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

Updated 10/10/17

CSMC

| SACS Code | Description | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | 2021-22 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | | | | |
| | State | 3,457,419 | | 3,693,303 | | 3,769,234 | | 3,895,399 | | 3,895,399 | |
| | Federal | 94,498 | | 86,803 | | 86,803 | | 86,803 | | 86,803 | |
| | Local | 75,000 | | 76,500 | | 78,030 | | 78,560 | | 89,130 | |
| **Total Revenue** | | **$ 3,626,917** | | **$ 3,856,606** | | **$ 3,934,067** | | **$ 4,060,762** | | **$ 4,071,332** | |
| **Expenses** | | | | | | | | | | | |
| 1000 | Certificated Salaries | 1,306,763 | *36.8%* | 1,332,898 | *36.6%* | 1,359,556 | *35.9%* | 1,386,747 | *35.2%* | 1,414,482 | *34.8%* |
| 2000 | Classified Salaries | 284,889 | *8.0%* | 290,587 | *8.0%* | 296,399 | *7.8%* | 302,326 | *7.7%* | 308,373 | *7.6%* |
| 3000 | Benefits | 459,885 | *13.0%* | 491,971 | *13.5%* | 531,873 | *14.1%* | 580,159 | *14.7%* | 591,762 | *14.5%* |
| | ***Total Personnel Expense*** | ***2,051,537*** | ***57.8%*** | ***2,115,456*** | ***58.0%*** | ***2,187,828*** | ***57.8%*** | ***2,269,233*** | ***57.6%*** | ***2,314,617*** | ***56.9%*** |
| 4000 | Books and Supplies | 81,264 | *2.3%* | 83,856 | *2.3%* | 85,827 | *2.3%* | 88,033 | *2.2%* | 90,410 | *2.2%* |
| 5000 | Services and Other Operating Expenses | 1,038,641 | *29.3%* | 1,028,696 | *28.2%* | 1,052,870 | *27.8%* | 1,079,929 | *27.4%* | 1,109,087 | *27.3%* |
| 6000 | Capital Outlay | | | | | | | | | | *0.0%* |
| 7000 | Other Outgoing | 378,798 | *10.7%* | 416,678 | | 458,346 | | 504,180 | | 554,598 | |
| **Total Expenses** | | **$ 3,550,240** | ***100%*** | **$ 3,644,686** | ***89%*** | **$ 3,784,870** | ***100%*** | **$ 3,941,374** | ***87%*** | **$ 4,068,712** | ***86%*** |
| **Surplus / (Deficit)** | | **$ 76,678** | | **$ 211,920** | | **$ 149,197** | | **$ 119,388** | | **$ 2,620** | |
| As a % of LCFF Revenue | | 3% | | 7% | | 5% | | 4% | | 0% | |
| **Beginning Fund Balance (Total Net Assets 6/30/17)** | | **650,391** | | **727,069** | | **938,989** | | **1,088,186** | | **1,207,574** | |
| | | - | | - | | - | | | | | |
| **Ending Balance** | | **$ 727,069** | | **$ 938,989** | | **$ 1,088,186** | | **$ 1,207,574** | | **$ 1,210,194** | |
| As a % of LCFF Revenue | | 24% | | 29% | | 33% | | 36% | | 36% | |

# 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 | 66 | 66 | 66 | 66 |
| Grade 1 | 35 | 35 | 35 | 35 | 35 |
| Grade 2 | 41 | 41 | 41 | 41 | 41 |
| Grade 3 | 56 | 56 | 56 | 56 | 56 |
| Grade 4 | 27 | 27 | 27 | 27 | 27 |
| Grade 5 | 52 | 58 | 58 | 58 | 58 |
| Grade 6 | 49 | 49 | 49 | 49 | 49 |
| Grade 7 | 28 | 40 | 40 | 40 | 40 |
| Grade 8 | 26 | 28 | 28 | 28 | 28 |
| Grade 9 | | | | | |
| Grade 10 | | | | | |
| Grade 11 | | | | | |
| Grade 12 | | | | | |
| Other Enrollment - Independent Study | 6.89 | - | - | | |
| **Total Enrollment** | **387** | **400** | **400** | **400** | **400** |

