

Blue Oak Charter

Segment Name	Filter
Object	All
Restriction	All
Location	All

		May		July - May Summary				2018-2019		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenues	\$151,570	\$125,178	\$1,415,113	\$1,335,937	\$79,176	5.9%	\$1,498,983	\$83,870	5.60%
8012	Education Protection Account Revenue			\$374,435	\$341,096	\$33,339	9.8%	\$427,386	\$52,951	12.39%
8019	Prior Year Income/Adjustments	(\$8,464)	-	(\$25,392)	-	(\$25,392)	0.0%	-	\$25,392	
8096	Charter Schools Funding In-Lieu of Property Taxes	\$37,523	\$75,023	\$653,259	\$723,268	(\$70,009)	-9.7%	\$875,414	\$222,155	25.38%
LCFF		\$180,629	\$200,201	\$2,417,415	\$2,400,301	\$17,114	0.7%	\$2,801,783	\$384,368	13.72%
8181	Special Education - Entitlement			-	\$20,594	(\$20,594)	-100.0%	\$41,187	\$41,187	100.00%
8290	All Other Federal Revenue			-	-	-	0.0%	\$68,250	\$68,250	100.00%
8291	Title I Federal Revenue			\$77,537	\$75,752	\$1,785	2.4%	\$75,752	(\$1,785)	0.00%
8292	Title II			-	\$5,260	(\$5,260)	-100.0%	\$10,519	\$10,519	100.00%
8294	Title IV			\$5,000	-	\$5,000	0.0%	-	(\$5,000)	0.00%
Federal Revenue				\$82,537	\$101,606	(\$19,069)	-18.8%	\$195,708	\$113,171	57.83%
8550	Mandate Cost Reimbursements			\$37,986	\$40,795	(\$2,809)	-6.9%	\$70,417	\$32,431	46.06%
8560	State Lottery Revenue	\$26,577	\$3,790	\$44,666	\$32,590	\$12,076	37.1%	\$65,180	\$20,514	31.47%
8590	All Other State Revenues	\$954	-	\$39,305	\$35,542	\$3,763	10.6%	\$64,505	\$25,200	39.07%
8591	SB 740			\$297,732	\$198,488	\$99,244	50.0%	\$396,977	\$99,245	25.00%
8594	All Other State Revenues			\$12,473	-	\$12,473	0.0%	-	(\$12,473)	0.00%
8599	Prior Year State Income	(\$575)	-	\$15,900	-	\$15,900	0.0%	-	(\$15,900)	0.00%
Other State Revenue		\$26,956	\$3,790	\$448,063	\$307,415	\$140,648	45.8%	\$597,079	\$149,016	24.96%
8682	Foundation Grants/Donations			\$54,496	\$25,000	\$29,496	118.0%	\$25,000	(\$29,496)	0.00%
8685	School Site fundraising	\$11,763	-	\$58,089	-	\$58,089	0.0%	-	(\$58,089)	0.00%
8699	All Other Local Revenue			\$1,661	-	\$1,661	0.0%	-	(\$1,661)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	\$32,901	-	\$99,539	-	\$99,539	0.0%	-	(\$99,539)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$32,363	-	\$129,452	(\$129,452)	-100.0%	\$161,813	\$161,813	100.00%
8983	All Other Local Revenue	-	\$6,600	-	\$69,900	(\$69,900)	-100.0%	\$76,500	\$76,500	100.00%
Local Revenue		\$44,664	\$38,963	\$213,786	\$224,352	(\$10,566)	-4.7%	\$263,313	\$49,527	18.81%
Total Revenue		\$252,249	\$242,954	\$3,161,801	\$3,033,674	\$128,127	4.2%	\$3,857,883	\$696,082	18.04%
1100	Teachers' Salaries	\$102,487	\$84,569	\$1,067,274	\$1,041,437	(\$25,837)	-2.5%	\$1,126,005	\$58,731	5.22%
1105	Teachers' Bonuses			\$4,950	\$2,710	(\$2,240)	-82.7%	\$5,000	\$50	1.00%
1120	Substitute Expense	\$9,463	\$3,060	\$39,152	\$29,070	(\$10,082)	-34.7%	\$30,600	(\$8,552)	0.00%
1300	Certificated Supervisor and Administrator Salaries	\$12,732	\$14,182	\$165,254	\$172,620	\$7,367	4.3%	\$186,802	\$21,548	11.54%
1305	Certificated Supervisor and Administrator Bonuses			\$2,500	-	(\$2,500)	0.0%	-	(\$2,500)	0.00%
1900	Other Certificated Salaries	\$2,198	\$2,198	\$21,874	\$21,871	(\$3)	0.0%	\$22,968	\$1,094	4.76%
Certificated Salaries		\$126,880	\$104,009	\$1,301,004	\$1,267,708	(\$33,296)	-2.6%	\$1,371,375	\$70,371	5.13%
2100	Instructional Aide Salaries	\$13,085	\$13,367	\$111,757	\$124,342	\$12,585	10.1%	\$137,705	\$25,948	18.84%
2200	Classified Support Salaries (Maintenance, Food)	\$3,820	\$2,767	\$49,396	\$39,354	(\$10,042)	-25.5%	\$42,120	(\$7,276)	0.00%
2300	Classified Supervisor and Administrator Salaries	\$3,086	\$3,175	\$30,580	\$30,484	(\$96)	-0.3%	\$33,656	\$3,076	9.14%

