602	-	6,000	6,000	-
	49,221	52,281	53,545	53,435	53,435	53,435	53,435	53,435	53,435	53,435	53,435	53,435	-	635,964	640,000	4,036
Professional/Consulting Services																
5801 IT	-	-	5,349	517	517	517	517	517	517	517	517	517	-	10,000	10,000	-
5802 Audit & Taxes	-	-	-	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	-	14,000	14,000	-
5803 Legal	-	-	-	667	667	667	667	667	667	667	667	667	-	6,000	6,000	-
5804 Professional Development	1,734	521	1,895	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	-	25,446	25,446	0
5805 General Consulting	-	-	3,640	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	-	32,340	28,700	(3,640)
5806 Special Activities/Field Trips	-	-	6,005	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	-	20,000	20,000	-
5807 Bank Charges	21	5	13	21	21	21	21	21	21	21	21	21	-	226	-	(226)
5809 Other taxes and fees	383	392	1,937	810	810	810	810	810	810	810	810	810	-	10,000	10,000	-
5810 Payroll Service Fee	20	361	952	741	741	741	741	741	741	741	741	741	-	8,000	8,000	-
5811 Management Fee	6,607	6,607	6,607	6,607	6,607	6,607	6,607	7,393	7,393	7,393	7,393	12,899	-	88,721	79,279	(9,442)
5812 District Oversight Fee	-	-	1,296	3,421	1,804	1,804	3,479	1,804	2,097	3,372	1,640	1,640	4,720	27,079	28,199	1,120
5815 Public Relations/Recruitment	4,545	172	233	783	783	783	783	783	783	783	783	783	-	12,000	12,000	-
	13,310	8,058	27,926	22,232	20,615	20,615	22,290	21,402	21,694	22,970	21,238	26,743	4,720	253,813	241,625	(12,188)
Depreciation																
6900 Depreciation Expense	1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619	-	(1,619)
	1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619	-	(1,619)
Interest																
7438 Interest Expense	13,328	-	-	-	-	-	-	-	-	-	-	-	-	13,328	21,000	7,672
	13,328	-	-	-	-	-	-	-	-	-	-	-	-	13,328	21,000	7,672
Total Expenses																
	268,591	340,507	405,435	358,095	356,477	356,477	358,459	357,494	357,633	358,832	228,698	190,623	4,720	3,942,042	3,777,738	(164,304)
Monthly Surplus (Deficit)																
	(258,867)	(214,019)	(223,139)	5,439	(132,592)	(150,241)	229,587	(150,833)	(20,769)	101,469	140,655	116,921	1,050,417	494,028	186,233	307,794

Blue Oak Charter School

Monthly Cash Flow/Forecast FY22-23

Revised 10/10/2022

ADA = 249.10



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(258,867)	(214,019)	(223,139)	5,439	(132,592)	(150,241)	229,587	(150,833)	(20,769)	101,469	140,655	116,921	1,050,417	494,028		
Cash flows from operating activities																
Depreciation/Amortization	1,619	-	-	-	-	-	-	-	-	-	-	-	-	1,619		
Public Funding Receivables	394,921	(66,397)	208,735	-	-	-	173,229	-	14,819	14,819	14,819	95,239	(1,055,137)	(204,953)		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	5,906	14,471	(17,736)	-	-	-	-	-	-	-	-	-	-	2,641		
Accounts Payable	(28,187)	-	-	-	-	-	-	-	-	-	-	-	4,720	(23,467)		
Accrued Expenses	53,847	84,115	(64,691)	(12,761)	(12,761)	(12,761)	(12,761)	(12,761)	(12,761)	(12,761)	(12,761)	(127,569)	-	(156,386)		
Summer Holdback	-	6,412	6,412	6,412	6,412	6,412	6,412	6,412	6,412	6,412	(28,854)	(28,854)	-	-		
Deferred Revenue	17,275	983	77,931	19,758	19,758	19,758	131,124	19,758	19,758	19,758	19,758	19,758	-	385,377		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	263,328	-	-	-	-	-	-	-	-	-	-	-	-	263,328		
Payments on Factoring	-	-	-	(130,000)	(82,000)	(51,328)	-	-	-	-	-	-	-	(263,328)		
Capital Lease, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	449,842	(174,435)	(12,489)	(111,152)	(201,183)	(188,160)	527,592	(137,424)	7,459	129,697	133,617	75,495				
Cash, Beginning of Month	151,125	600,967	426,531	414,043	302,891	101,708	(86,452)	441,140	303,716	311,175	440,872	574,489				
Cash, End of Month	600,967	426,531	414,043	302,891	101,708	(86,452)	441,140	303,716	311,175	440,872	574,489	649,984				