| **Daily Attendance Rate** | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|
| Kindergarten | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 1 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 2 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 3 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 4 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 5 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 6 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 7 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 8 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 9 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 10 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 11 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Grade 12 | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| Other Enrollment (Grade 12+, etc.) | 94.5% | 94.5% | 94.5% | 94.5% | 94.5% |
| **Average Daily Attendance Rate** | **94.5%** | **94.5%** | **94.5%** | **94.5%** | **94.5%** |

| **Average Daily Attendance by Grade** | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|
| Kindergarten | 62.4 | 62.4 | 62.4 | 62.4 | 62.4 |
| Grade 1 | 33.1 | 33.1 | 33.1 | 33.1 | 33.1 |
| Grade 2 | 38.7 | 38.7 | 38.7 | 38.7 | 38.7 |
| Grade 3 | 52.9 | 52.9 | 52.9 | 52.9 | 52.9 |
| Grade 4 | 25.5 | 25.5 | 25.5 | 25.5 | 25.5 |
| Grade 5 | 49.1 | 54.8 | 54.8 | 54.8 | 54.8 |
| Grade 6 | 46.3 | 46.3 | 46.3 | 46.3 | 46.3 |
| Grade 7 | 26.5 | 37.8 | 37.8 | 37.8 | 37.8 |
| Grade 8 | 24.6 | 26.5 | 26.5 | 26.5 | 26.5 |
| Grade 9 | | | | | |
| Grade 10 | | | | | |

18/19 Enrollment Before IS

| |
|---|
| 66 |
| 41 |
| 48 |
| 56 |
| 28 |
| 55 |
| 55 |
| 36 |
| 25 |

| | | | | | |
|---|---|---|---|---|---|
| Grade 11 | | | | | |
| Grade 12 | | | | | |
| Other Enrollment (Independent Study) | 6.5 | | | | |
| **Average Overall Daily Attendance** | **365.61** | **378.00** | **378.00** | **378.00** | **378.00** |

**Average Daily Attendance by Grade Range**

| | | | | | |
|---|---|---|---|---|---|
| ADA Grades K-3 | 187.11 | 187.11 | 187.11 | 187.11 | 187.11 |
| ADA Grades 4-6 | 120.96 | 126.63 | 126.63 | 126.63 | 126.63 |
| ADA Grades 7-8 | 51.03 | 64.26 | 64.26 | 64.26 | 64.26 |
| ADA Independent Study | 6.51 | | | | |
| **Average Overall Daily Attendance** | **365.61** | **378.00** | **378.00** | **378.00** | **378.00** |

**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 | 173 | 173 | 173 | 173 |
| 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 st | 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

CSMC

Department of Finance
Assumed revenue rate increase over previous year

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| | 1.6% | 2.2% | 2.4% | 5.6% |

