

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2019 ExED

	-1	0	1	2	3	4		
	2018-19	2019-20 Trend	2020-21	2021-22	2022-23	2023-24	2019-20 Percent of Budget	Percent Change, 2018-19 to 2019-20
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	379	-	-	-	-	-	0%	-100%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	0%	
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	0%	
8689 All Other Fees & Contracts	-	-	-	-	-	-	0%	
8692 Grants	10,500	10,000	10,000	10,000	10,000	10,000	0%	-5%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	1,000	-	-	-	-	-	0%	-100%
8696 Other Fundraising	-	-	-	-	-	-	0%	
8697 E-Rate	-	40,000	40,000	40,000	40,000	40,000	1%	
8698 SELPA Grants	-	20,000	20,000	20,000	20,000	20,000	0%	
8699 All Other Local Revenue	88,248	-	-	-	-	-	0%	-100%
8792 Transfers of Apportionments - Special Education	215,059	216,942	216,942	216,942	216,942	216,942	3%	1%
Total 8600-8799 · Other Income-Local	315,186	286,942	286,942	286,942	286,942	286,942	4%	-9%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	14,234	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	14,234	-	-	-	-	-	0%	-100%
TOTAL INCOME	8,226,587	7,585,402	7,662,012	7,777,126	6,037,294	5,522,493	100%	-8%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	975,796	1,155,224	1,189,880	1,225,577	1,262,344	1,300,214	15%	18%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	51,968	42,973	44,262	45,590	46,958	48,366	1%	-17%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	0%	
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	0%	
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	125,550	115,895	119,372	102,680	98,799	101,763	2%	-8%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,153,313	1,314,092	1,353,515	1,373,846	1,408,101	1,450,344	17%	14%
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	417,437	173,784	178,998	184,368	189,899	195,596	2%	-58%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	-	149,750	154,243	158,870	163,636	168,545	2%	

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2019 ExED

	-1	0	1	2	3	4		
	2018-19	2019-20 Trend	2020-21	2021-22	2022-23	2023-24	2019-20 Percent of Budget	Percent Change, 2018-19 to 2019-20
2200 Classified Support Salaries	46,162	52,134	53,698	55,309	56,968	58,677	1%	13%
2300 Classified Supervisors' & Administrators' Salaries	86,464	91,078	93,811	96,625	99,524	102,509	1%	5%
2400 Classified Office Staff Salaries	213,984	254,619	262,257	241,453	238,853	246,018	3%	19%
2900 Other Classified Salaries	78,392	68,283	70,331	72,441	74,614	76,853	1%	-13%
Total 2000 · Classified Salaries	842,438	789,648	813,337	809,065	823,493	848,198	10%	-6%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	220,758	219,453	244,986	244,545	250,642	277,016	3%	-1%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	38,534	48,958	50,427	50,162	51,057	52,588	1%	27%
3331 MED - Medicare	28,960	30,504	31,419	31,652	32,358	33,329	0%	5%
3401 H&W - Health & Welfare	289,183	289,183	234,469	248,537	263,449	279,256	4%	0%
3501 SUI - State Unemployment Insurance	992	1,052	1,083	1,091	1,116	1,149	0%	6%
3601 Workers' Compensation Insurance	20,527	22,503	24,105	25,255	26,851	28,763	0%	10%
3751 OPEB, Active Employees		683	703	724	746	769	0%	
3901 Other Retirement Benefits	6,351	7,896	8,133	8,091	8,235	8,482	0%	24%
3902 Other Benefits	2,270						0%	-100%
Total 3000 · Employee Benefits	607,574	620,232	595,327	610,058	634,454	681,352	8%	2%
4000 · Supplies								
4111 Core Curricula Materials	11,996	11,367	11,472	11,816	12,170	12,535	0%	-5%
4211 Books & Other Reference Materials	16,000	15,000	15,150	15,305	7,964	5,628	0%	-6%
4311 Student Materials	152,187	155,500	157,165	158,880	85,646	62,466	2%	2%
4351 Office Supplies	31,000	18,000	18,240	18,487	11,242	9,004	0%	-42%
4371 Custodial Supplies	16,000	12,000	12,000	12,000	12,000	12,000	0%	-25%
4390 Other Supplies	97,200	90,000	90,450	90,914	53,891	41,883	1%	-7%
4411 Non Capitalized Equipment	88,000	71,000	71,000	71,000	33,500	21,000	1%	-19%
4711 Nutrition Program Food & Supplies	374,121	370,279	372,130	373,991	375,861	377,740	5%	-1%
Total 4000 · Supplies	786,504	743,145	747,607	752,392	592,274	542,255	10%	-6%
5000 · Operating Services								
5211 Travel & Conferences	64,710	64,710	64,710	64,710	34,710	24,710	1%	0%
5311 Dues & Memberships	12,853	11,400	10,625	10,753	6,385	5,021	0%	-11%
5451 General Insurance	23,191	24,203	24,929	25,677	26,447	27,241	0%	4%
5511 Utilities	-	60,000	61,800	63,654	65,564	67,531	1%	
5521 Security Services	-	-	-	-	-	-	0%	
5531 Housekeeping Services	-	-	-	-	-	-	0%	
5599 Other Facility Operations & Utilities	135,314	80,314	82,723	85,205	87,761	90,394	1%	-41%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2019 ExED

