

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

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	-1	0	1	2	3	4		
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	2021-22 Percent of Budget	Percent Change, 2020-21 to 2021-22
Enrollment	371	330	346	362	380	380		
ADA	356.16	316.80	332.16	347.52	364.80	364.80		
ADA %		96%	96%	96%	96%	96%		
UPP		85%	86%	85%	85%	85%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	1,985,259	1,989,795	2,179,739	2,392,629	2,660,588	2,749,140	27%	0%
8012 Education Protection Account	687,375	611,412	641,056	670,701	704,050	704,050	8%	-11%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	0%	
8096 In Lieu of Property Taxes	1,040,999	901,464	945,171	988,879	1,038,049	1,038,049	12%	-13%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	0%	
Total 8011-8098 · Local Control Funding Formula Sources	3,713,633	3,502,671	3,765,967	4,052,208	4,402,687	4,491,240	48%	-6%
8100-8299 · Federal Revenue								
8181 Special Education - Federal (IDEA)	72,557	84,681	88,786	92,892	97,511	97,511	1%	17%
8221 Child Nutrition - Federal	61,931	55,206	57,883	60,559	63,571	63,571	1%	-11%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	135,044	139,609	139,609	139,609	139,609	139,609	2%	3%
8292 Title II	16,675	16,675	16,675	16,675	16,675	16,675	0%	0%
8294 Title III	10,525	11,898	11,282	11,829	12,376	12,992	0%	13%
8295 Title IV, SSAE	10,074	10,074	10,074	10,074	10,074	10,074	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	2,814,183	2,721,842	642,447	130,000	-	-	37%	-3%
Total 8100-8299 · Other Federal Income	3,120,989	3,039,984	966,757	461,639	339,816	340,431	41%	-3%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	5,767	4,607	4,831	5,054	5,305	5,305	0%	-20%
8550 Mandate Block Grant	5,974	6,130	5,587	6,040	6,543	7,006	0%	3%
8561 State Lottery - Non Prop 20	53,424	47,520	49,824	52,128	54,720	54,720	1%	-11%
8562 State Lottery - Prop 20	17,452	15,523	16,276	17,028	17,875	17,875	0%	-11%
8560 Lottery Revenue	70,876	63,043	66,100	69,156	72,595	72,595	1%	-11%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	66,297	88,920	88,920	88,920	88,920	88,920	1%	34%
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	177,559	177,559	177,559	177,559	177,559	177,559	2%	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8599 State Revenue - Other	31,619	237,814	-	-	-	-	3%	652%
Total 8300-8599 · Other State Income	358,092	578,073	342,997	346,730	350,923	351,386	8%	61%

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8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	-	-	-	-	-	-	0%	
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	14,500	-	-	-	-	-	0%	-100%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	500	-	-	-	-	-	0%	-100%
8696 Other Fundraising	-	-	-	-	-	-	0%	
8697 E-Rate	20,000	-	-	-	-	-	0%	-100%
8698 SELPA Grants	20,000	-	-	-	-	-	0%	-100%
8699 All Other Local Revenue	-	-	-	-	-	-	0%	
8792 Transfers of Apportionments - Special Education	224,559	218,244	228,825	239,407	251,311	251,311	3%	-3%
Total 8600-8799 · Other Income-Local	279,559	218,244	228,825	239,407	251,311	251,311	3%	-22%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	227	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	227	-	-	-	-	-	0%	-100%
TOTAL INCOME	7,472,500	7,338,972	5,304,545	5,099,983	5,344,737	5,434,368	100%	-2%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,024,716	1,075,521	1,107,787	1,141,021	1,175,251	1,210,509	15%	5%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	22,671	61,100	62,933	64,821	66,766	68,769	1%	170%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	52,425	61,801	63,655	65,565	67,532	69,558	1%	18%
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	0%	
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	264,386	250,058	220,667	227,287	234,106	241,129	3%	-5%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,364,198	1,448,481	1,455,042	1,498,694	1,543,654	1,589,964	20%	6%
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	105,888	157,057	161,769	166,622	171,621	176,769	2%	48%