Blue Oak Charter School
Statement of Financial Position

September 30, 2022

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Unrestricted Cash	\$ 85,901	\$ 151,125	\$ (65,224)	-43%
Restricted Cash	328,142	-	328,142	0%
Total Cash & Cash Equivalents	414,043	151,125	262,918	174%
Accounts Receivable	312,926	850,185	(537,259)	-63%
Public Funding Receivables	(263,328)	-	(263,328)	0%
Prepaid Expenses	70,528	73,169	(2,641)	-4%
Total Current Assets	534,169	1,074,479	(540,310)	-50%
Long-Term Assets				
Property & Equipment, Net	-	1,619	(1,619)	-100%
Deposits	28,000	28,000	-	0%
Total Long Term Assets	28,000	29,619	(1,619)	-5%
Total Assets	\$ 562,169	\$ 1,104,098	\$ (541,929)	-49%
Liabilities				
Current Liabilities				
Accounts Payable	\$ (183)	\$ 28,004	\$ (28,187)	-101%
Accrued Liabilities	307,059	220,964	86,095	39%
Deferred Revenue	328,142	231,953	96,189	41%
Total Current Liabilities	635,018	480,921	154,097	32%
Total Liabilities	635,018	480,921	154,097	32%
Total Net Assets	(72,849)	623,177	(696,026)	-112%
Total Liabilities and Net Assets	\$ 562,169	\$ 1,104,098	\$ (541,929)	-49%

Blue Oak Charter School

Statement of Cash Flows

For the period ended September 30, 2022

	Month Ended 09/30/22	YTD Ended 09/30/22
Cash Flows from Operating Activities		
Change in Net Assets	\$ (223,139)	\$ (696,026)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	-	1,619
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	208,735	537,259
Grants, Contributions & Pledges Receivable	-	263,328
Prepaid Expenses	(17,736)	2,641
(Decrease)/Increase in Operating Liabilities:		
Accounts Payable	-	(28,187)
Accrued Expenses	(58,279)	86,095
Deferred Revenue	77,931	96,189
Total Cash Flows from Operating Activities	(12,489)	262,918
Change in Cash & Cash Equivalents	(12,489)	262,918
Cash & Cash Equivalents, Beginning of Period	426,531	151,125
Cash and Cash Equivalents, End of Period	\$ 414,043	\$ 414,043

