

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

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	-1	0	1	2	3	4		
	2019-20	2020-21 Trend	2021-22	2022-23	2023-24	2024-25	2020-21 Percent of Budget	Percent Change, 2019-20 to 2020-21
Enrollment	371	371	371	371	371	371		
ADA	354.27	356.16	356.16	356.16	356.16	356.16		
ADA %		96%	96%	96%	96%	96%		
UPP		80%	79%	77%	77%	77%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,210,475	1,761,244	1,740,344	1,716,586	1,716,586	1,797,369	26%	-20%
8012 Education Protection Account	571,905	574,956	574,956	574,956	574,956	574,956	8%	1%
8019 Local Control Funding Formula - Prior Year	(35,336)	-	-	-	-	-	0%	-100%
8096 In Lieu of Property Taxes	901,227	940,476	940,476	940,476	940,476	940,476	14%	4%
8098 In Lieu of Property Taxes, Prior Year	35,336	-	-	-	-	-	0%	-100%
Total 8011-8098 · Local Control Funding Formula Sources	3,683,607	3,276,676	3,255,776	3,232,018	3,232,018	3,312,800	48%	-11%
8100-8299 · Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	72,381	72,767	72,767	72,767	72,767	72,767	1%	1%
8221 Child Nutrition - Federal	190,888	185,578	185,578	185,578	185,578	185,578	3%	-3%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	136,568	136,568	136,568	136,568	136,568	136,568	2%	0%
8292 Title II	17,253	17,253	17,253	17,253	17,253	17,253	0%	0%
8294 Title III	9,157	9,683	9,709	9,709	9,709	9,709	0%	6%
8295 Title IV, SSAE	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	2,496,585	2,472,414	618,104	-	-	-	37%	-1%
Total 8100-8299 · Other Federal Income	2,932,832	2,904,264	1,049,979	431,875	431,875	431,875	43%	-1%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	15,019	14,584	14,584	14,584	14,584	14,584	0%	-3%
8550 Mandate Block Grant	6,162	5,974	6,006	6,006	6,006	6,156	0%	-3%
8561 State Lottery - Non Prop 20	54,323	54,492	54,492	54,492	54,492	54,492	1%	0%
8562 State Lottery - Prop 20	19,173	19,233	19,233	19,233	19,233	19,233	0%	0%
8560 Lottery Revenue	73,495	73,725	73,725	73,725	73,725	73,725	1%	0%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	82,885	64,800	64,800	64,800	64,800	66,420	1%	-22%
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	163,800	163,800	163,800	163,800	163,800	163,800	2%	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8599 State Revenue - Other	6,164	-	-	-	-	-	0%	-100%

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Total 8300-8599 · Other State Income	347,525	322,883	322,915	322,915	322,915	324,685	5%	-7%
8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	92	-	-	-	-	-	0%	-100%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	0%	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	0%	
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	0%	
8689 All Other Fees & Contracts	-	-	-	-	-	-	0%	
8692 Grants	36,000	10,000	10,000	10,000	10,000	10,000	0%	-72%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	500	-	-	-	-	-	0%	-100%
8696 Other Fundraising	42,000	-	-	-	-	-	0%	-100%
8697 E-Rate	19,174	20,000	20,000	20,000	20,000	20,000	0%	4%
8698 SELPA Grants	25,408	20,000	20,000	20,000	20,000	20,000	0%	-21%
8699 All Other Local Revenue	2,478	-	-	-	-	-	0%	-100%
8792 Transfers of Apportionments - Special Education	210,408	211,531	211,531	211,531	211,531	211,531	3%	1%
Total 8600-8799 · Other Income-Local	336,059	261,531	261,531	261,531	261,531	261,531	4%	-22%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	6,190	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	6,190	-	-	-	-	-	0%	-100%
TOTAL INCOME	7,306,213	6,765,353	4,890,200	4,248,339	4,248,339	4,330,892	100%	-7%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,034,164	1,068,847	1,100,913	1,133,940	1,167,958	1,202,997	16%	3%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	38,975	10,000	10,300	10,609	10,927	11,255	0%	-74%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	6,089	-	-	-	-	-	0%	-100%
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	0%	
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	125,925	139,100	116,149	110,679	113,999	117,419	2%	10%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,205,153	1,217,948	1,227,362	1,255,228	1,292,885	1,331,671	18%	1%

