

**BRIGHT STAR SCHOOLS - ALL ENTITIES**

**1 YEAR BUDGET FORECAST**

	SECA	SMCA	BSSCA	RKMS	RKHS	VAES	VAMS	VAHS	SCHOOLS TOTAL
<b>Total Enrollment</b>	<b>2018-19</b> 37	<b>2018-19</b> 500	<b>2018-19</b> 506	<b>2018-19</b> 395	<b>2018-19</b> 287	<b>2018-19</b> 313	<b>2018-19</b> 496	<b>2018-19</b> 501	<b>3,035</b>
<b>Total ADA</b>	<b>35</b>	<b>480</b>	<b>486</b>	<b>379</b>	<b>273</b>	<b>297</b>	<b>479</b>	<b>476</b>	<b>2,905</b>
<b>INCOME</b>									
<b>8000 - 8099 · Revenue Limit Sources</b>									
8012 · Charter School General Purpose - State Aid (EPA Portion)	5,976	624,466	741,973	482,460	55,130	59,978	615,853	95,584	2,681,420
8015 · Charter School General Purpose - State Aid	271,147	2,950,508	3,745,558	2,301,974	2,498,154	2,447,554	2,868,998	4,295,477	21,379,370
8780 · Charter Schools Funding In-Lieu of Property Taxes	104,175	1,390,379	1,533,046	1,112,580	809,483	762,902	1,434,288	1,480,900	8,627,752
<b>Total 8011 - 8099 · Revenue Limit Sources</b>	<b>381,297</b>	<b>4,965,352</b>	<b>6,020,577</b>	<b>3,897,014</b>	<b>3,362,767</b>	<b>3,270,434</b>	<b>4,919,139</b>	<b>5,871,961</b>	<b>32,688,542</b>
<b>8100 - 8299 · Other Federal Income</b>									
8181 · Special Education - Federal (IDEA)	7,065	96,480	97,643	76,222	54,803	59,767	96,207	95,666	583,852
8220 · Child Nutrition Programs (Federal)	0	0	0	0	0	0	0	0	0
8290 · Other Federal Revenue (Includes PCSGP)	0	0	0	0	0	0	0	0	0
8291 · Title I, A, Basic Low Income and Neglected	0	210,764	199,304	142,744	55,316	71,220	196,443	171,102	1,046,894
<b>Total 8100 - 8299 · Other Federal Income</b>	<b>7,065</b>	<b>307,244</b>	<b>296,946</b>	<b>218,966</b>	<b>110,118</b>	<b>130,987</b>	<b>292,650</b>	<b>266,768</b>	<b>1,630,746</b>
<b>8300 - 8599 · Other State Income</b>									
8321 · Special Education - AB 602	20,654	282,053	285,452	222,830	160,212	174,726	281,254	279,673	1,706,853
8545 · School Facilities Apportionment (SB740)	0	132,600	0	347,967	250,184	190,200	330,142	436,732	1,687,824
8550 · Mandated Cost Reimbursement	573	87,335	105,858	71,177	40,559	37,991	88,213	97,778	529,484
8560 · State Lottery Revenue	0	91,816	96,913	75,055	32,621	38,273	92,856	88,095	515,630
8593 · After School Grants - ASES / 21st Century LC	122,850	327,600	233,750	163,800	0	122,850	163,800		1,134,650
8599 · Prior Year Adjustment (Other State Income)	(7,204)	(46,070)	(36,099)	(44,041)	(24,179)	(28,202)	(47,813)	(45,114)	(278,722)
<b>Total 8300 - 8599 · Other State Income</b>	<b>136,874</b>	<b>875,334</b>	<b>685,873</b>	<b>836,788</b>	<b>459,397</b>	<b>535,838</b>	<b>908,452</b>	<b>857,164</b>	<b>5,295,719</b>
<b>8600 - 8699 · Other Income</b>									
8670 · Other Student Reimbursement	0	1,200	2,429	379	1,363	1,487	7,180	14,279	28,316
8675 · Student Reimbursement - Bus	0	39,000	48,705	0	0	0	0	0	87,705
8678 · Student Reimbursement - Fieldtrips	0	28,250	4,500	13,050	10,000	0	20,368	44,000	120,168
8699 · All Other Local Revenue	0	0	84,144	27,500	0	0	0	59,354	170,998
8980 · School Based Fundraising	1,500	4,000	2,000	1,000	1,000	9,000	20,000	24,000	62,500
8990 · Unrestricted Contributions	550,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	585,000
<b>Total 8600 - 8699 · Other Income-Local</b>	<b>551,500</b>	<b>77,450</b>	<b>146,778</b>	<b>46,929</b>	<b>17,363</b>	<b>15,487</b>	<b>52,547</b>	<b>146,633</b>	<b>1,054,687</b>