| SACS | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | Revenue Rates 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 365.61 | 378 | 378 | 378 | 378 | | | | | |
| **State** | | | | | | | | | | | |
| 8011 | LCFF for all grades; state aid portion | 1,720,200 | 1,749,067 | 1,824,998 | 1,951,163 | 1,951,163 | See FCMAT LCFF Calculator | | | | |
| 8012 | LCFF for all grades; EPA portion | 444,366 | 439,418 | 439,418 | 439,418 | 439,418 | | | | | |
| 8096 | In-Lieu of Property Taxes, all grades | 851,987 | 1,003,968 | 1,003,968 | 1,003,968 | 1,003,968 | **2,656.00** | 2,656.00 | 2,656.00 | 2,656.00 | 2,656.00 |
| 8019 | Prior Year Income / Adjustments - IS Program | | | | | | | | | | |
| 8181 | Special Education | | - | - | - | - | 175.00 | 175.00 | 175.00 | 175.00 | 175.00 |
| 8560 | Lottery | 70,929 | 73,332 | 73,332 | 73,332 | 73,332 | 194.00 | 194.00 | 194.00 | 194.00 | 194.00 |
| 8520 | State Child Nutrition program | | | | | | 48.40 | 49.16 | 50.21 | 51.39 | 54.25 |
| 8591 | SB 740 Rent re-imbursement program | 306,198 | 422,226 | 422,226 | 422,226 | 422,226 | 838 | 1,117 | 1,117 | 1,117 | 1,117 |
| 8594 | Prop 39 (Clean Energy) | | | | | | | | | | |
| 8550 | Mandate Block Grant | 5,119 | 5,292 | 5,292 | 5,292 | 5,292 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| 8590 | One Time Funds / Teacher Effectiveness | 58,621 | - | - | - | - | 145 | - | | | |
| **State Revenue** | | $ 3,457,419 | $ 3,693,303 | $ 3,769,234 | $ 3,895,399 | $ 3,895,399 | | | | | |
| **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 | 83,954 | 83,954 | 83,954 | 83,954 | 83,954 | 127.41 | 129.39 | 132.18 | 135.28 | 142.82 |
| 8292 | Title II | 10,544 | 2,849 | 2,849 | 2,849 | 2,849 | 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 | | | | | | | | | | |
| 8295 | Title V | - | | | | | | | | | |
| 8299 | Prior Year Federal Revenue | | | | | | | | | | |
| **Federal Revenue** | | $ 94,498 | $ 86,803 | $ 86,803 | $ 86,803 | $ 86,803 | | | | | |
| **Local** | | | | | | | | | | | |
| 8660 | Interest | | | | | | | | | | |
| 8782 | All Other Transfers from County Offices | | | | | | | | | | |
| 8784 | All Other Transfers from Other Locations | | | | | | | | | | |
| 8785 | CMO Management fee | | | | | | | | | | |
| 8792 | Special Ed - AB 602 | - | - | - | - | - | 514.91 | 514.91 | 514.91 | 514.91 | 514.91 |
| 8980 | Student Lunch Revenue | | | | | | | | | | |
| 8982 | Foundation Grants | - | - | - | - | - | | | | | |
| 8983 | All Other Local Revenue | 75,000 | 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** | | $ 75,000 | $ 76,500 | $ 78,030 | $ 78,560 | $ 89,130 | | | | | |
| **Total Revenue** | | $ 3,626,917 | $ 3,856,606 | $ 3,934,067 | $ 4,060,762 | $ 4,071,332 | | | | | |

