

MONSEÑOR OSCAR ROMERO 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	350	273	297	330	350	360		
ADA	345.07	263.45	286.61	318.45	337.75	347.40		
ADA %		97%	97%	97%	97%	97%		
UPP		95%	94%	93%	93%	93%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,019,962	1,695,037	1,918,943	2,243,969	2,523,811	2,682,384	37%	-16%
8012 Education Protection Account	666,762	509,052	553,793	615,326	652,618	671,265	11%	-24%
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	0%	
8096 In Lieu of Property Taxes	1,008,584	749,655	815,543	906,159	961,078	988,537	16%	-26%
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	0%	
Total 8011-8098 · Local Control Funding Formula Sources	3,695,309	2,953,744	3,288,279	3,765,454	4,137,507	4,342,186	64%	-20%
8100-8299 · Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	70,298	70,420	76,610	85,122	90,281	92,860	2%	0%
8221 Child Nutrition - Federal	62,533	179,728	195,528	217,253	230,420	237,003	4%	187%
8223 CACFP Supper	-	-	5	6	6	6	0%	
8291 Title I	150,638	156,000	156,000	156,000	156,000	156,000	3%	4%
8292 Title II	17,693	17,693	17,693	17,693	17,693	17,693	0%	0%
8294 Title III	11,898	12,355	10,607	11,539	12,821	13,598	0%	4%
8295 Title IV, SSAE	11,237	11,237	11,237	11,237	11,237	11,237	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	495,670	505,152	600,000	501,715	-	-	11%	2%
Total 8100-8299 · Other Federal Income	819,966	952,585	1,067,679	1,000,565	518,458	528,398	21%	16%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	5,716	14,398	15,664	17,404	18,459	18,986	0%	152%
8550 Mandate Block Grant	5,819	5,939	4,646	5,212	5,996	6,487	0%	2%
8561 State Lottery - Non Prop 20	51,761	39,518	42,991	47,768	50,663	52,110	1%	-24%
8562 State Lottery - Prop 20	16,908	12,909	14,044	15,604	16,550	17,023	0%	-24%
8560 Lottery Revenue	68,669	52,427	57,034	63,372	67,212	69,133	1%	-24%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	-	-	-	-	-	-	0%	
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	100,293	100,293	100,293	100,293	100,293	100,293	2%	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8599 State Revenue - Other	31,499	337,936	-	-	-	-	7%	973%
Total 8300-8599 · Other State Income	211,995	510,992	177,637	186,280	191,960	194,898	11%	141%

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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	10,000	-	-	-	-	-	0%	-100%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	1,100	-	-	-	-	-	0%	-100%
8696 Other Fundraising	52	-	-	-	-	-	0%	-100%
8697 E-Rate	15,000	-	-	-	-	-	0%	-100%
8698 SELPA Grants	15,000	15,000	15,000	15,000	15,000	15,000	0%	0%
8699 All Other Local Revenue	-	-	-	-	-	-	0%	
8792 Transfers of Apportionments - Special Education	217,567	181,491	197,442	219,380	232,676	239,324	4%	-17%
Total 8600-8799 · Other Income-Local	258,719	196,491	212,442	234,380	247,676	254,324	4%	-24%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	3,447	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	3,447	-	-	-	-	-	0%	-100%
TOTAL INCOME	4,989,436	4,613,811	4,746,038	5,186,679	5,095,601	5,319,806	100%	-8%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,091,828	1,215,217	1,263,826	1,314,379	1,366,954	1,421,632	23%	11%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	39,014	56,000	58,240	60,570	62,992	65,512	1%	44%
1175 Teachers' Salaries - Stipend/Extra Duty	33,487	41,325	42,978	44,697	46,485	48,345	1%	23%
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	112,586	115,829	120,462	125,280	130,291	135,503	2%	3%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,276,916	1,428,371	1,485,506	1,544,926	1,606,723	1,670,992	26%	12%
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	118,629	112,351	116,845	121,518	126,379	131,434	2%	-5%