	-1	0	1	2	3	4		
	2018-19	2019-20 Trend	2020-21	2021-22	2022-23	2023-24	2019-20 Percent of Budget	Percent Change, 2018-19 to 2019-20
5611 School Rent - Private Facility		114,000	114,000	117,420	120,943	124,571	2%	
5613 School Rent - Prop 39		-	-	-	-	-	0%	
5619 Other Facility Rentals	123,600	-	-	-	-	-	0%	-100%
5621 Equipment Lease	40,440	42,206	43,472	44,776	46,119	47,503	1%	4%
5631 Vendor Repairs	176,400	103,000	106,090	109,273	112,551	115,927	1%	-42%
5812 Field Trips & Pupil Transportation	125,600	114,600	114,600	114,600	39,600	14,600	2%	-9%
5821 Legal		-	-	-	-	-	0%	
5823 Audit		-	-	-	-	-	0%	
5831 Advertisement & Recruitment	1,597	1,645	1,694	1,745	1,797	1,851	0%	3%
5841 Contracted Substitute Teachers		33,750	33,750	33,750	33,750	33,750	0%	
5842 Special Education Services		140,000	144,200	148,526	152,982	157,571	2%	
5843 Non Public School		-	-	-	-	-	0%	
5844 After School Services		163,800	163,800	163,800	163,800	163,800	2%	
5849 Other Student Instructional Services	434,760	69,000	69,570	70,157	33,262	21,385	1%	-84%
5851 Professional Development		-	-	-	-	-	0%	
5852 Nursing & Medical (Non-IEP)		-	-	-	-	-	0%	
5859 All Other Consultants & Services	2,614,570	2,006,000	2,006,000	2,006,000	506,000	6,000	26%	-23%
5861 Non Instructional Software	36,678	38,280	39,428	40,611	41,829	43,084	1%	4%
5865 Fundraising Cost		-	-	-	-	-	0%	
5871 District Oversight Fees	36,969	38,293	39,030	40,126	41,393	42,429	1%	4%
5872 Special Education Fees (SELPA)	57,512	58,016	59,756	61,549	63,395	65,297	1%	1%
5881 Intra-Agency Fees	524,546	548,824	511,559	526,906	542,713	558,995	7%	5%
5895 Bad Debt Expense		-	-	-	-	-	0%	
5899 All Other Expenses	871	909	936	964	993	1,023	0%	4%
5911 Office Phone		-	-	-	-	-	0%	
5913 Mobile Phone		-	-	-	-	-	0%	
5921 Internet		-	-	-	-	-	0%	
5923 Website Hosting		-	-	-	-	-	0%	
5931 Postage & Shipping		-	-	-	-	-	0%	
5999 Other Communications	79,347	70,000	72,100	74,263	76,491	78,786	1%	-12%
Total 5000 · Operating Services	4,488,958	3,782,949	3,764,772	3,804,464	2,198,485	1,691,468	50%	-16%
6000 · Capital Outlay								
6901 Depreciation Expense	266,761	334,979	310,680	120,956	90,733	75,208	4%	26%
6903 Amortization Expense							0%	
6999 Capital Outlay							0%	
Total 6000 · Capital Outlay	266,761	334,979	310,680	120,956	90,733	75,208	4%	26%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2019 ExED

	-1	0	1	2	3	4		
	2018-19	2019-20 Trend	2020-21	2021-22	2022-23	2023-24	2019-20 Percent of Budget	Percent Change, 2018-19 to 2019-20
7000 · Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 · Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	8,145,548	7,585,045	7,585,237	7,470,782	5,747,541	5,288,826	100%	-7%
NET INCOME	81,039	356	76,775	306,345	289,753	233,667		
Beginning Cash Balance	1,297,987	1,233,259	1,253,984	2,223,411	2,637,559	3,013,101		
Cash Flow from Operating Activities								
Net Income	81,039	356	76,775	306,345	289,753	233,667		
Change in Accounts Receivable								
Prior Year Accounts Receivable	1,379,897	1,239,680	1,372,769	772,284	785,437	790,381		
Current Year Accounts Receivable	(1,239,680)	(1,372,769)	(772,284)	(785,437)	(790,381)	(812,887)		
Change in Due from	(39,604)	-	-	-	-	-		
Change in Accounts Payable	(148,495)	(141,297)	(18,514)	-	-	-		
Change in Due to	41,182	(35,063)	-	-	-	-		
Change in Accrued Vacation	122	-	-	-	-	-		
Change in Payroll Liabilities	1,699	-	-	-	-	-		
Change in Prepaid Expenditures	(37,896)	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-		
Depreciation Expense	266,761	334,979	310,680	120,956	90,733	75,208		
Cash Flow from Investing Activities								
Capital Expenditures	(359,168)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	(10,586)	-	-	-	-	-		
Ending Cash Balance	1,233,259	1,259,145	2,223,411	2,637,559	3,013,101	3,299,470		
Month with Lowest Ending Cash Balance	Dec: \$1,005,745	Mar: (\$ 81,090)	Jun: (\$ 333,022)	Jun: \$81,126	Jun: \$2,328,993	Sep: \$2,961,460		
5% Reserve Goal	407,277	379,252	379,262	373,539	287,377	264,441		
Net Income as a Percent of Expenses	1.0%	0.0%	1.0%	4.1%	5.0%	4.4%		
Ending Cash as a Percent of Expenses	15.1%	16.6%	29.3%	35.3%	52.4%	62.4%		