Blue Oak Charter School

Statement of Activities

For the period ended September 30, 2022

	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	\$ 66,396	\$ 66,172	\$ 224	\$ 132,793	\$ 132,343	\$ 450	\$ 1,450,370
Education Protection Account	-	-	-	-	-	-	668,465
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	91,673	76,768	14,905	137,365	115,152	22,213	701,094
Total State Aid - Revenue Limit	158,069	142,940	15,129	270,158	247,495	22,663	2,819,929
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	34,000
Title I, Part A - Basic Low Income	-	-	-	-	-	-	68,790
Title II, Part A - Teacher Quality	-	-	-	-	-	-	9,453
Other Federal Revenue	-	-	-	-	-	-	374,125
Total Federal Revenue	-	-	-	-	-	-	486,368
Other State Revenue							
State Special Education	17,224	9,573	7,651	36,362	19,146	17,216	209,825
School Facilities (SB740)	-	-	-	-	-	-	307,529
Mandated Cost	-	-	-	-	-	-	4,436
State Lottery	-	-	-	-	-	-	60,438
Other State Revenue	1,083	-	1,083	2,285	-	2,285	25,446
Total Other State Revenue	18,307	9,573	8,734	38,647	19,146	19,501	607,675
Other Local Revenue							
School Fundraising	5,920	4,167	1,753	9,702	12,500	(2,798)	50,000
Total Other Local Revenue	5,920	4,167	1,753	9,702	12,500	(2,798)	50,000
Total Revenues	182,296	156,679	25,617	318,507	279,141	39,366	3,963,972
Expenses							
Certificated Salaries							
Teachers' Salaries	126,564	115,924	(10,639)	351,905	231,849	(120,056)	1,159,245
Teachers' Substitute Hours	5,169	3,478	(1,692)	10,418	6,955	(3,462)	34,777
Teachers' Extra Duty/Stipends	1,035	3,500	2,465	12,991	7,000	(5,991)	35,000
Pupil Support Salaries	10,152	-	(10,152)	10,152	-	(10,152)	-
Administrators' Salaries	8,825	8,929	104	26,475	26,788	313	107,151
Total Certificated Salaries	151,745	131,831	(19,913)	411,941	272,592	(139,349)	1,336,173
Classified Salaries							
Instructional Salaries	25,421	15,903	(9,518)	41,741	31,806	(9,935)	159,030
Support Salaries	116	-	(116)	116	-	(116)	-
Clerical and Office Staff Salaries	16,824	14,110	(2,714)	42,056	39,712	(2,344)	164,084
Other Classified Salaries	16,368	16,040	(328)	35,992	32,080	(3,912)	165,737
Total Classified Salaries	58,728	46,053	(12,675)	119,905	103,598	(16,307)	488,851
Benefits							
State Teachers' Retirement System, certificated	25,663	25,180	(483)	69,831	52,065	(17,766)	255,209
Public Employees' Retirement System, classified	18,214	11,684	(6,531)	39,768	26,283	(13,485)	124,021
OASDI/Medicare/Alternative, certificated	4,558	2,855	(1,703)	9,688	6,423	(3,265)	30,309
Medicare/Alternative, certificated	2,968	2,579	(389)	7,394	5,455	(1,939)	26,463
Health and Welfare Benefits, certificated	9,457	8,667	(791)	24,912	26,000	1,088	104,000
State Unemployment Insurance, certificated	1,024	73	(950)	2,550	220	(2,330)	1,466
Workers' Compensation Insurance, certificated	1,059	1,423	364	3,176	3,010	(167)	14,600
Other Benefits, certificated positions	87	-	(87)	246	-	(246)	-
Total Benefits	63,031	52,461	(10,570)	157,565	119,455	(38,110)	556,068