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	2019-20	2020-21 Trend	2021-22	2022-23	2023-24	2024-25	2020-21 Percent of Budget	Percent Change, 2019-20 to 2020-21
2000 • Classified Salaries								
2111 Instructional Aide & Other Salaries	175,988	102,197	105,262	108,420	111,673	115,023	2%	-42%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	204,724	90,271	92,979	95,768	98,641	101,600	1%	-56%
2200 Classified Support Salaries	33,134	39,520	40,706	41,927	43,185	44,480	1%	19%
2300 Classified Supervisors' & Administrators' Salaries	113,029	60,858	62,683	64,564	66,501	68,496	1%	-46%
2400 Classified Office Staff Salaries	217,057	215,092	193,438	189,962	195,661	201,531	3%	-1%
2900 Other Classified Salaries	175,830	63,286	65,184	67,140	69,154	71,229	1%	-64%
Total 2000 • Classified Salaries	919,761	571,222	560,252	567,781	584,814	602,359	8%	-38%
3000 • Employee Benefits								
3111 STRS - State Teachers Retirement System	232,409	196,699	196,623	227,196	234,012	241,032	3%	-15%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	46,625	35,416	34,736	35,202	36,258	37,346	1%	-24%
3331 MED - Medicare	31,042	25,943	25,920	26,434	27,227	28,043	0%	-16%
3401 H&W - Health & Welfare	308,010	308,010	323,411	339,581	356,560	374,388	5%	0%
3501 SUI - State Unemployment Insurance	1,063	895	894	912	939	967	0%	-16%
3601 Workers' Compensation Insurance	29,906	26,188	27,212	28,861	30,916	33,117	0%	-12%
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	7,180	5,712	5,603	5,678	5,848	6,024	0%	-20%
3902 Other Benefits	1,408	1,500	1,500	1,500	1,500	1,500	0%	7%
Total 3000 • Employee Benefits	657,642	600,362	615,898	665,363	693,260	722,418	9%	-9%
4000 • Supplies								
4111 Core Curricula Materials	19,233	20,233	20,263	20,294	20,326	20,359	0%	5%
4211 Books & Other Reference Materials	12,500	12,500	8,750	7,500	7,500	7,500	0%	0%
4311 Student Materials	152,700	152,700	122,700	112,700	112,700	112,700	2%	0%
4351 Office Supplies	17,000	17,000	9,500	7,000	7,000	7,000	0%	0%
4371 Custodial Supplies	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%
4391 Food (Non Nutrition Program)	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%
4392 Uniforms	39,291	39,291	39,291	39,291	39,291	39,291	1%	0%
4393 PE & Sports Equipment	-	-	-	-	-	-	0%	
4395 Before & After School Program Supplies	-	-	-	-	-	-	0%	
4399 All Other Supplies	54,000	54,000	39,000	34,000	34,000	34,000	1%	0%
4390 Other Supplies	98,291	98,291	83,291	78,291	78,291	78,291	1%	0%
4411 Non Capitalized Equipment	51,000	51,000	13,500	1,000	1,000	1,000	1%	0%
4711 Nutrition Program Food & Supplies	257,709	243,744	244,962	246,187	247,418	248,655	4%	-5%

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4713 CACFP Supper Food & Supplies		-	-	-	-	-	0%	
Total 4000 · Supplies	618,433	605,468	512,966	482,972	484,235	485,505	9%	-2%
5000 · Operating Services								
5211 Travel & Conferences	45,510	43,255	13,255	3,255	3,255	3,255	1%	-5%
5311 Dues & Memberships	13,780	13,450	9,174	7,904	8,141	8,385	0%	-2%
5451 General Insurance	31,463	32,406	33,379	34,380	35,411	36,474	0%	3%
5511 Utilities	69,400	74,400	76,632	78,931	81,299	83,738	1%	7%
5521 Security Services	3,745	3,600	3,708	3,819	3,934	4,052	0%	-4%
5531 Housekeeping Services	32,700	32,700	33,681	34,691	35,732	36,804	0%	0%
5599 Other Facility Operations & Utilities	36,384	36,889	37,996	39,136	40,310	41,519	1%	1%
5611 School Rent - Private Facility	125,000	123,600	123,600	123,600	123,600	123,600	2%	-1%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	100	103	-	-	-	-	0%	3%
5621 Equipment Lease	47,600	49,028	50,499	52,014	53,574	55,182	1%	3%
5631 Vendor Repairs	166,000	80,000	82,400	84,872	87,418	90,041	1%	-52%
5812 Field Trips & Pupil Transportation	113,600	41,700	19,200	11,700	11,700	11,700	1%	-63%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	1,052	1,083	1,116	1,149	1,184	1,219	0%	3%
5841 Contracted Substitute Teachers	30,000	30,900	31,827	32,782	33,765	34,778	0%	3%
5842 Special Education Services	140,000	144,200	148,526	152,982	157,571	162,298	2%	3%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	155,610	155,610	155,610	155,610	155,610	155,610	2%	0%
5849 Other Student Instructional Services	50,000	50,000	12,500	-	-	-	1%	0%
5852 Professional Development	16,865	17,371	17,892	18,429	18,982	19,551	0%	3%
5854 Nursing & Medical (Non-IEP)	4,000	4,120	4,244	4,371	4,502	4,637	0%	3%
5859 All Other Consultants & Services	1,897,351	1,943,007	484,252	-	-	-	29%	2%
5861 Non Instructional Software	32,263	33,231	34,228	35,255	36,312	37,402	0%	3%
5865 Fundraising Cost	-	-	-	-	-	-	0%	
5871 District Oversight Fees	36,836	32,767	32,558	32,320	32,320	33,128	0%	-11%
5872 Special Education Fees (SELPA)	56,558	56,860	56,860	56,860	56,860	56,860	1%	1%
5881 Intra-Agency Fees	519,806	457,928	471,666	485,816	500,390	515,402	7%	-12%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5899 All Other Expenses	5,340	5,500	5,665	5,835	6,010	6,190	0%	3%
5911 Office Phone	13,730	14,142	14,566	15,003	15,453	15,917	0%	3%
5913 Mobile Phone	4,440	4,573	4,710	4,852	4,997	5,147	0%	3%

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Source - Loans	-	-	-	-	-	-		
Use - Loans	(31,367)	-	-	-	-	-		
Ending Cash Balance	1,280,735	1,443,131	1,515,511	1,696,460	1,135,151	227,051		
Month with Lowest Ending Cash Balance	Jul: \$	Mar: \$303,286	Jul: \$1,190,261	Jul: \$1,474,062	Jun: \$1,135,959	Jun: \$227,838		
5% Reserve Goal	367,270	337,162	249,828	226,936	232,153	236,742		
Operating Income	222,299	258,978	(15,840)	(229,285)	(346,823)	(386,535)		
EBITDA	227,983	258,978	(15,840)	(229,285)	(346,823)	(386,535)		
Net Income as a Percent of Expenses	-0.5%	0.3%	-2.1%	-6.4%	-8.5%	-8.5%		
Ending Cash as a Percent of Expenses	17.4%	21.4%	30.3%	37.4%	24.4%	4.8%		