2400	Clerical, Technical, and Office Staff Salaries	\$13,070	\$8,914	\$119,683	\$108,534	(\$11,149)	-10.3%	\$117,450	(\$2,233)	0.00%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$18,126	\$11,288	\$104,883	\$78,175	(\$26,708)	-34.2%	\$86,258	(\$18,625)	0.00%
Classified Salaries		\$51,187	\$39,511	\$416,300	\$380,889	(\$35,411)	-9.3%	\$417,189	\$889	0.21%
3101	State Teachers' Retirement System, certificated positions	\$17,767	\$16,312	\$191,024	\$196,214	\$5,189	2.6%	\$206,518	\$15,494	7.50%
3202	Public Employees' Retirement System, classified positions	\$9,861	\$7,685	\$81,911	\$76,523	(\$5,388)	-7.0%	\$85,611	\$3,700	4.32%
3313	OASDI	\$4,199	\$2,705	\$33,225	\$29,211	(\$4,014)	-13.7%	\$31,921	(\$1,304)	0.00%
3323	Medicare	\$2,494	\$2,022	\$24,019	\$23,704	(\$315)	-1.3%	\$25,859	\$1,840	7.12%
3403	Health & Welfare Benefits	\$17,248	\$16,220	\$184,793	\$185,772	\$979	0.5%	\$201,991	\$17,198	8.51%
3503	State Unemployment Insurance	\$86	\$852	\$4,168	\$8,123	\$3,955	48.7%	\$8,489	\$4,321	50.90%
3603	Worker Compensation Insurance	\$305	-	\$31,265	\$26,688	(\$4,577)	-17.1%	\$26,788	(\$4,477)	0.00%
Employee Benefits		\$51,960	\$45,796	\$550,405	\$546,234	(\$4,171)	-0.8%	\$587,177	\$36,772	6.26%
Total Personnel Expenses		\$230,027	\$189,315	\$2,267,709	\$2,194,831	(\$72,878)	-3.3%	\$2,375,741	\$108,032	4.55%
4100	Approved Textbooks and Core Curricula Materials	-	\$1,300	\$14,901	\$16,201	\$1,300	8.0%	\$17,500	\$2,599	14.85%
4200	Books and Other Reference Materials	-	\$390	\$1,887	\$1,710	(\$177)	-10.3%	\$2,100	\$213	10.16%
4300	Materials and Supplies	\$6,821	\$2,667	\$34,636	\$29,337	(\$5,299)	-18.1%	\$32,000	(\$2,636)	0.00%
4315	Classroom Materials and Supplies	-	\$3,547	\$37,818	\$34,451	(\$3,367)	-9.8%	\$38,000	\$182	0.48%
4381	Materials for Plant Maintenance	\$370	\$542	\$6,058	\$5,958	(\$100)	-1.7%	\$6,500	\$442	6.80%
4400	Noncapitalized Equipment	-	-	-	-	-	0.0%	\$2,064	\$2,064	100.00%
4430	Noncapitalized Student Equipment	-	-	\$547	\$547	\$0	0.0%	\$547	\$0	0.02%
Books and Supplies		\$7,191	\$8,446	\$95,846	\$88,205	(\$7,641)	-8.7%	\$98,711	\$2,865	2.90%
5200	Travel and Conferences	\$963	\$667	\$9,232	\$8,335	(\$897)	-10.8%	\$9,000	(\$232)	0.00%
5210	Training and Development Expense	\$3,800	-	\$17,471	\$12,759	(\$4,712)	-36.9%	\$22,000	\$4,529	20.59%
5300	Dues and Memberships	\$3,799	-	\$4,354	\$3,500	(\$854)	-24.4%	\$4,500	\$146	3.25%
5400	Insurance	-	-	\$29,032	\$25,842	(\$3,190)	-12.3%	\$33,000	\$3,968	12.02%
5500	Operation and Housekeeping Services	\$428	-	\$5,132	\$2,220	(\$2,912)	-131.2%	\$5,000	(\$132)	0.00%