# 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 |
|---|---|---|---|---|---|---|
| | | | 2% | 2% | 2% | |
| **Certificated Salaries** | | | | | | |
| 1100 | Teachers' Salaries | 1,125,209 | 1,147,713 | 1,170,667 | 1,194,081 | 1,217,962 |
| 1105 | Teachers' ~~Bonuses~~ | - | - | - | - | - |
| 1120 | Substitute Expense | 30,000 | 30,600 | 31,212 | 31,836 | 32,473 |
| 1200 | Certificated Pupil Support Salaries | - | - | - | - | - |
| 1205 | Certificated Pupil Support Bonuses | - | - | - | - | - |
| 1300 | Certificated Supervisor and Administrator Salarie | 151,554 | 154,585 | 157,677 | 160,830 | 164,047 |
| 1305 | Certificated Supervisor and Administrator Bonus | - | - | - | - | - |
| 1900 | Other Certificated Salaries | - | - | - | - | - |
| 1910 | Other Certificated Overtime | - | - | - | - | - |
| **1000** | **Subtotal** | **$ 1,306,763.00** | **$ 1,332,898** | **$ 1,359,556** | **$ 1,386,747** | **$ 1,414,482** |
| **Classified Salaries** | | | | | | |
| 2100 | Instructional Aide Salaries | 80,126 | 81,729 | 83,363 | 85,030 | 86,731 |
| 2110 | Instructional Aide Bonuses | - | - | - | - | - |
| 2200 | Classified Support Salaries | 80,289 | 81,895 | 83,533 | 85,203 | 86,907 |
| 2210 | Classified Support Overtime | - | - | - | - | - |
| 2300 | Classified Supervisor and Administrator Salaries | - | - | - | - | - |
| 2400 | Clerical, Technical, and Office Staff Salaries | 90,014 | 91,814 | 93,651 | 95,524 | 97,434 |
| 2410 | Clerical, Technical, and Office Staff Overtime | | | | | |
| 2900 | Other Classified Salaries | 34,460 | 35,149 | 35,852 | 36,569 | 37,301 |
| 2905 | Other Stipends | - | - | - | - | - |
| 2910 | Other Classified Overtime | - | - | - | - | - |
| **2000** | **Subtotal** | **$ 284,889** | **$ 290,587** | **$ 296,399** | **$ 302,326** | **$ 308,373** |
| **Employee Benefits** | | | 16% | 18% | 19.10% | |
| 3101 | State Teachers' Retirement System, certificated p | 160,282 | 186,376 | 220,166 | 262,218 | 267,462 |
| 3202 | Public Employees' Retirement System, classified | 61,281 | 62,507 | 63,757 | 65,032 | 66,333 |
| 3313 | OASDI | 27,734 | 28,289 | 28,854 | 29,432 | 30,020 |
| 3323 | Medicare | 22,529 | 22,980 | 23,439 | 23,908 | 24,386 |
| 3403 | Health & Welfare Benefits | 143,790 | 146,666 | 149,599 | 152,591 | 155,643 |
| 3503 | State Unemployment Insurance | 18,969 | 19,348 | 19,735 | 20,130 | 20,533 |
| 3603 | Worker Compensation Insurance | 25,300 | 25,806 | 26,322 | 26,849 | 27,386 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3703 | Other Post Employement Benefits | | | | | |
| 3903 | Other Benefits | | | | | |
| **3000** | **Subtotal** | **$ 459,885** | **$ 491,971** | **$ 531,873** | **$ 580,159** | **$ 591,762** |
| **Total Personnel Expenses** | | **$ 2,051,537** | **$ 2,115,456** | **$ 2,187,828** | **$ 2,269,233** | **$ 2,314,617** |
| **Books and Supplies** | | | | | | |
| 4100 | Approved Textbooks and Core Curricula Materia | 16,014 | 16,525 | 16,913 | 17,348 | 17,816 |
| 4200 | Books and Other Reference Materials | 1,250 | 1,290 | 1,320 | 1,354 | 1,391 |
| 4300 | Materials and Supplies | 15,000 | 15,479 | 15,842 | 16,249 | 16,688 |
| 4315 | Classroom Materials and Supplies | 35,000 | 36,117 | 36,965 | 37,915 | 38,939 |
| 4400 | Noncapitalized Equipment | 8,000 | 8,255 | 8,449 | 8,666 | 8,900 |
