Blue Oak Charter School
Budget Summary
Five Year Budget, 2017-18 to 2021-22

Updated 11/5/18 **Updated 6/3/19**

CSMC

	SACS Code Description	ACTUALS 2017-18		2018-19		2019-20		2020-21		2021-22	
Revenue											
	State	3,488,122		3,440,049		3,434,169		3,524,374		3,618,949	
	Federal	96,079		99,820		99,820		99,820		99,820	
	Local	131,288		263,313		280,867		241,397		251,967	
Total Revenue		**$ 3,715,490**		**$ 3,803,182**		**$ 3,814,856**		**$ 3,865,591**		**$ 3,970,736**	
Expenses											
1000	Certificated Salaries	1,298,562	*33.7%*	1,408,277	*39.6%*	1,513,920	*40.3%*	1,569,770	*40.7%*	1,627,759	*41.2%*
2000	Classified Salaries	296,939	*7.7%*	403,341	*11.3%*	517,734	*13.8%*	528,088	*13.7%*	538,650	*13.6%*
3000	Benefits	485,629	*12.6%*	588,407	*16.5%*	639,830	*17.0%*	646,508	*16.7%*	655,238	*16.6%*
	Total Personnel Expense	***2,081,130***	***54.0%***	***2,400,025***	***67.5%***	***2,671,484***	***71.1%***	***2,744,366***	***71.1%***	***2,821,648***	***71.4%***
4000	Books and Supplies	60,713	*1.6%*	89,709	*2.5%*	92,346	*2.5%*	94,719	*2.5%*	97,277	*2.5%*
5000	Services and Other Operating Expenses	1,068,931	*27.7%*	1,068,338	*30.0%*	992,650	*26.4%*	1,021,096	*26.5%*	1,030,198	*26.1%*
6000	Capital Outlay	263,516									*0.0%*
7000	Other Outgoing	378,798	*9.8%*	-							
Total Expenses		**$ 3,853,088**	***93%***	**$ 3,558,072**	***100%***	**$ 3,756,480**	***100%***	**$ 3,860,182**	***100%***	**$ 3,949,122**	***100%***
Surplus / (Deficit)		**$ (137,598)**		**$ 245,110**		**$ 58,376**		**$ 5,409**		**$ 21,614**	
			3%	$177,904	*5%*	$187,824	*5.00%*	$193,009	*5.00%*	$197,456	*5.00%*
Beginning Fund Balance (Total Net Assets 6/30/17)		**650,391**		**512,793**		**757,903**		**816,279**		**821,689**	
		-		-		-					
Ending Balance		**$ 512,793**		**$ 757,903**		**$ 816,279**		**$ 821,689**		**$ 843,303**	
As a % of LCFF Revenue		17%		27%		28%		27%		27%	

Blue Oak Charter School
Student Input
Five Year Budget, 2017-18 to 2021-22

CSMC

	2017-18	2018-19	2019-20	2020-21	2021-22
Enrollment By Grade					
Kindergarten	66	52	45	45	45
Grade 1	35	45	30	30	30
Grade 2	41	38	39	39	39
Grade 3	56	35	42	42	42
Grade 4	27	56	37	37	37
Grade 5	51	28	50	50	50
Grade 6	48	46	28	28	28
Grade 7	28	36	47	47	47
Grade 8	26	23	32	32	32
Grade 9					
Grade 10					
Grade 11					
Grade 12					
Other Enrollment - Independent Study	6.89	-	-		
Total Enrollment	**385**	**359**	**350**	**350**	**350**

Daily Attendance Rate

	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 1	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 2	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 3	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 4	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 5	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 6	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 7	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 8	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 9	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 10	94.5%	89.0%	93.0%	93.0%	93.0%

Grade 11	94.5%	89.0%	93.0%	93.0%	93.0%
Grade 12	94.5%	89.0%	93.0%	93.0%	93.0%
Other Enrollment (Grade 12+, etc.)	94.5%	89.0%	93.0%	93.0%	93.0%
Average Daily Attendance Rate	**94.5%**	**89.0%**	**93.0%**	**93.0%**	**93.0%**

