

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: The Blue Oak School  
CDS #: 2011-2012 unaudited actuals  
Charter Approving Entity: Chico Unified School District  
County: Butte  
Charter #: 0415

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

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Peter VanBuskirk  
Name

Scott Warner  
Name

Fiscal Services Director  
Title

Business Manager  
Title

530-891-3000  
Telephone

530-205-6986  
Telephone

pvanbusk@chicousd.org  
E-mail address

swarner@csmci.com  
E-mail address

To the entity that approved the charter school:

(  ) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

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

Date: \_\_\_\_\_

Printed Name: Nathan Rose

Title: Director

To the County Superintendent of Schools:

(  ) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

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

Date: \_\_\_\_\_

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

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

(  ) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been

verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

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

July 1, 2011 to June 30, 2012

**Charter School Name:** The Blue Oak School

**CDS #:** 2011-2012 unaudited actuals

**Charter Approving Entity:** Chico Unified School District

**County:** Butte

**Charter #:** 0415

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

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

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

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

Description	Object Code	Unrestricted
<b>A. REVENUES</b>		
<b>1. Revenue Limit Sources</b>		
State Aid - Current Year	8011	
Charter Schools General Purpose Entitlement - State Aid	8015	1,294,141.00
State Aid - Prior Years	8019	(55,996.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	
County and District Taxes (for revenue limit funded schools)	8040-8079	
Miscellaneous Funds (for revenue limit funded schools)	8080-8089	
Revenue Limit Transfers (for revenue limit funded schools)		
PERS Reduction Transfer	8092	
Transfers to Charter Schools in Lieu of Property Taxes	8096	570,780.00
Other Revenue Limit Transfers	8091, 8097	
Total, Revenue Limit Sources		1,808,925.00
<b>2. Federal Revenues (see NOTE in Section J)</b>		
No Child Left Behind (incl. ARRA)	8290	
Special Education - Federal	8181, 8182	
Child Nutrition - Federal	8220	
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	
Total, Federal Revenues		0.00
<b>3. Other State Revenues</b>		
Special Education - State	StateRevSE	
All Other State Revenues	StateRevAO	664,756.00
Total, Other State Revenues		664,756.00
<b>4. Other Local Revenues</b>		
All Other Local Revenues	LocalRevAO	115,947.00
Total, Local Revenues		115,947.00
<b>5. TOTAL REVENUES</b>		
		2,589,628.00
<b>B. EXPENDITURES (see NOTE in Section J)</b>		
<b>1. Certificated Salaries</b>		
Certificated Teachers' Salaries	1100	592,572.00
Certificated Pupil Support Salaries	1200	
Certificated Supervisors' and Administrators' Salaries	1300	112,321.00
Other Certificated Salaries	1900	
Total, Certificated Salaries		704,893.00
<b>2. Noncertificated Salaries</b>		
Noncertificated Instructional Salaries	2100	41,971.00
Noncertificated Support Salaries	2200	14,645.00
<b>Description</b>		
Noncertificated Supervisors' and Administrators' Salaries	2300	62,169.00
Clerical and Office Salaries	2400	66,221.00
Other Noncertificated Salaries	2900	190,166.00

Total, Noncertificated Salaries

375,172.00

3. Employee Benefits

STRS	3101-3102	56,942.00
PERS	3201-3202	21,526.00
OASDI / Medicare / Alternative	3301-3302	36,269.00
Health and Welfare Benefits	3401-3402	115,486.00
Unemployment Insurance	3501-3502	19,977.00
Workers' Compensation Insurance	3601-3602	9,904.00
OPEB, Allocated	3701-3702	
OPEB, Active Employees	3751-3752	
PERS Reduction (for revenue limit funded schools)	3801-3802	
Other Employee Benefits	3901-3902	
Total, Employee Benefits		260,104.00

4. Books and Supplies

Approved Textbooks and Core Curricula Materials	4100	7,767.00
Books and Other Reference Materials	4200	19,912.00
Materials and Supplies	4300	60,051.00
Noncapitalized Equipment	4400	33,378.00
Food	4700	20,105.00
Total, Books and Supplies		141,213.00

5. Services and Other Operating Expenditures

Subagreements for Services	5100	
Travel and Conferences	5200	43,193.00
Dues and Memberships	5300	6,611.00
Insurance	5400	20,850.00
Operations and Housekeeping Services	5500	101,185.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	417,628.00
Professional/Consulting Services and Operating Expend.	5800	170,492.00
Communications	5900	5,962.00
Total, Services and Other Operating Expenditures		765,921.00

6. Capital Outlay

(Objects 6100-6170, 6200-6500 for modified accrual basis only)		
Land and Land Improvements	6100-6170	
Buildings and Improvements of Buildings	6200	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	
Equipment	6400	
Equipment Replacement	6500	
Depreciation Expense (for accrual basis only)	6900	72,466.00
Total, Capital Outlay		72,466.00

7. Other Outgo

Tuition to Other Schools	7110-7143	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	79,727.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	20,430.00
All Other Transfers	7281-7299	