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	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	2021-22 Percent of Budget	Percent Change, 2020-21 to 2021-22
5211 Travel & Conferences	43,255	43,255	43,255	43,255	43,255	43,255	1%	0%
5311 Dues & Memberships	15,450	14,155	15,286	16,473	17,811	18,345	0%	-8%
5451 General Insurance	42,846	39,254	42,392	45,683	49,393	50,875	1%	-8%
5511 Utilities	74,400	68,163	73,612	79,327	85,769	88,342	1%	-8%
5521 Security Services	3,600	3,298	3,562	3,838	4,150	4,275	0%	-8%
5531 Housekeeping Services	32,700	29,959	32,354	34,865	37,697	38,828	0%	-8%
5599 Other Facility Operations & Utilities	36,889	33,797	36,498	39,332	42,526	43,802	0%	-8%
5611 School Rent - Private Facility	123,600	148,200	148,200	148,200	148,200	148,200	2%	20%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	0%
5619 Other Facility Rentals	103	94	-	-	-	-	0%	-8%
5621 Equipment Lease	51,516	47,198	50,971	54,928	59,389	61,170	1%	-8%
5631 Vendor Repairs	305,000	150,000	100,000	100,000	100,000	100,000	2%	-51%
5812 Field Trips & Pupil Transportation	41,700	38,204	41,258	44,461	48,072	49,514	1%	-8%
5821 Legal	-	-	-	-	-	-	0%	0%
5823 Audit	206	189	204	220	237	245	0%	-8%
5831 Advertisement & Recruitment	335	345	355	366	377	388	0%	3%
5841 Contracted Substitute Teachers	28,055	25,703	27,758	29,913	32,342	33,313	0%	-8%
5842 Special Education Services	143,767	131,716	142,245	153,288	165,737	170,709	2%	-8%
5843 Non Public School	-	-	-	-	-	-	0%	0%
5844 After School Services	177,559	177,559	177,559	177,559	177,559	177,559	2%	0%
5849 Other Student Instructional Services	50,000	50,000	-	-	-	-	1%	0%
5852 PD Consultants & Tuition	17,582	16,108	17,396	18,747	20,269	20,877	0%	-8%
5854 Nursing & Medical (Non-IEP)	3,968	3,635	3,926	4,230	4,574	4,711	0%	-8%
5859 All Other Consultants & Services	1,943,007	1,987,007	53,997	58,189	62,915	64,802	27%	2%
5861 Non Instructional Software	49,036	44,926	48,517	52,284	56,530	58,226	1%	-8%
5865 Fundraising Cost	-	-	-	-	-	-	0%	0%
5871 District Oversight Fees	37,136	35,027	37,660	40,522	44,027	44,912	0%	-6%
5872 Special Education Fees (SELPA)	59,423	60,585	63,522	66,460	69,764	69,764	1%	2%
5881 Intra-Agency Fees	510,462	671,675	646,976	611,167	604,364	604,364	9%	32%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	0%
5899 All Other Expenses	11,615	10,641	11,492	12,384	13,390	13,791	0%	-8%
5911 Office Phone	12,241	12,608	12,986	13,376	13,777	14,190	0%	3%
5913 Mobile Phone	34,616	35,655	36,724	37,826	38,961	40,130	0%	3%
5921 Internet	19,455	20,039	20,640	21,259	21,897	22,554	0%	3%
5923 Website Hosting	4,300	4,429	4,562	4,699	4,840	4,985	0%	3%
5931 Postage & Shipping	3,264	3,362	3,463	3,566	3,673	3,784	0%	3%
5999 Other Communications	24,591	25,329	26,089	26,871	27,678	28,508	0%	3%

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Total 5000 · Operating Services	3,901,678	3,932,114	1,923,459	1,943,287	1,999,173	2,024,419	54%	1%
6000 · Capital Outlay								
6901 Depreciation Expense	263,334	109,452	77,324	64,118	33,638	24,287	1%	-58%
6903 Amortization Expense	-	-	-	-	-	-	0%	
6999 Capital Outlay	-	-	-	-	-	-	0%	
Total 6000 · Capital Outlay	263,334	109,452	77,324	64,118	33,638	24,287	1%	-58%
7000 · Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 · Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	7,343,466	7,330,723	5,285,689	5,418,884	5,578,344	5,709,239	100%	0%
NET INCOME	129,033	8,250	18,857	(318,901)	(233,607)	(274,871)		
Beginning Cash Balance	1,326,467	1,044,616	2,171,756	2,759,076	2,548,366	2,302,148		
Cash Flow from Operating Activities								
Net Income	129,033	8,250	18,857	(318,901)	(233,607)	(274,871)		
Change in Accounts Receivable								
Prior Year Accounts Receivable	1,675,044	2,486,368	1,268,418	722,535	625,041	619,050		
Current Year Accounts Receivable	(2,486,368)	(1,268,418)	(722,535)	(625,041)	(619,050)	(626,000)		
Change in Due from	(140,000)	-	-	-	-	-		
Change in Accounts Payable	332,807	(42,711)	(40,576)	(38,547)	(36,620)	(34,789)		
Change in Due to	(165,496)	(6,823)	-	-	-	-		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(14,769)	-	-	-	-	-		
Change in Prepaid Expenditures	(71,220)	(145,126)	(14,167)	(14,875)	(15,619)	(16,400)		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	295,055	-	-	-	-	-		
Depreciation Expense	263,334	109,452	77,324	64,118	33,638	24,287		
Cash Flow from Investing Activities								
Capital Expenditures	(99,272)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
Ending Cash Balance	1,044,616	2,185,606	2,759,076	2,548,366	2,302,148	1,993,426		
Month with Lowest Ending Cash Balance	Jul: \$	Jul: (\$ 56,747)	Jul: \$1,800,534	Mar: \$2,079,859	Dec: \$1,876,798	Sep: \$1,716,892		
5% Reserve Goal	367,173	366,536	264,284	270,944	278,917	285,462		

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Operating Income	392,367	117,701	96,181	(254,783)	(199,969)	(250,584)		
EBITDA	392,367	117,701	96,181	(254,783)	(199,969)	(250,584)		
Net Income as a Percent of Expenses	1.8%	0.1%	0.4%	-5.9%	-4.2%	-4.8%		
Ending Cash as a Percent of Expenses	14.2%	29.8%	52.2%	47.0%	41.3%	34.9%		