Average Daily Attendance by Grade

Kindergarten	62.4	46.3	41.9	41.9	41.9
Grade 1	33.1	40.1	27.9	27.9	27.9
Grade 2	38.7	33.8	36.3	36.3	36.3
Grade 3	52.9	31.2	39.1	39.1	39.1
Grade 4	25.5	49.8	34.4	34.4	34.4
Grade 5	48.2	24.9	46.5	46.5	46.5
Grade 6	45.4	40.9	26.0	26.0	26.0
Grade 7	26.5	32.0	43.7	43.7	43.7
Grade 8	24.6	20.5	29.8	29.8	29.8
Grade 9					
Grade 10					
Grade 11					
Grade 12					
Other Enrollment (Independent Study)	6.5				
Average Overall Daily Attendance	**363.72**	**319.51**	**325.50**	**325.50**	**325.50**

Average Daily Attendance by Grade Range

ADA Grades K-3	187.11	151.30	145.08	145.08	145.08
ADA Grades 4-6	119.07	115.70	106.95	106.95	106.95
ADA Grades 7-8	51.03	52.51	73.47	73.47	73.47
ADA Independent Study	6.51				
Average Overall Daily Attendance	**363.72**	**319.51**	**325.50**	**325.50**	**325.50**

Poverty and Free/Reduced Price Lunch

Poverty level, % of school's overall students	44.0%	44.0%	44.0%	44.0%	44.0%
Poverty level, number of students	173	208	208	208	208
Free lunch qualifing, % of school's overall students	0.0%	0.0%	0.0%	0.0%	0.0%
Reduced priced lunch qualifing, % of school's overall s	0.0%	0.0%	0.0%	0.0%	0.0%
Free/Reduced priced lunch, number of students	-	-	-	-	-

English Language Learners

Percentage of Students - ELL	0.0%	0.0%	0.0%	0.0%	0.0%
Number of Students					

Blue Oak Charter School
Revenue
Five Year Budget, 2017-18 to 2021-22

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CSMC

Department of Finance

Assumed revenue rate increase over previous year: 2018-19 1.6% | 2019-20 2.2% | 2020-21 2.4% | 2021-22 5.6%

SACS	Average Daily Attendance	2017-18	2018-19	2019-20	2020-21	2021-22	Revenue Rates 2017-18	2018-19	2019-20	2020-21	2021-22
		350.57	319.51	325.50	325.50	325.50					
State											
8011	LCFF for all grades; state aid portion	1,596,559	1,498,983	1,761,031	1,844,219	1,938,602	See FCMAT LCFF Calculator				
8012	LCFF for all grades; EPA portion	471,528	427,386	480,343	480,343	480,343					
8096	In-Lieu of Property Taxes, all grades	883,365	875,414	707,963	707,963	707,963	**2,656.00**	2,169.62	2,656.00	2,656.00	2,656.00
8019	Prior Year Income / Adjustments	(11,358)									
8181	Special Education		41,187	46,500	46,500	46,500	125.00	125.00	125.00	125.00	125.00
8560	Lottery	76,291	65,180	66,402	66,402	66,402	194.00	204.00	204.00	204.00	204.00
8520	State Child Nutrition program	126					48.40	49.16	50.21	51.39	54.25
8591	SB 740 Rent re-imbursement program	372,018	396,977	366,478	373,349	373,349	838	1,147	1,147	1,147	1,147
8594	Prop 39 (Clean Energy)	40,350									
8550	Low Performing Students Block Grant		65,209								
8550	Mandate Block Grant	5,771	5,208	5,452	5,599	5,791	14.00	16.30	16.75	17.20	17.79
8590	One Time Funds / Teacher Effectiveness	53,472	64,505	-	-	-	145	184			
State Revenue		$ 3,488,122	$ 3,440,049	$ 3,434,169	$ 3,524,374	$ 3,618,949					
Federal											
8220	Federal Child Nutrition Programs						572.42	534	534	534	534
8290	All Other Federal Revenue, inc Facilities Incentive Grants program										
8291	Title I	85,338	77,537	77,537	77,537	77,537	127.41	129.39	132.18	135.28	142.82
8292	Title II	10,741	12,283	12,283	12,283	12,283	2.79	2.83	2.89	2.96	3.12
8293	Title III						27.07	27.49	28.08	28.74	30.34
8294	Title IV		10,000	10,000	10,000	10,000					
8295	Title V	-									
8299	Prior Year Federal Revenue										
Federal Revenue		$ 96,079	$ 99,820	$ 99,820	$ 99,820	$ 99,820					
Local											
8660	Interest										
8782	All Other Transfers from County Offices										
8784	All Other Transfers from Other Locations										
8785	CMO Management fee										
8793	Special Ed - AB 602	-	161,813	162,837	162,837	162,837	514.91	514.00	545.00	545.00	545.00
8980	Student Lunch Revenue										
8682	Foundation Grants	62,465	25,000	40,000	-	-					
8983	All Other Local Revenue	68,823	76,500	78,030	78,560	89,130	298.00	298.00	298.00	298.00	298.00
8984	Field Trip Revenue		-	-	-	-	-	-	-	-	-
8985	School Site Fundraising	-	-	-	-	-	750.00	750.00	750.00	750.00	750.00
8986	Rental Income										
8989	Fees for Service										
8999	Revenue Suspense										
Local Revenue		$ 131,288	$ 263,313	$ 280,867	$ 241,397	$ 251,967					
Total Revenue		**$ 3,715,490**	**$ 3,803,182**	**$ 3,814,856**	**$ 3,865,591**	**$ 3,970,736**					