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5211 Travel & Conferences	9,800	9,800	9,800	9,800	9,800	9,800	0%	0%
5311 Dues & Memberships	10,847	8,714	9,765	11,175	12,208	12,933	0%	-20%
5451 General Insurance	41,605	33,425	37,455	42,865	46,827	49,610	1%	-20%
5511 Utilities	70,842	56,915	63,776	72,988	79,733	84,472	1%	-20%
5521 Security Services	1,598	1,284	1,438	1,646	1,798	1,905	0%	-20%
5531 Housekeeping Services	34,002	27,317	30,610	35,031	38,269	40,544	1%	-20%
5599 Other Facility Operations & Utilities	337,721	195,000	100,000	114,444	125,022	132,452	4%	-42%
5611 School Rent - Private Facility	1,190	-	-	-	-	-	0%	-100%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	-	-	-	-	-	-	0%	
5621 Equipment Lease	47,811	38,411	43,041	49,259	53,811	57,009	1%	-20%
5631 Vendor Repairs	11,127	8,939	10,017	11,464	12,524	13,268	0%	-20%
5812 Field Trips & Pupil Transportation	14,400	11,569	12,964	14,836	16,207	17,171	0%	-20%
5821 Legal	14,932	11,996	13,443	15,384	16,806	17,805	0%	-20%
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	12,188	12,553	12,930	13,318	13,717	14,129	0%	3%
5841 Contracted Substitute Teachers	46,540	37,390	41,898	47,949	52,381	55,494	1%	-20%
5842 Special Education Services	76,284	61,286	68,675	78,594	85,858	90,961	1%	-20%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	108,717	100,293	100,293	100,293	100,293	100,293	2%	-8%
5849 Other Student Instructional Services	-	-	-	-	-	-	0%	
5852 PD Consultants & Tuition	18,074	14,521	16,271	18,621	20,342	21,551	0%	-20%
5854 Nursing & Medical (Non-IEP)	3,325	2,671	2,993	3,426	3,742	3,965	0%	-20%
5859 All Other Consultants & Services	25,000	20,085	22,506	25,757	28,138	29,810	0%	-20%
5861 Non Instructional Software	49,976	40,150	44,990	51,489	56,248	59,591	1%	-20%
5865 Fundraising Cost	439	353	395	452	494	523	0%	-20%
5871 District Oversight Fees	36,953	29,537	32,883	37,655	41,375	43,422	1%	-20%
5872 Special Education Fees (SELPA)	57,573	50,382	54,810	60,900	64,591	66,437	1%	-12%
5881 Intra-Agency Fees	497,206	558,563	557,872	563,762	557,487	557,487	10%	12%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5899 All Other Expenses	9,668	7,767	8,703	9,961	10,881	11,528	0%	-20%
5911 Office Phone	8,499	8,754	9,017	9,287	9,566	9,853	0%	3%
5913 Mobile Phone	43,999	45,319	46,679	48,079	49,521	51,007	1%	3%
5921 Internet	9,532	9,818	10,113	10,416	10,729	11,051	0%	3%
5923 Website Hosting	4,100	4,223	4,350	4,480	4,615	4,753	0%	3%
5931 Postage & Shipping	4,615	4,753	4,896	5,043	5,194	5,350	0%	3%
5999 Other Communications	27,080	27,892	28,729	29,591	30,479	31,393	1%	3%

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Total 5000 · Operating Services	1,635,641	1,439,683	1,401,310	1,497,967	1,558,657	1,605,564	27%	-12%
6000 · Capital Outlay								
6901 Depreciation Expense	816,955	818,318	800,001	779,633	748,660	744,371	15%	0%
6903 Amortization Expense	-	-	-	-	-	-	0%	
6999 Capital Outlay	-	-	-	-	-	-	0%	
Total 6000 · Capital Outlay	816,955	818,318	800,001	779,633	748,660	744,371	15%	0%
7000 · Other Outgo								
7438 Interest Expense	141,030	154,677	150,796	146,838	142,799	138,679	3%	10%
Total 7000 · Other Outgo	141,030	154,677	150,796	146,838	142,799	138,679	3%	10%
TOTAL EXPENSE	5,482,098	5,395,994	5,497,375	5,740,446	5,920,977	6,103,582	100%	-2%
NET INCOME	(492,663)	(782,183)	(751,337)	(553,766)	(825,376)	(783,775)		
Operating Income	324,292	36,135	48,664	225,867	(76,716)	(39,405)		
Beginning Cash Balance	2,814,264	1,824,715	2,520,383	2,250,306	2,215,061	2,015,881		
Cash Flow from Operating Activities								
Net Income	(492,663)	(782,183)	(751,337)	(553,766)	(825,376)	(783,775)		
Change in Accounts Receivable								
Prior Year Accounts Receivable	663,791	1,233,607	593,784	694,792	734,507	631,777		
Current Year Accounts Receivable	(1,233,607)	(593,784)	(694,792)	(734,507)	(631,777)	(658,327)		
Change in Due from	(330,000)	-	-	-	-	-		
Change in Accounts Payable	(279,205)	(14,475)	(13,751)	(13,063)	(12,410)	(11,790)		
Change in Due to	(161,340)	(3,974)	-	-	-	-		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(11,000)	-	-	-	-	-		
Change in Prepaid Expenditures	(39,251)	(80,466)	(7,855)	(8,248)	(8,660)	(9,093)		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	314,801	-	-	-	-	-		
Depreciation Expense	816,955	818,318	800,001	779,633	748,660	744,371		
Cash Flow from Investing Activities								
Capital Expenditures	(45,782)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	(192,246)	(192,246)	(196,127)	(200,086)	(204,124)	(208,244)		
Ending Cash Balance	1,824,715	2,209,513	2,250,306	2,215,061	2,015,881	1,720,799		
Month with Lowest Ending Cash Balance	Jul: \$	Jul: \$1,521,388	Mar: \$1,823,211	Mar: \$1,772,861	Dec: \$1,982,119	Jun: \$1,715,555		
5% Reserve Goal	274,105	269,800	274,869	287,022	296,049	305,179		

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Operating Income	324,292	36,135	48,664	225,867	(76,716)	(39,405)		
EBITDA	465,322	190,811	199,460	372,704	66,083	99,274		
Net Income as a Percent of Expenses	-9.0%	-14.5%	-13.7%	-9.6%	-13.9%	-12.8%		
Ending Cash as a Percent of Expenses	33.3%	40.9%	40.9%	38.6%	34.0%	28.2%		