Blue Oak Charter School

Statement of Activities

For the period ended September 30, 2022

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	1,250	1,250	1,379	2,500	1,121	5,000
Books and Reference Materials	12,557	3,600	(8,957)	13,552	10,800	(2,752)	18,000
School Supplies	9,795	2,667	(7,128)	26,778	8,000	(18,778)	32,000
Software	200	1,667	1,467	3,555	5,000	1,445	20,000
Office Expense	93	1,667	1,574	457	5,000	4,543	20,000
Business Meals	160	300	140	244	900	656	3,600
Noncapitalized Equipment	225	1,200	975	225	2,400	2,175	6,000
Total Books & Supplies	23,030	12,350	(10,680)	46,190	34,600	(11,590)	104,600
Subagreement Services							
Nursing	2,583	2,000	(583)	2,583	6,000	3,417	24,000
Special Education	118	20,069	19,951	118	40,137	40,019	220,754
Security	524	228	(295)	524	456	(67)	2,510
Total Subagreement Services	3,224	22,297	19,072	3,224	46,593	43,369	247,264
Operations & Housekeeping							
Auto and Travel	515	455	(61)	1,470	909	(561)	5,000
Dues & Memberships	-	419	419	4,638	1,256	(3,381)	5,025
Insurance	3,743	3,509	(233)	10,097	10,528	431	42,113
Utilities	15,716	5,833	(9,882)	32,621	17,500	(15,121)	70,000
Janitorial Services	1,615	1,035	(580)	1,615	3,105	1,490	12,420
Communications	2,694	500	(2,194)	5,762	1,500	(4,262)	6,000
Postage and Shipping	18	160	142	311	160	(151)	1,600
Total Operations & Housekeeping	24,300	11,911	(12,389)	56,513	34,959	(21,554)	142,158
Facilities, Repairs & Other Leases							
Rent	51,500	51,500	-	151,867	154,500	2,633	618,000
Equipment Leases	1,369	1,333	(35)	2,504	4,000	1,496	16,000
Repairs and Maintenance	583	500	(83)	583	1,500	917	6,000
Total Facilities, Repairs & Other Leases	53,452	53,333	(118)	154,954	160,000	5,046	640,000
Professional/Consulting Services							
IT	5,349	833	(4,515)	5,349	2,500	(2,849)	10,000
Audit & Taxes	-	-	-	-	-	-	14,000
Legal	-	500	500	-	1,500	1,500	6,000
Professional Development	1,895	2,545	650	4,150	2,545	(1,605)	25,446
General Consulting	3,640	2,870	(770)	3,640	2,870	(770)	28,700
Special Activities/Field Trips	6,005	-	(6,005)	6,005	-	(6,005)	20,000
Bank Charges	13	-	(13)	39	-	(39)	-
Other Taxes and Fees	1,937	1,000	(937)	2,712	1,000	(1,712)	10,000
Payroll Service Fee	952	667	(285)	1,333	2,000	667	8,000
Management Fee	6,607	6,607	(0)	19,821	19,820	(1)	79,279
District Oversight Fee	1,296	1,429	133	1,296	2,475	1,179	28,199
Public Relations/Recruitment	233	1,200	967	4,950	1,200	(3,750)	12,000
Total Professional/Consulting Services	27,926	17,651	(10,276)	49,295	35,909	(13,385)	241,625
Depreciation							
Depreciation Expense	-	-	-	1,619	-	(1,619)	-
Total Depreciation	-	-	-	1,619	-	(1,619)	-
Interest							
Interest Expense	-	-	-	13,328	13,500	172	21,000
Total Interest	-	-	-	13,328	13,500	172	21,000
Total Expenses	405,435	347,887	(57,548)	1,014,533	821,206	(193,327)	3,777,738
Change in Net Assets	(223,139)	(191,208)	(31,931)	(696,026)	(542,065)	(153,961)	186,233
Net Assets, Beginning of Period	150,290			623,177			
Net Assets, End of Period	\$ (72,849)			\$ (72,849)			

Blue Oak Charter School

Accounts Payable Aging

September 30, 2022

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
TIAA, FSB	8857563	4/10/2022	4/30/2022	\$ -	\$ -	\$ -	\$ -	\$ (472)	\$ (472)
TIAA, FSB	8915205	5/10/2022	5/30/2022	-	-	-	-	97	97
TIAA, FSB	8973037	6/10/2022	6/30/2022	-	-	-	-	97	97
TIAA, FSB	9028070	7/10/2022	7/30/2022	-	-	-	97	-	97
Total Outstanding Invoices				\$ -	\$ -	\$ -	\$ 97	\$ (279)	\$ (183)