Blue Oak Charter School
Expenses Summary
Five Year Budget, 2017-18 to 2021-22

CSMC

SAC SACS	Code Description	2017-18	2018-19	2019-20	2020-21	2021-22
		Actuals	2%	2%	2% / 4%	4%
Certificated Salaries						
1100	Teachers' Salaries	1,113,509	1,130,285	1,278,564	1,329,707	1,382,895
1105	Teachers' Salaries - Extra Duty Pay	1,680	5,000	5,100	5,202	5,306
1120	Substitute Expense	32,749	30,600	30,600	31,212	31,836
1200	Certificated Pupil Support Salaries	1,650				
1205	Certificated Pupil Support Extra Duty Pay	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salari	148,974	219,424	176,688	180,222	183,826
1305	Certificated Supervisor and Administrator Extra Duty					
1900	Other Certificated Salaries	-	22,968	22,968	23,427	23,896
1910	Other Certificated Overtime	-	-	-	-	-
1000	**Subtotal**	**$ 1,298,561.81**	**$ 1,408,277**	**$ 1,513,920**	**$ 1,569,770**	**$ 1,627,759**
Classified Salaries						
2100	Instructional Aide Salaries	74,504	144,009	141,497	144,327	147,213
2110	Instructional Aide Salaries	-	-	-	-	-
2200	Classified Support Salaries	77,008	58,357	30,283	30,889	31,506
2200	Classified Support Salaries					
2300	Classified Supervisor and Administrator Salaries	-	33,656	49,668	50,661	51,675
2400	Clerical, Technical, and Office Staff Salaries	96,166	108,728	140,382	143,189	146,053
2400	Clerical, Technical, and Office Staff					
2900	Other Classified Salaries	49,260	58,591	155,904	159,022	162,203
2905	Other Stipends	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-
2000	**Subtotal**	**$ 296,939**	**$ 403,341**	**$ 517,734**	**$ 528,088**	**$ 538,650**
Employee Benefits			16.28%	16.70%	19.10%	19.10%
3101	State Teachers' Retirement System, certificated p	164,667	212,526	231,681	234,396	239,084
3202	Public Employees' Retirement System, classified	58,609	82,873	95,039	96,940	98,879
3313	OASDI	26,639	30,981	36,012	36,732	37,467
3323	Medicare	22,332	26,175	28,402	28,970	29,549
3403	Health & Welfare Benefits	182,907	201,991	210,000	210,000	210,000
3503	State Unemployment Insurance	12,422	8,611	9,315	9,501	9,691
3603	Worker Compensation Insurance	18,054	25,250	29,381	29,969	30,568