<b>TOTAL INCOME</b>	<b>1,076,736</b>	<b>6,225,380</b>	<b>7,150,175</b>	<b>4,999,697</b>	<b>3,949,646</b>	<b>3,952,745</b>	<b>6,172,788</b>	<b>7,142,526</b>	<b>40,669,694</b>
<b>EXPENSE</b>									
<b>1000 - 1999 · Certificated Salaries</b>									
1100 · Classroom Teachers	111,427	1,224,709	1,642,690	989,922	972,080	833,307	1,304,834	1,364,029	8,442,999
1160 · Other Teachers and Certificated Connectors	130,003	580,381	697,226	418,920	334,485	209,748	520,338	528,249	3,419,349

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	SECA	SMCA	BSSCA	RKMS	RKHS	VAES	VAMS	VAHS	SCHOOLS TOTAL
1165 · Teachers - Extra Duty/Stipend/Bonus Pool	2,000	49,000	54,400	55,000	7,250	11,500	78,000	77,500	334,650
1300 · Certificated School Administrators	90,000	341,486	263,000	153,486	194,210	184,977	363,519	354,526	1,945,204
1900 · CMO Leased Employees	40,176	183,871	212,798	145,263	132,583	141,668	183,350	210,084	1,249,793
<b>Total 1000 - 1999 · Certificated Salaries</b>	<b>373,606</b>	<b>2,379,447</b>	<b>2,870,114</b>	<b>1,762,592</b>	<b>1,640,608</b>	<b>1,381,200</b>	<b>2,450,040</b>	<b>2,534,388</b>	<b>15,391,995</b>
<b>2000 - 2999 · Classified Salaries</b>									
2100 · Instructional Aides	0	325,014	139,425	196,395	63,878	148,400	227,240	197,092	1,297,443
2101 · Athletics Salaries and Coaching Stipends	0	2,000	19,000	3,000	5,000	0	4,500	16,000	49,500
2201 · Classified Support (maintenance and operations)	0	74,818	85,589	62,665	20,150	65,000	64,272	62,400	434,894
2300 · Clerical/Technical/Office/Supervision (Support Staff)	52,000	125,572	124,282	72,842	65,823	84,235	149,035	147,480	821,268
2400 · Classified Program Support	897	232,922	426,976	129,162	69,961	135,454	62,220	134,171	1,191,764
2906 · Bonus and Stipends - Classified Staff	0	0	0	5,000	5,000	0	0	0	10,000
<b>Total 2000 - 2999 · Classified Salaries</b>	<b>52,897</b>	<b>760,326</b>	<b>795,272</b>	<b>469,063</b>	<b>229,811</b>	<b>433,089</b>	<b>507,267</b>	<b>557,143</b>	<b>3,804,869</b>
<b>3000 - 3999 · Employee Benefits</b>									
3101 · STRS - Certificated	60,823	384,769	467,255	286,950	265,626	224,208	398,867	412,598	2,501,096
3301 · OASDI - Social Security - Certificated									0
3302 · OASDI - Regular Classified	3,228	46,432	48,590	28,212	13,536	26,413	30,744	33,840	230,994
3303 · OASDI Medicare - Certificated	5,417	34,270	41,617	25,558	23,789	20,027	35,526	36,749	222,952
3304 · OASDI Medicare - Classified	767	11,025	11,531	6,729	3,260	6,280	7,355	8,079	55,026
3400 · Health and Welfare Payments - Certificated	30,353	201,637	236,084	146,406	136,532	124,478	213,951	215,174	1,304,616
3450 · Health and Welfare Payments - Classified	5,069	113,309	80,871	62,237	23,197	68,567	78,836	71,865	503,951
3500 · State Unemployment Insurance - Certificated	339	2,241	2,720	1,666	1,545	1,279	2,328	2,387	14,503
3550 · State Unemployment Insurance - Classified	52	749	784	455	218	426	496	546	3,726
3600 · Workers' Compensation Insurance - Cert. & Classified	9,405	33,850	44,000	23,706	14,177	11,505	31,521	29,699	197,864
3900 · Other Benefits - Certificated	500	1,928	4,864	5,114	911	460	8,081	3,820	25,677
3950 · Other Benefits - Classified									0
<b>Total 3000 - 3999 · Employee Benefits</b>	<b>115,953</b>	<b>830,209</b>	<b>938,315</b>	<b>587,032</b>	<b>482,789</b>	<b>483,644</b>	<b>807,704</b>	<b>814,757</b>	<b>5,060,403</b>
<b>4000 - 4999 · Supplies</b>									