Blue Oak Charter School

Check Register

For the period ended September 30, 2022

Check Number	Vendor Name	Check Date	Check Amount
11184	Angelina Vaughan	9/2/2022	\$ 32.00
11185	Anthem Blue Cross	9/2/2022	12,547.31
11186	AT&T	9/2/2022	1,124.18
11187	Blue Shield of California	9/2/2022	264.20
11188	California Water Service	9/2/2022	1,602.64
11189	Certified/Fortress Security & Fire Systems	9/2/2022	120.00
11190	Cheryl Grant	9/2/2022	605.76
11191	Ciaran Flanagan	9/2/2022	32.00
11192	Comcast	9/2/2022	2,448.82
11193	Comcast	9/2/2022	288.45
11194	Employers Preferred Ins. Co	9/2/2022	1,200.20
11195	Humana Insurance Co	9/2/2022	1,799.78
11196	Macquarie Equipment Capital Inc.	9/2/2022	245.60
11197	Mercurius Art Makes Sense	9/2/2022	1,586.82
11198	Orange County Dept. of Education	9/2/2022	1,475.00
11199	PG&E	9/2/2022	8,773.82
11200	Recology Butte Colusa Counties	9/2/2022	807.38
11201	Susan Whittlesey	9/2/2022	140.86
11202	Tammy White	9/2/2022	62.00
11203	William H Sadlier Inc	9/2/2022	11,058.45
11204	Fiona Chin	9/9/2022	32.00
11205	Sarah Lee	9/9/2022	245.92
11207	Syncb/Amazon	9/9/2022	6,493.95
11208	Confidential	9/19/2022	105.91
11209	Advanced Document Concepts for Business	9/23/2022	482.93
11210	Anna Meehan	9/23/2022	32.00
11211	Certified/Fortress Security & Fire Systems	9/23/2022	523.50
11212	Druin Heal	9/23/2022	80.00
11213	E3 Diagnostics Inc.	9/23/2022	162.99
11214	Emma Todd	9/23/2022	3,640.00
11215	Feather River Center	9/23/2022	1,200.00
11216	Jessee Heating & Air Conditioning	9/23/2022	300.00
11217	Kari Madera	9/23/2022	429.15
11218	Leen-Liberty Park	9/23/2022	51,500.00
11219	Macquarie Equipment Capital Inc.	9/23/2022	321.75
11220	Mercurius Art Makes Sense	9/23/2022	17.03
11221	ODP Business Solutions LLC	9/23/2022	368.85
11222	Philadelphia Insurance Companies	9/23/2022	11,219.33
11223	Recology Butte Colusa Counties	9/23/2022	807.38
11224	Sutter County Schools Office	9/23/2022	4,725.00
11225	Tahoe Pure Water Co	9/23/2022	53.00