5501	Utilities	\$4,473	\$6,250	\$66,058	\$68,750	\$2,692	3.9%	\$75,000	\$8,942	11.92%
5600	Space Rental/Leases Expense	\$47,379	\$47,379	\$519,753	\$519,752	(\$1)	0.0%	\$565,882	\$46,129	8.15%
5601	Building Maintenance	-	\$1,669	\$106,474	\$108,331	\$1,857	1.7%	\$110,000	\$3,526	3.21%
5602	Other Space Rental	-	-	-	-	-	0.0%	\$500	\$500	100.00%
5605	Equipment Rental/Lease Expense	\$1,844	\$1,325	\$16,579	\$14,575	(\$2,004)	-13.7%	\$15,900	(\$679)	0.00%
5610	Equipment Repair	-	\$157	\$1,721	\$1,843	\$122	6.6%	\$2,000	\$279	13.95%
5800	Professional/Consulting Services and Operating Expenditures	\$7,368	\$1,417	\$29,426	\$15,587	(\$13,839)	-88.8%	\$17,000	(\$12,426)	0.00%
5803	Banking and Payroll Service Fees	\$876	\$940	\$9,036	\$9,997	\$961	9.6%	\$10,938	\$1,902	17.39%
5805	Legal Services and Audit	\$455	\$2,083	\$24,039	\$22,913	(\$1,126)	-4.9%	\$25,000	\$961	3.85%
5806	Audit Services	-	-	\$6,870	-	(\$6,870)	0.0%	\$9,000	\$2,130	23.67%
5807	Legal Settlements	-	-	\$15,000	\$15,000	-	0.0%	\$15,000	-	0.00%
5810	Educational Consultants	-	\$8,397	\$62,313	\$73,753	\$11,440	15.5%	\$82,155	\$19,842	24.15%
5811	Student Transportation/Field Trips	-	-	-	-	-	0.0%	\$1,000	\$1,000	100.00%
5812	Other Student Activities	-	-	-	-	-	0.0%	\$1,000	\$1,000	100.00%
5815	Advertising/Recruiting	\$468	\$590	\$2,591	\$2,410	(\$181)	-7.5%	\$3,000	\$409	13.64%
5820	Fundraising Expense	\$2,761	\$350	\$6,390	\$3,150	(\$3,240)	-102.8%	\$3,500	(\$2,890)	0.00%
5830	Field Trip Expenses	\$16,986	\$7,000	\$46,558	\$32,000	(\$14,558)	-45.5%	\$35,000	(\$11,558)	0.00%
5873	Financial Services	\$5,132	\$5,129	\$61,581	\$61,581	(\$0)	0.0%	\$61,581	(\$0)	0.00%
5874	Personnel Services	\$224	\$220	\$2,607	\$2,200	(\$407)	-18.5%	\$2,200	(\$407)	0.00%
5875	District Oversight Fee	\$1,806	\$3,382	\$19,843	\$24,636	\$4,793	19.5%	\$28,018	\$8,175	29.18%
5877	IT Services	-	\$1,980	\$13,398	\$10,020	(\$3,378)	-33.7%	\$12,000	(\$1,398)	0.00%
5890	Interest Expense/Fees	-	-	\$34	\$269	\$235	87.5%	\$1,238	\$1,204	97.27%
5891	Charter School Capital Fees	-	-	\$31,306	\$34,310	\$3,004	8.8%	\$34,310	\$3,004	8.76%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,121	\$946	\$10,050	\$10,406	\$356	3.4%	\$11,351	\$1,301	11.46%
Services & Other Operating Expenses		\$99,883	\$89,882	\$1,116,848	\$1,084,138	(\$32,710)	-3.0%	\$1,196,073	\$79,225	6.62%

Total Operational Expenses	\$107,074	\$98,327	\$1,212,694	\$1,172,343	(\$40,351)	-3.4%	\$1,294,784	\$82,090	6.34%
Total Expenses	\$337,101	\$287,642	\$3,480,403	\$3,367,174	(\$113,229)	-3.4%	\$3,670,525	\$190,122	5.18%
Net Income	(\$84,852)	(\$44,689)	(\$318,602)	(\$333,500)	\$14,898	4.5%	\$187,358	\$505,960	