| 4430 | General Student Equipment | - | - | - | - | - |
| 4381 | Materials for Plant Maintenance | 6,000 | 6,191 | 6,337 | 6,500 | 6,675 |
| 4700 | Food and Food Supplies | - | - | - | - | - |
| **4000** | **Subtotal** | **$ 81,264** | **$ 83,856** | **$ 85,827** | **$ 88,033** | **$ 90,410** |
| **Services and Other Operating Expenses** | | | | | | |
| 5200 | Travel and Conferences | 8,000 | 8,255 | 8,449 | 8,666 | 8,900 |
| 5210 | Training and Development Expense | 18,000 | 18,574 | 19,011 | 19,499 | 20,026 |
| 5300 | Dues and Memberships | 5,000 | 5,160 | 5,281 | 5,416 | 5,563 |
| 5400 | Insurance | 60,000 | 61,914 | 63,369 | 64,998 | 66,752 |
| 5450 | Property Tax | - | | | | |
| 5500 | Operation and Housekeeping Services/Supplies | 7,500 | 7,739 | 7,921 | 8,125 | 8,344 |
| 5501 | Utilities | 95,000 | 98,031 | 100,334 | 102,913 | 105,691 |
| 5811 | Student Transportation / Field Trips | 45,000 | 46,436 | 47,527 | 48,748 | 50,064 |
| 5600 | Space Rental/Leases Expense | 540,000 | 557,226 | 570,321 | 584,978 | 600,772 |
| 5601 | Building Maintenance | 18,000 | 18,574 | 19,011 | 19,499 | 20,026 |
| 5602 | Other Space Rental | 200 | 206 | 211 | 217 | 223 |
| 5605 | Equipment Rental/Lease Expense | 17,400 | 17,955 | 18,377 | 18,849 | 19,358 |
| 5610 | Equipment Repair | - | - | - | - | - |
| 5800 | Professional/Consulting Services and Operating I | 30,000 | 12,000 | 12,282 | 12,598 | 12,938 |
| 5803 | Banking and Payroll Service Fees | 3,000 | 3,096 | 3,168 | 3,250 | 3,338 |
| 5805 | Legal Services | 25,000 | 25,798 | 26,404 | 27,082 | 27,814 |
| 5806 | Audit | 12,000 | 12,383 | 12,674 | 13,000 | 13,350 |
| 5810 | Educational Consultants | 2,500 | 2,580 | 2,640 | 2,708 | 2,781 |
| 5815 | Advertising / Recruiting | 2,500 | 2,580 | 2,640 | 2,708 | 2,781 |
| 5820 | Fundraising Expense | - | - | - | - | - |
| 5875 | District Oversight Fee | 30,166 | 31,128 | 31,859 | 32,678 | 33,560 |
| 5890 | Interest Expense / Misc. Fees | 1,200 | 1,238 | 1,267 | 1,300 | 1,335 |
| 5891 | Charter School Capital Fees | 23,375 | - | - | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5899 | Moving Expenses | - | - | - | - | - |
| 5900 | Communications | 12,000 | 12,383 | 12,674 | 13,000 | 13,350 |
| 5873 | Financial Services - CSMC | 66,000 | 68,105 | 69,706 | 71,497 | 73,428 |
| 5874 | Personnel Services | 1,800 | 1,857 | 1,901 | 1,950 | 2,003 |
| 5877 | IT Services | 15,000 | 15,479 | 15,842 | 16,249 | 16,688 |
| 5999 | Expense Suspense | - | - | - | - | - |
| **5000** | **Subtotal** | **$ 1,038,641** | **$ 1,028,696** | **$ 1,052,870** | **$ 1,079,929** | **$ 1,109,087** |
| **Capital Outlay** | | | | | | |
| 6100 | Building Improvements | - | - | - | - | - |
| **6000** | **Subtotal** | | | | | |
| **Other Outgoing** | | | | | | |
| 7000 | Miscellaneous Expense | - | - | - | - | - |
| 7010 | Special Education Encroachment | 378,798 | 416,678 | 458,346 | 504,180 | 554,598 |
| 7500 | District Oversight Fee | - | - | - | - | - |
| **7000** | **Subotal** | **$ 378,798** | **$ 416,678** | **$ 458,346** | **$ 504,180** | **$ 554,598** |
| **Total Non-Personnel Expenses** | | **$ 1,498,703** | **$ 1,529,230** | **$ 1,597,042** | **$ 1,672,141** | **$ 1,754,094** |
| **Total Expenses** | | **$ 3,550,240** | **$ 3,644,686** | **$ 3,784,870** | **$ 3,941,374** | **$ 4,068,712** |