ALT - Charter School Unaudited Actuals Financial Report — Alternative Form

July 1, 2025 to June 30, 2026

Local Educational Agency (LEA): Blue Oak Charter

Charter Number: 0415

County: Butte

Oversight Entity: Chico Unified

Fiscal Year and Reporting Period: 2025–26 Unaudited Actuals

County District School (CDS) Number: 04 61424 6119523

Dataset Submission Number: G8ATK653K3 (2025–26)

California Department of Education (CDE)

Standardized Account Code Structure (SACS) Web Financial Reporting System, System Version SACS V16

Form ALT, Form Version 11 (FV11)

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Note: In this document, non-shaded cells within tables that contain a dash ('-') represent instances where no data is displayed. Cells within tables that contain a dash ('-') and are shaded gray represent instances where the system does not allow data entry. Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office of the School Fiscal Services Division at sacsweb@cde.ca.gov .

Charter School Certification - July 1, 2025 to June 30, 2026

County: Butte

Charter Number: 0415

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name: Travis Haskill	**Name:** Charise Bromley	**Name:** Steve McClain
Title: Executive Director of Fiscal Services	**Title:** Director, Fiscal Services	**Title:** Charter Impact
Telephone: 530-532-5617	**Telephone:** 530-891-3000 ext 20127	**Telephone:** 888-474-0322
Email address: thaskill@bcoe.org	**Email address:** cbromley@chicousd.org	**Email address:** smcclain@charterimpact.com

To the Entity that Approved the Charter School:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

☒ ***(Selected)*** *This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).*

Charter School Official:

Signature *(Original Signature Required):* _____

Date (MM/DD/YYYY):

Printed Name: Tim Drury

Title: Executive Director

To the County Superintendent of Schools:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

☐ (Unselected) This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Authorized Representative of Charter Approving Entity:

Signature *(Original Signature Required):* _____

Date (MM/DD/YYYY):

Printed Name:

Title:

To the Superintendent of Public Instruction:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

☐ (Unselected) This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

County Superintendent/Designee:

Signature *(Original Signature Required):* _____

Date (MM/DD/YYYY):

Alternative Form - July 1, 2025 to June 30, 2026

County: Butte

Charter Number: 0415

This charter school uses the following basis of accounting: (Select one)

(X) ***(Selected)*** *Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)*

( ) (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	1,036,043.00	-	**1,036,043.00**
Education Protection Account State Aid - Current Year	8012	677,044.00	-	**677,044.00**
State Aid - Prior Years	8019	(29,993.00)	-	**(29,993.00)**
Transfers to Charter Schools in Lieu of Property Taxes	8096	589,625.00	-	**589,625.00**
Other LCFF Transfers	8091, 8097			**0.00**
Total, LCFF Sources		**2,272,719.00**	**0.00**	**2,272,719.00**
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	75,948.00	**75,948.00**
Special Education - Federal	8181, 8182	-	35,257.00	**35,257.00**
Child Nutrition - Federal	8220	-	87,069.75	**87,069.75**
Donated Food Commodities	8221	-		**0.00**
Other Federal Revenues	8110, 8260–8299	(2,973.00)		**(2,973.00)**
Total, Federal Revenues		**(2,973.00)**	**198,274.75**	**195,301.75**
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	197,011.00	**197,011.00**
All Other (AO) State Revenues	StateRevAO	29,877.81	672,128.49	**702,006.30**
Total, Other State Revenues		**29,877.81**	**869,139.49**	**899,017.30**
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	42,852.52		**42,852.52**
Total, Local Revenues		**42,852.52**	**0.00**	**42,852.52**
5. Total Revenues		**2,342,476.33**	**1,067,414.24**	**3,409,890.57**
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	972,618.44	163,901.25	**1,136,519.69**
Certificated Pupil Support Salaries	1200	58,849.70	16,584.84	**75,434.54**

