

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	1,498,983.00	0.00	1,498,983.00	1,831,691.00	1,896,148.00
Education Protection Account State Aid - Current Year	8012	427,386.00	0.00	427,386.00	460,279.00	467,279.00
State Aid - Prior Years	8019	0.00	0.00	0.00		
Transfers of Charter Schools In Lieu of Property Taxes	8096	875,414.00	0.00	875,414.00	819,990.00	819,990.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,801,783.00	0.00	2,801,783.00	3,111,960.00	3,183,417.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	86,271.00	86,271.00	95,882.00	95,882.00
Special Education - Federal	8181, 8182	0.00	41,187.00	41,187.00	43,437.00	43,437.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	127,458.00	127,458.00	139,319.00	139,319.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	161,813.00	161,813.00	172,138.00	177,278.00
All Other State Revenues	StateRevAO	580,249.00	16,830.00	597,079.00	441,491.00	469,696.00
Total, Other State Revenues		580,249.00	178,643.00	758,892.00	613,629.00	646,974.00

4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	101,500.00	0.00	101,500.00	78,030.00	78,560.00
Total, Local Revenues		101,500.00	0.00	101,500.00	78,030.00	78,560.00
5. TOTAL REVENUES		3,483,532.00	306,101.00	3,789,633.00	3,942,938.00	4,048,270.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	828,312.00	337,573.00	1,165,885.00	1,189,203.00	1,212,987.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	166,174.00	53,250.00	219,424.00	223,812.00	228,289.00
Other Certificated Salaries	1900	22,968.00	0.00	22,968.00	23,427.00	23,896.00
Total, Certificated Salaries		1,017,454.00	390,823.00	1,408,277.00	1,436,442.00	1,465,172.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	144,009.00	0.00	144,009.00	146,889.00	149,827.00
Non-certificated Support Salaries	2200	58,357.00	0.00	58,357.00	59,524.00	60,715.00
Non-certificated Supervisors' and Administrators' Sal.	2300	33,656.00	0.00	33,656.00	34,329.00	35,016.00
Clerical and Office Salaries	2400	108,728.00	0.00	108,728.00	110,903.00	113,121.00
Other Non-certificated Salaries	2900	58,591.00	0.00	58,591.00	59,763.00	60,958.00
Total, Non-certificated Salaries		403,341.00	0.00	403,341.00	411,408.00	419,637.00

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	195,832.00	16,694.00	212,526.00	246,487.00	264,868.00
PERS	3201-3202	82,273.00	600.00	82,873.00	84,530.00	86,221.00
OASDI / Medicare / Alternative	3301-3302	55,156.00	2,000.00	57,156.00	58,300.00	59,465.00
Health and Welfare Benefits	3401-3402	137,991.00	64,000.00	201,991.00	206,031.00	210,152.00
Unemployment Insurance	3501-3502	8,511.00	100.00	8,611.00	8,783.00	8,959.00
Workers' Compensation Insurance	3601-3602	25,250.00	0.00	25,250.00	25,755.00	26,270.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		505,013.00	83,394.00	588,407.00	629,886.00	655,935.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	11,013.00	25,000.00	36,013.00	36,859.00	37,806.00
Books and Other Reference Materials	4200	100.00	2,000.00	2,100.00	792.00	813.00
Materials and Supplies	4300	32,702.00	16,830.00	49,532.00	50,696.00	51,999.00
Noncapitalized Equipment	4400	2,064.00	0.00	2,064.00	2,113.00	2,167.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		45,879.00	43,830.00	89,709.00	90,460.00	92,785.00

5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	27,000.00	0.00	27,000.00	27,297.00	27,998.00
Dues and Memberships	5300	3,500.00	0.00	3,500.00	3,582.00	3,674.00
Insurance	5400	33,000.00	0.00	33,000.00	33,776.00	34,644.00
Operations and Housekeeping Services	5500	100,000.00	0.00	100,000.00	102,351.00	104,980.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	601,282.00	0.00	601,282.00	604,782.00	605,712.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	227,205.00	65,000.00	292,205.00	296,377.00	321,545.00
Communications	5900	11,351.00	0.00	11,351.00	11,618.00	11,916.00
Total, Services and Other Operating Expenditures		1,003,338.00	65,000.00	1,068,338.00	1,079,783.00	1,110,469.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for accrual basis only)</i>	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,975,025.00	583,047.00	3,558,072.00	3,647,979.00	3,743,998.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		508,507.00	(276,946.00)	231,561.00	294,959.00	304,272.00

Description	Object Code	FY 2018/19			Totals for 2019/20	Totals for 2020/21
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						

1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(236,596.00)	236,596.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(236,596.00)	236,596.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		271,911.00	(40,350.00)	231,561.00	294,959.00	304,272.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	472,443.00	40,350.00	512,793.00	744,354.00	1,039,313.00
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		472,443.00	40,350.00	512,793.00	744,354.00	1,039,313.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		744,354.00	0.00	744,354.00	1,039,313.00	1,343,585.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00
Unassigned/Unappropriated Amount	9790	744,354.00	0.00	744,354.00	1,039,313.00	1,343,585.00