4100 · Approved Textbooks and Core Curricula Materials	0	13,000	7,000	13,500	18,000	44,368	2,000	20,000	117,868
4200 · Novels	6,000	3,000	10,000	14,000	10,000	13,000	2,000	10,000	68,000
4201 · Early College Textbooks and Materials	0	0	5,000	0	3,000	0	0	3,000	11,000
4210 · SAT Exam Prep	0	0	5,000	0	5,000	0	0	25,000	35,000
4215 · Software and Online Programs	7,389	52,261	46,936	29,188	14,072	23,108	60,911	52,489	286,354
4300 · Instructional and Testing Materials	16,575	14,000	36,000	22,000	14,500	33,000	19,000	72,000	227,075
4301 · School Library	3,000	4,000	0	1,000	0	200	1,000	0	9,200
4310 · Office Supplies and Materials	10,000	14,000	11,000	18,000	9,000	16,000	16,000	20,000	114,000
4340 · Software & Cloud Services (IT Dept. / Back Office)	2,550	6,900	7,900	7,900	7,900	4,700	7,900	7,900	53,650
4341 · Noncapitalized IT Expenses (<\$5,000)	22,500	35,500	72,202	54,368	23,500	16,000	60,931	87,657	372,658

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	SECA	SMCA	BSSCA	RKMS	RKHS	VAES	VAMS	VAHS	SCHOOLS TOTAL
4350 · Student Activities (incl. field trips and extra transport)	12,000	60,000	75,000	68,000	21,308	24,390	99,500	113,000	473,198
4351 · Fundraising Expense							9,000		9,000
4355 · Life Experience Lessons	0	113,000	90,000	87,000	41,000	0	101,839	140,000	572,839
4358 · After School	122,850	277,600	233,750	163,800	0	122,850	163,800	0	1,084,650
4360 · Student Transportation	0	140,000	227,000	0	0	0	0	0	367,000
4365 · Athletics	3,000	7,000	120,000	77,000	29,000	1,500	13,000	49,000	299,500
4370 · Custodial Supplies	500	4,000	7,000	11,000	10,000	7,000	7,000	10,000	56,500
4391 · Emergency Supplies	1,500	3,500	2,000	2,000	2,000	2,500	2,500	6,000	22,000
4400 · Noncapitalized Furniture/Equipment	2,100	3,000	1,000	2,000	6,000	12,000	1,000	42,000	69,100
4700 · Food Expense	0	0	0	0	0	5,000	5,000	5,000	15,000
<b>Total 4000 - 4999 · Supplies</b>	<b>209,964</b>	<b>750,761</b>	<b>956,788</b>	<b>570,756</b>	<b>214,280</b>	<b>325,616</b>	<b>572,381</b>	<b>663,046</b>	<b>4,263,592</b>
<b>5000 - 5999 · Operating Services</b>									0
5100 · Contract Labor	4,000	54,500	46,500	11,000	37,149	26,500	44,340	60,000	283,989
5200 · Professional Development	20,400	36,000	22,000	21,000	38,000	40,400	21,000	26,000	224,800
5220 · Travel and Conference									0
5230 · Staff Development / Fellowship + Staff Appreciation	2,000	2,500	3,000	2,000	900	100	3,000	2,000	15,500
5240 · Mileage Reimbursement	500	500	600	200	200	200	400	500	3,100
5260 · Parent Meetings	2,000	3,000	1,400	1,500	2,500	1,000	1,500	1,200	14,100
5300 · Dues and Memberships	1,000	11,000	6,000	3,500	1,500	1,500	12,000	6,000	42,500
5350 · Postage and Delivery	400	200	2,000	500	200	400	3,500	4,000	11,200
5400 · General Liability Insurance Package (incl D&O)	6,000	30,000	30,940	21,000	9,000	8,700	35,000	24,000	164,640
5500 · Utilities and Housekeeping		25,000	45,000	30,000	52,000	60,000	65,000	96,600	373,600
5510 · Communication - Telephone and Internet	7,200	13,100	13,100	10,700	19,200	7,700	18,100	18,676	107,776
5600 · Leases - Sites and Buildings	88,000	229,000	13,000	652,666	473,385	300,000	550,236	964,220	3,270,507
5605 · Equipment Rental and Storage	500	3,000	3,000	500	500	500	0	2,000	10,000
5610 · Repairs and Maintenance	0	36,020	0	10,200	5,000	17,000	5,100	0	73,320
5625 · Copying Expense (including usage fees)	13,300	33,000	20,000	38,000	10,560	7,200	28,879	25,200	176,139