**Description**

**Object Code**

**Unrestricted**

Debt Service:		
Interest	7438	3,347.00
Principal (for modified accrual basis only)	7439	
Total Debt Service		3,347.00
Total, Other Outgo		103,504.00

8. TOTAL EXPENDITURES

2,423,273.00

**C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)**

166,355.00

**D. OTHER FINANCING SOURCES / USES**

1. Other Sources	8930-8979	
2. Less: Other Uses	7630-7699	

3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	
4. TOTAL OTHER FINANCING SOURCES / USES		0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		166,355.00
<b>F. FUND BALANCE, RESERVES</b>		
1. Beginning Fund Balance		
a. As of July 1	9791	1,346,070.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	
c. Adjusted Beginning Balance		1,346,070.00
2. Ending Fund Balance, June 30 (E+F1c)		1,512,425.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)		
a. Nonspendable		
1. Revolving Cash (equals Object 9130)	9711	
2. Stores (equals Object 9320)	9712	
3. Prepaid Expenditures (equals Object 9330)	9713	
4. All Others	9719	
b. Restricted	9740	
c. Committed		
1. Stabilization Arrangements	9750	
2. Other Commitments	9760	
d. Assigned	9780	
e. Unassigned/Unappropriated		
1. Reserve for Economic Uncertainties	9789	
2. Unassigned/Unappropriated Amount	9790M	
f. Components of Ending Net Assets (Accrual Basis)		
1. Capital Assets, Net of Related Debt	9796	
2. Restricted Net Assets	9797	
3. Unrestricted Net Assets	9790A	1,512,425.00
<b>G. ASSETS</b>		
1. Cash		
In County Treasury	9110	300.00
Fair Value Adjustment to Cash in County Treasury	9111	
In Banks	9120	310,827.00
In Revolving Fund	9130	
With Fiscal Agent/Trustee	9135	
	<b>Description</b>	<b>Object Code</b>
	Collections Awaiting Deposit	9140
2. Investments		9150
3. Accounts Receivable		9200
4. Due from Grantor Governments		9290
5. Stores		9320
6. Prepaid Expenditures (Expenses)		9330
7. Other Current Assets		9340
8. Capital Assets (for accrual basis only)		9400-9499
9. TOTAL ASSETS		1,609,264.00
<b>H. LIABILITIES</b>		
1. Accounts Payable		9500
2. Due to Grantor Governments		9590
3. Current Loans		9640
4. Deferred Revenue		9650
5. Long-Term Liabilities (for accrual basis only)		9660-9669
6. TOTAL LIABILITIES		96,838.00
<b>I. FUND BALANCE</b>		
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,512,426.00

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

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

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

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

**2. Community Services Expenditures**

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

Objects of Expenditures	
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
TOTAL COMMUNITY SERVICES EXPENDITURES	

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

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

- a. Total Expenditures (B8)
  - b. Less Federal Expenditures (Total A2)  
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]
  - c. Subtotal of State & Local Expenditures  
[a minus b]
  - d. Less Community Services  
[J2 Total]
  - e. Less Capital Outlay & Debt Service  
[Total B6 plus objects 7438 and 7439, less J1 Total]
- TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE \$  
[c minus d minus e]




Restricted	Total
	0.00
	1,294,141.00
	(55,996.00)
	0.00
	0.00
	0.00
	0.00
	0.00
	570,780.00
	0.00
0.00	1,808,925.00
10,521.00	10,521.00
(2,107.00)	(2,107.00)
59,731.00	59,731.00
85,924.00	85,924.00
154,069.00	154,069.00
	0.00
	664,756.00
0.00	664,756.00
	115,947.00
0.00	115,947.00
154,069.00	2,743,697.00
70,021.00	662,593.00
	0.00
5,500.00	117,821.00
	0.00
75,521.00	780,414.00
	41,971.00
	14,645.00
Restricted	Total
	62,169.00
	66,221.00
	190,166.00

0.00	375,172.00
5,363.00	62,305.00
	21,526.00
943.00	37,212.00
12,532.00	128,018.00
1,046.00	21,023.00
1,040.00	10,944.00
	0.00
	0.00
	0.00
	0.00
20,924.00	281,028.00
12,100.00	19,867.00
	19,912.00
16,870.00	76,921.00
	33,378.00
59,731.00	79,836.00
88,701.00	229,914.00
	0.00
	43,193.00
	6,611.00
	20,850.00
	101,185.00
	417,628.00
	170,492.00
	5,962.00
0.00	765,921.00
	0.00
	0.00
	0.00
	0.00
	0.00
	72,466.00
0.00	72,466.00
	0.00
	0.00
161,528.00	241,255.00
	20,430.00
	0.00
<b>Restricted</b>	<b>Total</b>
	3,347.00
	0.00
0.00	3,347.00
161,528.00	265,032.00
346,674.00	2,769,947.00
(192,605.00)	(26,250.00)
	0.00
	0.00



Debt Service	Total
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
0.00	0.00

Amount  
(Enter "0.00" if none)

0.00
0.00
0.00
0.00
0.00
0.00

2,769,947.00
154,069.00
2,615,878.00
0.00
75,813.00
2,540,065.00