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Supervisors' and Administrators' Salaries	1300	117,197.10	11,895.91	**129,093.01**
Other Certificated Salaries	1900			**0.00**
Total, Certificated Salaries		**1,148,665.24**	**192,382.00**	**1,341,047.24**
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	97,828.40	79,293.76	**177,122.16**
Noncertificated Support Salaries	2200	94.88		**94.88**
Noncertificated Supervisors' and Administrators' Salaries	2300	63,263.36	5,654.33	**68,917.69**
Clerical, Technical and Office Salaries	2400	205,815.91	13,981.24	**219,797.15**
Other Noncertificated Salaries	2900	103,354.30	40,179.68	**143,533.98**
Total, Noncertificated Salaries		**470,356.85**	**139,109.01**	**609,465.86**
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101–3102	133,452.22	109,846.71	**243,298.93**
Public Employees' Retirement System (PERS)	3201–3202	112,180.68	56,988.36	**169,169.04**
Social Security Taxes (OASDI)/Medicare/Alternative	3301–3302	61,934.90	12,899.16	**74,834.06**
Health and Welfare Benefits	3401–3402	112,048.49		**112,048.49**
Unemployment Insurance	3501–3502	1,853.93	144.21	**1,998.14**
Workers' Compensation Insurance	3601–3602	15,073.00		**15,073.00**
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701–3702			**0.00**
OPEB, Active Employees	3751–3752			**0.00**
Other Employee Benefits	3901–3902	6,700.00		**6,700.00**
Total, Employee Benefits		**443,243.22**	**179,878.44**	**623,121.66**
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100			**0.00**
Books and Other Reference Materials	4200	29,515.10		**29,515.10**
Materials and Supplies	4300	38,957.28	37,768.65	**76,725.93**
Noncapitalized Equipment	4400	7,157.31	49.14	**7,206.45**
Food	4700		93,428.52	**93,428.52**
Total, Books and Supplies		**75,629.69**	**131,246.31**	**206,876.00**
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	16,669.92	206,422.17	**223,092.09**
Travel and Conferences	5200	8,297.82		**8,297.82**
Dues and Memberships	5300	19,346.52		**19,346.52**
Insurance	5400	55,407.13	18,469.04	**73,876.17**
Operations and Housekeeping Services	5500	88,433.84	29,477.95	**117,911.79**
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	218,091.63	272,305.43	**490,397.06**
Transfers of Direct Costs	5700–5799	144,605.83	(144,605.83)	**0.00**

Description	Object Codes	Unrestricted	Restricted	Total
Professional/Consulting Services and Operating Expenditures	5800	278,621.72	16,214.99	**294,836.71**
Communications	5900	37,389.63	48.00	**37,437.63**
Total, Services and Other Operating Expenditures		**866,864.04**	**398,331.75**	**1,265,195.79**
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	**0.00**
Buildings and Improvements of Buildings	6200	-	-	**0.00**
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	**0.00**
Equipment	6400	-	-	**0.00**
Equipment Replacement	6500	-	-	**0.00**
Lease Assets	6600	-	-	**0.00**
Subscription Assets	6700	-	-	**0.00**
Depreciation Expense (Accrual basis only)	6900			**0.00**
Amortization Expense - Lease Assets (Accrual basis only)	6910			**0.00**
Amortization Expense - Subscription Assets (Accrual basis only)	6920			**0.00**
Total, Capital Outlay		**0.00**	**0.00**	**0.00**
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143			**0.00**
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211–7213			**0.00**
Transfers of Apportionments to Other LEAs - Special Education	7221–7223SE	-		**0.00**
Transfers of Apportionments to Other LEAs - All Other	7221–7223AO			**0.00**
All Other Transfers	7281–7299			**0.00**
Transfers of Indirect Costs	7300–7399			**0.00**
Debt Service:	-	-	-	-
Interest	7438			**0.00**
Principal (For modified accrual basis only)	7439	-	-	**0.00**
Total Debt Service		**0.00**	**0.00**	**0.00**
Total, Other Outgo		**0.00**	**0.00**	**0.00**
8. Total Expenditures		**3,004,759.04**	**1,040,947.51**	**4,045,706.55**
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		**(662,282.71)**	**26,466.73**	**(635,815.98)**
D. Other Financing Sources/Uses				
1. Other Sources	8930–8979			**0.00**
2. Less: Other Uses	7630–7699			**0.00**
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999			**0.00**