3703	Other Post Employement Benefits					
3903	Other Benefits					
3000	**Subtotal**	**$ 485,629**	**$ 588,407**	**$ 639,830**	**$ 646,508**	**$ 655,238**
Total Personnel Expenses		**$ 2,081,130**	**$ 2,400,025**	**$ 2,671,484**	**$ 2,744,366**	**$ 2,821,648**
Books and Supplies						
4100	Approved Textbooks and Core Curricula Materia	10,672	36,013	36,859	37,806	38,827
4200	Books and Other Reference Materials	233	2,100	2,149	2,205	2,264
4300	Materials and Supplies	14,762	13,415	47,000	48,208	49,510
4315	Classroom Materials and Supplies	27,745	31,989	-	-	-
4400	Noncapitalized Equipment	545	2,064	2,113	2,167	2,225
4430	General Student Equipment	-	-	-	-	-
4381	Materials for Plant Maintenance	6,477	4,128	4,225	4,334	4,451
4700	Food and Food Supplies	280	-			
4000	**Subtotal**	**$ 60,713**	**$ 89,709**	**$ 92,346**	**$ 94,719**	**$ 97,277**
Services and Other Operating Expenses						
5200	Travel and Conferences	2,400	5,000	5,118	5,249	5,391
5210	Training and Development Expense	22,078	22,000	22,179	22,749	23,363
5300	Dues and Memberships	4,081	3,500	3,582	3,674	3,774
5400	Insurance	34,095	33,000	33,776	34,644	35,579
5450	Property Tax	-				
5500	Operation and Housekeeping Services/Supplies	5,066	5,000	5,118	5,249	5,391
5501	Utilities	90,492	95,000	80,000	82,056	84,272
5830	Student Transportation / Field Trips	43,351	35,000	35,800	36,720	37,712
5600	Space Rental/Leases Expense	557,840	565,882	568,549	568,549	568,549
5601	Building Maintenance	1,552	19,000	4,000	4,103	4,214
5602	Other Space Rental	763	500	-	-	-
5605	Equipment Rental/Lease Expense	17,101	15,900	16,000	16,411	16,854
5610	Equipment Repair	14	-	1,700	1,744	1,791
5800	Professional/Consulting Services and Operating I	38,308	10,000	10,000	10,257	10,534
5803	Banking and Payroll Service Fees	10,759	10,938	10,000	10,257	10,534
5805	Legal Services	48,083	12,000	12,000	12,308	12,641
5806	Audit	8,625	9,000	9,000	9,231	9,481
5810	Educational Consultants	3,225	82,155	25,000	25,643	26,335
5815	Advertising / Recruiting	1,992	2,500	5,000	5,129	5,267
5820	Fundraising Expense	3,346	124	3,500	3,590	3,687
5875	District Oversight Fee	30,792	28,018	28,676	29,413	30,207
5890	Interest Expense / Misc. Fees	269	1,238	-	-	-
5891	Charter School Capital Fees	55,252	34,310	-		

5890	Interest Expense / Misc. Fees	269	1,238	-	-	-
5891	Charter School Capital Fees	55,252	34,310			
5899	Moving Expenses	-	-	-	-	-
5900	Communications	9,599	11,351	11,600	11,898	12,219
5873	Financial Services - CSMC	69,500	61,581	95,453	115,453	115,453
5874	Personnel Services	1,109	1,341	2,600	2,667	2,739
5877	IT Services	9,240	4,000	4,000	4,103	4,214
5999	Expense Suspense	-	-	-	-	-
5000	**Subtotal**	**$ 1,068,931**	**$ 1,068,338**	**$ 992,650**	**$ 1,021,096**	**$ 1,030,198**
Capital Outlay			$ 259,293	$ 3,000		
6100	Building Improvements - Depreciation	263,516				-
6000	**Subtotal**	**$ 263,516**	**$ 259,293**	**$ 3,000**		
Other Outgoing						
7000	Miscellaneous Expense		-	-	-	-
7010	Special Education Encroachment	378,798		-	-	-
7438	Debt					
7500	District Oversight Fee					
7000	**Subotal**	**$ 378,798**				
Total Non-Personnel Expenses		**$ 1,771,958**	**$ 1,417,340**	**$ 1,087,996**	**$ 1,115,816**	**$ 1,127,474**