Blue Oak Charter School

Check Register

For the period ended September 30, 2022

Check Number	Vendor Name	Check Date	Check Amount
11226	TIAA, FSB	9/23/2022	318.46
11227	Vanessa Toman	9/23/2022	70.00
11228	William H Sadlier Inc	9/23/2022	691.50
11229	Amanda Kling	9/30/2022	30.00
11230	Anthem Blue Cross	9/30/2022	10,459.13
11231	AT&T	9/30/2022	749.46
11232	Booksource	9/30/2022	214.23
11233	California Water Service	9/30/2022	1,926.48
11234	Chico Country Day School	9/30/2022	2,582.79
11235	Comcast	9/30/2022	298.45
11236	Department of Justice	9/30/2022	273.00
11237	Humana Insurance Co	9/30/2022	1,799.78
11238	Lianna Camp	9/30/2022	32.00
11239	NCS Pearson Inc	9/30/2022	117.98
11240	PG&E	9/30/2022	13,789.19
11241	Tahoe Pure Water Co	9/30/2022	40.00
11242	William H Sadlier Inc	9/30/2022	548.43
11243	Confidential	9/30/2022	105.91
ACH	Charter Impact	9/15/2022	952.00
ACH	Charter Impact	9/23/2022	6,607.00
ACH	Google	9/1/2022	233.05
ACH	Law Offices of Young, Minney & Corr, LLP	9/6/2022	40.00
ACH	Sprint	9/6/2022	33.25
ACH	Benefit Resource, Inc	9/12/2022	134.00
ACH	Employment Development Dept	9/12/2022	373.75
ACH	Employment Development Dept	9/12/2022	577.11
ACH	Internal Revenue Services	9/12/2022	7,300.26
ACH	GoDaddy's	9/12/2022	199.99
ACH	Benefit Resource, Inc	9/12/2022	116.00
ACH	Raley's	9/12/2022	1,140.70
ACH	Benefit Resource, Inc	9/27/2022	754.00
ACH	Internal Revenue Services	9/27/2022	24,502.72
ACH	Stamp.com	9/28/2022	17.99
ACH	Employment Development Department	9/28/2022	1,851.77
ACH	CalPERS	9/28/2022	4,131.38
ACH	Employment Development Department	9/28/2022	4,902.81
ACH	CalPERS	9/28/2022	15,123.99
ACH	Golden Valley Bank	9/30/2022	12.75



Total Disbursements Issued in September \$ 232,007.27

Business Checking – XXXXX0889

Search transactions

Activity: Date range; **Start date:** Sep 01, 2022; **End date:** Sep 30, 2022; **Type:** Debits

