

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

Charter School Name: Blue Oak Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 4614246119523  
 Charter Approving Entity: Chico Unified School District  
 County: Butte  
 Charter #: 415  
 Fiscal Year: 2018/19

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,498,983.00	803,246.00	1,498,983.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	427,386.00	254,806.00	427,386.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	875,414.00	433,856.00	875,414.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		2,801,783.00	1,491,908.00	2,801,783.00	-	0.00%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	86,271.00	21,438.00	86,271.00	-	0.00%
Special Education - Federal	8181, 8182	41,187.00	-	41,187.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		127,458.00	21,438.00	127,458.00	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	161,813.00	-	161,813.00	-	0.00%
All Other State Revenues	StateRevAO	566,580.00	68,894.22	597,079.00	30,499.00	5.38%
Total, Other State Revenues		728,393.00	68,894.22	758,892.00	30,499.00	4.19%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	101,500.00	58,423.71	101,500.00	-	0.00%
Total, Local Revenues		101,500.00	58,423.71	101,500.00	-	0.00%
5. TOTAL REVENUES		3,759,134.00	1,640,663.93	3,789,633.00	30,499.00	0.81%

**B. EXPENDITURES**

<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	1,165,885.00	689,427.25	1,165,885.00	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	219,424.00	122,430.71	219,424.00	0.00%
Other Certificated Salaries	1900	22,968.00	13,080.30	22,968.00	0.00%
Total, Certificated Salaries		1,408,277.00	824,938.26	1,408,277.00	0.00%
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	144,009.00	63,084.87	144,009.00	0.00%
Non-certificated Support Salaries	2200	58,357.00	31,654.12	58,357.00	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	33,656.00	18,235.57	33,656.00	0.00%
Clerical and Office Salaries	2400	108,728.00	74,921.14	108,728.00	0.00%
Other Non-certificated Salaries	2900	58,591.00	46,219.09	58,591.00	0.00%
Total, Non-certificated Salaries		403,341.00	234,114.79	403,341.00	0.00%
<b>3. Employee Benefits</b>					
STRS	3101-3102	212,526.00	122,316.63	212,526.00	0.00%
PERS	3201-3202	82,873.00	45,466.68	82,873.00	0.00%
OASDI / Medicare / Alternative	3301-3302	57,156.00	33,681.84	57,156.00	0.00%
Health and Welfare Benefits	3401-3402	201,991.00	121,293.67	201,991.00	0.00%
Unemployment Insurance	3501-3502	8,611.00	3,850.88	8,611.00	0.00%
Workers' Compensation Insurance	3601-3602	25,250.00	23,454.40	25,250.00	0.00%
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		588,407.00	350,064.10	588,407.00	0.00%
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	36,013.00	14,901.13	36,013.00	0.00%
Books and Other Reference Materials	4200	2,778.66	1,886.74	2,100.00	-24.42%
Materials and Supplies	4300	49,532.00	54,195.02	49,532.00	0.00%
Noncapitalized Equipment	4400	2,064.00	546.89	2,064.00	0.00%
Food	4700	-	-	-	-
Total, Books and Supplies		90,387.66	71,529.78	89,709.00	-0.75%
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	27,000.00	20,239.86	27,000.00	0.00%
Dues and Memberships	5300	3,500.00	554.88	3,500.00	0.00%
Insurance	5400	33,000.00	25,841.66	33,000.00	0.00%
Operations and Housekeeping Services	5500	100,000.00	49,240.43	100,000.00	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	601,282.00	356,374.23	601,282.00	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	292,205.00	198,265.49	292,205.00	0.00%

Communications	5900	11,351.00	7,218.59	11,351.00	-	0.00%
Total, Services and Other Operating Expenditures		1,068,338.00	657,735.14	1,068,338.00	-	0.00%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<b>7. Other Outgo</b>						
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	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		3,558,750.66	2,138,382.07	3,558,072.00	(678.66)	-0.02%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		200,383.34	(497,718.14)	231,561.00	31,177.66	15.56%
<b>D. OTHER FINANCING SOURCES / USES</b>						
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		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		200,383.34	(497,718.14)	231,561.00	31,177.66	15.56%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	512,793.00	512,793.00	512,793.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		512,793.00	512,793.00	512,793.00		

2. Ending Fund Balance, June 30 (E + F.1.c.)		713,176.34	15,074.86	744,354.00		
Components of Ending Fund Balance :						
a. Nonspendable						
	Revolving Cash (equals object 9130)	9711	-	-	-	-
	Stores (equals object 9320)	9712	-	-	-	-
	Prepaid Expenditures (equals object 9330)	9713	-	-	-	-
	All Others	9719	-	-	-	-
b. Restricted		9740	-	-	-	-
c. Committed						
	Stabilization Arrangements	9750	-	-	-	-
	Other Commitments	9760	-	-	-	-
d. Assigned						
	Other Assignments	9780	-	-	-	-
e. Unassigned/Unappropriated						
	Reserve for Economic Uncertainties	9789	-	-	-	-
	Unassigned/Unappropriated Amount	9790	713,176.34	15,074.86	744,354.00	31,177.66 4.37%