Blue Oak Charter School
Non-Personnel Expenses Input
Five Year Budget, 2017-18 to 2021-22

Assumed CPI over previous year, source: School Services 2017-18 dashboard, CA CPI

	3.2%	2.4%	2.6%	2.7%

Actuals

SAC SACS O Code	Description	2017-18	2018-19	2019-20	2020-21	2021-22
Books and Supplies						
4100	Approved Textbooks and Core Curricula Materia	10,672	36,013	36,859	37,806	38,827
4200	Books and Other Reference Materials	233	2,100	2,149	2,205	2,264
4300	Materials and Supplies	14,762	13,415	47,000	48,208	49,510
4315	Classroom Materials and Supplies	27,745	31,989	-	-	-
4400	Noncapitalized Equipment	545	2,064	2,113	2,167	2,225
4430	General Student Equipment	-	-	-	-	-
4381	Materials for Plant Maintenance	6,477	4,128	4,225	4,334	4,451
4700	Food and Food Supplies	280				
4000	**Subtotal**	$ **60,713**	$ **89,709**	$ **92,346**	$ **94,719**	$ **97,277**
Services and Other Operating Expenses						
5200	Travel and Conferences	2,400	5,000	5,118	5,249	5,391
5210	Training and Development Expense	22,078	22,000	22,179	22,749	23,363
5300	Dues and Memberships	4,081	3,500	3,582	3,674	3,774
5400	Insurance	34,095	33,000	33,776	34,644	35,579
5500	Operation and Housekeeping Services/Supplies	5,066	5,000	5,118	5,249	5,391
5501	Utilities	90,492	95,000	80,000	82,056	84,272
5830	Student Transportation / Field Trips	43,351	35,000	35,800	36,720	37,712
5600	Space Rental/Leases Expense	557,840	565,882	568,549	568,549	568,549
5601	Building Maintenance	1,552	19,000	4,000	4,103	4,214
5602	Other Space Rental	763	500	-	-	-
5605	Equipment Rental/Lease Expense	17,101	15,900	16,000	16,411	16,854
5610	Equipment Repair	14	-	1,700	1,744	1,791
5800	Professional/Consulting Services and Operating E	38,308	10,000	10,000	10,257	10,534
5803	Banking and Payroll Service Fees	10,759	10,938	10,000	10,257	10,534
5805	Legal Services	48,083	12,000	12,000	12,308	12,641
5806	Audit	8,625	9,000	9,000	9,231	9,481
5810	Educational Consultants	3,225	82,155	25,000	25,643	26,335
5815	Advertising / Recruiting	1,992	2,500	5,000	5,129	5,267
5820	Fundraising Expense	3,346	124	3,500	3,590	3,687
5875	District Oversight Fee	30,792	28,018	28,676	29,413	30,207

5899	Moving Expenses	-	-	-	-	-
5900	Communications	9,599	11,351	11,600	11,898	12,219
5873	Financial Services - CSMC	69,500	61,581	95,453	115,453	115,453
5874	Personnel Services	1,109	1,341	2,600	2,667	2,739
5877	IT Services	9,240	4,000	4,000	4,103	4,214
5999	Expense Suspense	-	-	-	-	-
5000	**Subtotal**	**$ 1,068,931**	**$ 1,068,338**	**$ 992,650**	**$ 1,021,096**	**$ 1,030,198**

Capital Outlay

6100	Building Improvements - Depreciation	263,516	-	-	-	-
6000	**Subtotal**	**$ 263,516**				

Other Outgoing

7000	Miscellaneous Expense	-	-	-	-	-
7010	Special Education Encroachment	378,798	-	-	-	-
7500	District Oversight Fee	-	-	-	-	-
7000	**Subotal**	**$ 378,798**				

Total Non-Personnel Expenses	**$ 1,771,958**	**$ 1,158,047**	**$ 1,084,996**	**$ 1,115,816**	**$ 1,127,474**
Total Expenses	**$ 3,853,088**	**$ 3,558,072**	**$ 3,756,480**	**$ 3,860,182**	**$ 3,949,122**