5800 · Professional Services (i.e. Pest Removal)	0	0	0	500	0	800	18,744	2,000	22,044
5801 · Third Party SES Services	0	0	0	0	0	0	0	0	0
5802 · Special Education Services	43,000	102,000	44,000	97,000	77,000	65,000	70,000	90,000	588,000
5805 · College Counseling / Parent Support	0	0	700	0	0	0	0	2,000	2,700
5807 · Substitute Services	5,000	5,000	40,000	31,200	15,000	15,000	35,000	30,000	176,200
5809 · Operating Consultants	1,000	0	0	0	0	0	0	0	1,000
5810 · Legal/Audit	1,000	9,000	1,000	5,000	1,500	1,000	1,000	2,000	21,500
5812 · Emergency Fund	1,000	2,000	2,000	1,000	2,000	2,000	2,000	1,000	13,000
5830 · Outreach/Recruitment/Parent Ed	1,000	1,000	1,000	1,000	3,000	2,500	2,500	1,000	13,000
5835 · Banking and Other Fees	500	10,000	6,500	1,500	3,000	1,000	2,500	1,500	26,500

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	SECA	SMCA	BSSCA	RKMS	RKHS	VAES	VAMS	VAHS	SCHOOLS TOTAL
5836 · Hiring Expense	1,000	2,500	1,000	6,000	3,000	3,000	5,000	12,000	33,500
5840 · Payroll Processing Fees	0	5,000	1,000	0	0	0	0	5,000	11,000
5880 · Miscellaneous Operating Expense	0	1,000	1,000	1,000	500	500	1,000	500	5,500
<b>Total 5000 - 5999 · Operating Services</b>	<b>198,800</b>	<b>614,320</b>	<b>304,740</b>	<b>946,966</b>	<b>755,094</b>	<b>562,000</b>	<b>925,799</b>	<b>1,377,396</b>	<b>5,685,115</b>
<b>6000 - 6999 · Capital Outlay</b>									
6500 · Capitalized IT Expenses	8,000	0	0	0	29,000	25,000	0	0	62,000
6900 · Depreciation	0	3,982	0	5,340	14,777	13,473	70,274	0	107,846
<b>Total 6000 - 6999 · Capital Outlay</b>	<b>8,000</b>	<b>3,982</b>	<b>0</b>	<b>5,340</b>	<b>43,777</b>	<b>38,473</b>	<b>70,274</b>	<b>0</b>	<b>169,846</b>
<b>7000 - 7999 · Other Outgoing</b>									0
7600 · District Oversight Fee	3,813	49,654	60,206	38,970	33,628	32,704	49,191	58,720	326,885
7605 · Fair Share Special Education Cost	14,691	75,707	344,785	59,810	43,003	211,044	75,492	337,805	1,162,337
7610 · Management Fees (out to CMO)	51,211	586,495	682,831	448,968	359,005	365,338	564,535	639,518	3,697,900
7615 · School/CMO Employee Lease Payment	0	0	0	0	0	0	0	0	0
<b>Total 7000 - 7999 · Other Outgoing</b>	<b>69,715</b>	<b>711,855</b>	<b>1,087,822</b>	<b>547,749</b>	<b>435,635</b>	<b>609,086</b>	<b>689,218</b>	<b>1,036,043</b>	<b>5,187,123</b>
<b>TOTAL EXPENSES</b>	<b>1,028,936</b>	<b>6,050,899</b>	<b>6,953,050</b>	<b>4,889,498</b>	<b>3,801,996</b>	<b>3,833,107</b>	<b>6,022,683</b>	<b>6,982,773</b>	<b>39,562,942</b>
<i>Reserve for Economic Uncertainty</i>	20,579	60,509	69,531	48,895	38,020	38,331	60,227	69,828	405,919
<b>NET INCOME</b>	<b>27,221</b>	<b>113,972</b>	<b>127,594</b>	<b>61,304</b>	<b>109,631</b>	<b>81,307</b>	<b>89,878</b>	<b>89,926</b>	<b>700,833</b>
<i>Reserve Requirement</i>	20,579	60,509	69,531	48,895	38,020	38,331	60,227	69,828	405,919
<b>Equity Reserve Beginning Balance</b>	0	1,293,381	847,214	663,082	139,496	174,589	1,790,601	1,299,518	6,207,883
<b>Year-End Equity Reserve</b>	<b>27,221</b>	<b>1,407,354</b>	<b>974,808</b>	<b>724,387</b>	<b>249,127</b>	<b>255,896</b>	<b>1,880,479</b>	<b>1,389,444</b>	<b>6,908,715</b>
<b>Target Equity Reserve Balance (2 months)</b>	171,489	1,008,483	1,158,842	814,916	633,666	638,851	1,003,781	1,163,795	6,593,824
<b>Remaining Equity Reserve Gap</b>	(144,268)	398,870	(184,034)	(90,530)	(384,539)	(382,955)	876,698	225,649	314,892