Description	Object Codes	Unrestricted	Restricted	Total
4. Total Other Financing Sources/Uses		**0.00**	**0.00**	**0.00**
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		**(662,282.71)**	**26,466.73**	**(635,815.98)**
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	477,302.14		**477,302.14**
b. Adjustments/Restatements	9793, 9795	105,277.86		**105,277.86**
c. Adjusted Beginning Fund Balance/Net Position		**582,580.00**	**0.00**	**582,580.00**
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		**(79,702.71)**	**26,466.73**	**(53,235.98)**
Components of Ending Fund Balance (Modified Accrual Basis only)	-	-	-	-
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	**0.00**
2. Stores (equals Object 9320)	9712	-	-	**0.00**
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	**0.00**
4. All Others	9719	-	-	**0.00**
b. Restricted	9740	-	-	**0.00**
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	**0.00**
2. Other Commitments	9760	-	-	**0.00**
d. Assigned	9780	-	-	**0.00**
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	**0.00**
2. Unassigned/Unappropriated Amount	9790M	-	-	**0.00**
3. Components of Ending Net Position (Accrual Basis only)	-	-	-	-
a. Net Investment in Capital Assets	9796	0.00	0.00	**0.00**
b. Restricted Net Position	9797	-	26,466.73	**26,466.73**
c. Unrestricted Net Position	**9790A**	**(79,702.71)**	**0.00**	**(79,702.71)**
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110			**0.00**
b. Fair Value Adjustment to Cash in County Treasury	9111			**0.00**
c. In Banks	9120	102,336.66	26,466.73	**128,803.39**
d. In Revolving Fund	9130			**0.00**
e. With Fiscal Agent/Trustee	9135			**0.00**
f. Collections Awaiting Deposit	9140			**0.00**
2. Investments	9150			**0.00**
3. Accounts Receivable	9200	4,810.00		**4,810.00**

Description	Object Codes	Unrestricted	Restricted	Total
4. Due from Grantor Governments	9290	569,715.24		**569,715.24**
5. Stores	9320			**0.00**
6. Prepaid Expenditures (Expenses)	9330	51,457.06		**51,457.06**
7. Other Current Assets	9340			**0.00**
8. Lease Receivable	9380			**0.00**
9. Capital Assets (accrual basis only)	9400–9489			**0.00**
10. Total, Assets		**728,318.96**	**26,466.73**	**754,785.69**
H. Deferred Outflows of Resources				
1. Deferred Outflows of Resources	9490			**0.00**
2. Total, Deferred Outflows		**0.00**	**0.00**	**0.00**
I. Liabilities				
1. Accounts Payable	9500	281,525.93		**281,525.93**
2. Due to Grantor Governments	9590			**0.00**
3. Current Loans	9640			**0.00**
4. Unearned Revenue	9650	526,495.74		**526,495.74**
5. Long-Term Liabilities (accrual basis only)	9660–9669			**0.00**
6. Total, Liabilities		**808,021.67**	**0.00**	**808,021.67**
J. Deferred Inflows of Resources				
1. Deferred Inflows of Resources	9690			**0.00**
2. Total, Deferred Inflows		**0.00**	**0.00**	**0.00**
K. Fund Balance/Net Position				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		**(79,702.71)**	**26,466.73**	**(53,235.98)**

L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement - July 1, 2025 to June 30, 2026

County: Butte

Charter Number: 0415

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 ESSA MOE 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 ($)	Debt Service ($)	Total
a.			**0.00**
b.			**0.00**
c.			**0.00**
d.			**0.00**
e.			**0.00**
f.			**0.00**
g.			**0.00**
h.			**0.00**
i.			**0.00**
j.			**0.00**
Total Federal Revenues Used for Capital Outlay and Debt Service	**0.00**	**0.00**	**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:

Expenditures	Object Codes	Amount ($) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	0.00
b. Noncertificated Salaries	2000–2999	0.00
c. Employee Benefits	3000–3999	0.00
d. Books and Supplies	4000–4999	0.00
e. Services and Other Operating Expenditures	5000–5999	0.00
Total Community Services Expenditures		**0.00**

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount ($)
a.		
b.		
c.		
d.		
Total Supplemental Expenditures (Should not be Negative)		**0.00**

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2024–25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027–28.

Description	Amount ($)
a. Total Expenditures (B8)	4,045,706.55
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]	195,301.75
c. Subtotal of State & Local Expenditures [a minus b]	3,850,404.80
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
Total State & Local Expenditures Subject to MOE [c minus d minus e minus f]	**3,850,404.80**