Transactions

 Pending  Posted

Date ▼	Description ◇	Debit ◇	Credit ◇	Balance
 Sep 30, 2022	Analysis Charge	12.75		
 Sep 30, 2022	<u>Check 11224</u>	4,725.00		
 Sep 30, 2022	<u>Check 11219</u>	321.75		
 Sep 30, 2022	<u>Check 11227</u>	70.00		
 Sep 29, 2022	<u>Check 11211</u>	523.50		
 Sep 29, 2022	<u>Check 11221</u>	368.85		
 Sep 28, 2022	<u>Check 11198</u>	1,475.00		
 Sep 28, 2022	<u>Check 11228</u>	691.50		
 Sep 28, 2022	<u>Check 11209</u>	482.93		
 Sep 28, 2022	<u>Check 11212</u>	80.00		
 Sep 28, 2022	<u>Check 11210</u>	32.00		
 Sep 28, 2022	<u>Check 11220</u>	17.03		
 Sep 28, 2022	ACH Payment CALPERS 3100	15,123.99		
 Sep 28, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	4,902.81		
 Sep 28, 2022	ACH Payment CALPERS 3100	4,131.38		
 Sep 28, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	1,851.77		
 Sep 27, 2022	<u>Check 11222</u>	11,219.33		
 Sep 27, 2022	<u>Check 11214</u>	3,640.00		
 Sep 27, 2022	<u>Check 70153</u>	829.14		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Sep 27, 2022	<u>Check 11223</u>	807.38		
● Sep 27, 2022	<u>Check 11216</u>	300.00		
● Sep 27, 2022	<u>Check 11225</u>	53.00		
● Sep 27, 2022	ACH Payment IRS USATAXPYMT	24,502.72		
● Sep 27, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS CHARTER IMPACT	6,607.00		
● Sep 27, 2022	ACH Payment BENEFIT RESOURCE BRI XFER	754.00		
● Sep 27, 2022	ACH Payment ASSET FINANCE CORP COLL	160.88		
● Sep 26, 2022	<u>Check 11218</u>	51,500.00		
● Sep 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	85,491.49		
● Sep 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	17,480.97		
● Sep 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	6,191.81		
● Sep 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	5,181.35		
● Sep 26, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	3,813.51		
● Sep 23, 2022	<u>Check 11208</u>	105.91		
● Sep 19, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS	952.00		
● Sep 16, 2022	<u>Check 11179</u>	30.00		
● Sep 16, 2022	<u>Check 11181</u>	30.00		
● Sep 16, 2022	Debit Card Purchase RALEY S #245 211 CHICO CA #3136 CLASSROOM SUPPLIES EXPENSES	1,140.70		
● Sep 15, 2022	<u>Check 11207</u>	6,493.95		
● Sep 15, 2022	<u>Check 11190</u>	605.76		
● Sep 15, 2022	<u>Check 11176</u>	30.00		
● Sep 15, 2022	ACH Payment BENEFIT RESOURCE BRI XFER	116.00		
● Sep 13, 2022	<u>Check 11203</u>	11,058.45		
● Sep 13, 2022	<u>Check 11195</u>	1,799.78		
● Sep 13, 2022	<u>Check 11201</u>	140.86		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Sep 12, 2022	<u>Check 11193</u>	288.45		
● Sep 12, 2022	<u>Check 11177</u>	45.00		
● Sep 12, 2022	ACH Payment IRS USATAXPYMT	7,300.26		
● Sep 12, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	577.11		
● Sep 12, 2022	ACH Payment EMPLOYMENT DEVEL EDD EFTPMT	373.75		
● Sep 12, 2022	ACH Payment BENEFIT RESOURCE BRI XFER	134.00		
● Sep 09, 2022	<u>Check 11185</u>	12,547.31		
● Sep 09, 2022	<u>Check 11192</u>	2,448.82		
● Sep 09, 2022	<u>Check 11189</u>	120.00		
● Sep 09, 2022	<u>Check 11183</u>	105.91		
● Sep 09, 2022	<u>Check 11202</u>	62.00		
● Sep 09, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	19,386.20		
● Sep 09, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	5,440.38		
● Sep 08, 2022	<u>Check 11199</u>	8,773.82		
● Sep 08, 2022	<u>Check 11188</u>	1,602.64		
● Sep 08, 2022	<u>Check 11186</u>	1,124.18		
● Sep 08, 2022	<u>Check 11196</u>	245.60		
● Sep 07, 2022	<u>Check 11197</u>	1,586.82		
● Sep 07, 2022	<u>Check 11194</u>	1,200.20		
● Sep 07, 2022	<u>Check 11200</u>	807.38		
● Sep 07, 2022	<u>Check 11187</u>	264.20		
● Sep 07, 2022	<u>Check 11178</u>	30.00		
● Sep 06, 2022	<u>Check 70149</u>	952.12		
● Sep 06, 2022	<u>Check 11182</u>	30.00		
● Sep 06, 2022	ACH Payment SPRINT8006396111 ACHBILLPAY BVWTHVFPSPGSVSJ9A CELL PHONE (BLUE OAK EMERGENCY USE)	33.25		

Date ▼	Description ↕	Debit ↕	Credit ↕	Balance
● Sep 06, 2022	Debit Card Purchase RALEY S #245 211 CHICO CA #3136 CLASSROOM SUPPLIES EXPENSES	620.85		
● Sep 06, 2022	Debit Card Purchase RALEY S #245 211 CHICO CA #3136 CLASSROOM SUPPLIES EXPENSES	620.85		
● Sep 06, 2022	POS Purchase YOUNG, MINNEY & WWW.MYCHARTER CA #3136 PROFESSIONAL DEVELOPMENT	40.00		
● Sep 02, 2022	<u>Check 11174</u>	389.98		
● Sep 02, 2022	<u>Check 11104</u>	85.10		
● Sep 01, 2022	<u>Check 11158</u>	227.09		

Agenda Item: Waldorf Professional Development Contract

Prepared by: Alexandra Archer

Finance Committee Date: 10/11/2022

Background Information:

Blue Oak would like to approve the Whole Faculty Support professional development option through Integrative Student Support. See the link below for more details.

Link: <https://www.integrativestudentsupport.org/whole-faculty-training>