	-1	0	1	2	3	4		
								Percent
							2021-22	Change,
							Percent of	2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2021-22
Enrollment	197	190	223	233	243	362		
ADA	181.14	179.55	210.74	220.19	229.64	342.09		
ADA %		95%	95%	95%	95%	95%		
UPP		91%	88%	86%	86%	86%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	1,692,831	1,907,795	2,296,341	2,482,259	2,705,047	4,131,656	57%	13%
8012 Education Protection Account	36,228	35,910	42,147	44,037	45,927	68,418	1%	-1%
8019 Local Control Funding Formula - Prior Year	-	-					0%	
8096 In Lieu of Property Taxes	529,443	510,915	599,653	626,543	653,433	973,427	15%	-3%
8098 In Lieu of Property Taxes, Prior Year	-						0%	
Total 8011-8098 · Local Control Funding Formula Sources	2,258,503	2,454,620	2,938,141	3,152,839	3,404,408	5,173,501	73%	9%
8100-8299 · Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	36,902	47,994	56,329	58,855	61,381	91,441	1%	30%
8221 Child Nutrition - Federal	82,935	78,048	91,603	95,711	99,819	148,701	2%	-6%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	73,817	73,817	73,817	73,817	73,817	73,817	2%	0%
8292 Title II	10,914	10,914	10,914	10,914	10,914	10,914	0%	0%
8294 Title III	4,233	4,347	4,347	5,102	5,331	8,283	0%	3%
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	376,878	263,538	340,000	218,409	-	-	8%	-30%
Total 8100-8299 · Other Federal Income	595,679	488,658	587,011	472,809	261,262	343,156	15%	-18%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	7,566	6,520	7,652	7,996	8,339	12,422	0%	-14%
8550 Mandate Block Grant	8,490	8,666	8,803	10,653	11,525	12,260	0%	2%
8561 State Lottery - Non Prop 20	27,171	26,933	31,610	33,028	34,445	51,314	1%	-1%
8562 State Lottery - Prop 20	8,876	8,798	10,326	10,789	11,252	16,762	0%	-1%
8560 Lottery Revenue	36,047	35,730	41,936	43,817	45,697	68,076	1%	-1%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	-	-	-	-	-	-	0%	
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	-	-	-	-	-	-	0%	
8594 Supplemental Categorical Block Grant	-	-	-	-	-		0%	
8599 State Revenue - Other	19,591	228,675	-	_	-	-	7%	1067%
Total 8300-8599 · Other State Income	71,694	279,591	58,391	62,465	65,561	92,758	8%	290%

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	-1	0	1	2	3	4		
								Percent
							2021-22	Change,
							Percent of	2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2021-22
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	3,000	-	-	-	-	-	0%	-100%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	-	-	-	-	-	-	0%	
8696 Other Fundraising	-	-	-	-	-	-	0%	
8697 E-Rate	1,695	-	-	-	-	-	0%	-100%
8698 SELPA Grants	19,137	20,000	15,000	15,000	15,000	15,000	1%	5%
8699 All Other Local Revenue	-	-	-	-	-	-	0%	
8792 Transfers of Apportionments - Special Education	114,209	123,692	145,175	151,685	158,196	235,666	4%	8%
Total 8600-8799 · Other Income-Local	138,041	143,692	160,175	166,685	173,196	250,666	4%	4%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	2,596	-					0%	-100%
Total Prior Year Adjustments	2,596	-	-	-	-	-	0%	-100%
TOTAL INCOME	3,066,513	3,366,560	3,743,718	3,854,798	3,904,426	5,860,080	100%	10%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	715,330	932,832	970,145	1,008,951	1,049,309	1,335,991	28%	30%
1120 Teachers' Hourly	-	-	-		-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	10,962	28,000	29,120	30,285	31,496	32,756	1%	155%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	82,600	85,078	88,481	92,020	95,701	99,529	3%	3%
1215 Certificated Pupil Support - Psychologist	-	-	-		-	-	0%	
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	104,242	115,829	120,462	125,280	130,291	135,503	3%	11%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	913,134	1,161,739	1,208,208	1,256,536	1,306,798	1,603,779	35%	27%
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	56,865	56,942	59,219	61,588	64,051	66,614	2%	0%

	-1	0	1	. 2	3	4		
								Percent
							2021-22	Change,
	2020 24	2024 22 7	2022 22	2022 24	2024.25	2025 25	Percent of	2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2021-22
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	49,689	49,667	51,654	53,720	55,869	58,104	1%	0%
2200 Classified Support Salaries	190	-	-	-	-	-	0%	-100%
2300 Classified Supervisors' & Administrators' Salaries	92,920	95,708	99,536	103,517	107,658	111,964	3%	3%
2400 Classified Office Staff Salaries	146,984	160,930	167,368	174,062	181,025	188,266	5%	9%
2900 Other Classified Salaries	42,416	43,044	44,766	46,556	48,419	50,355	1%	1%
Total 2000 · Classified Salaries	389,064	406,291	422,542	439,444	457,022	475,303	12%	4%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	153,048	196,566	230,768	239,998	249,598	306,322	6%	28%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-						0%	
3311 OASDI - Social Security	19,435	25,190	26,198	27,246	28,335	29,469	1%	30%
3331 MED - Medicare	18,616	22,736	23,646	24,592	25,575	30,147	1%	22%
3401 H&W - Health & Welfare	210,736	274,622	296,592	320,319	345,945	373,620	8%	30%
3501 SUI - State Unemployment Insurance	472	19,287	3,262	3,392	3,528	4,158	1%	3989%
3601 Workers' Compensation Insurance	11,585	14,508	15,692	16,972	18,357	22,504	0%	25%
3751 OPEB, Active Employees	-						0%	
3901 Other Retirement Benefits	4,735	4,063	4,225	4,394	4,570	4,753	0%	-14%
3902 Other Benefits	-						0%	
Total 3000 · Employee Benefits	418,626	556,972	600,382	636,914	675,909	770,973	17%	33%
4000 · Supplies								
4111 Core Curricula Materials	25,029	18,000	21,760	23,418	25,156	38,599	1%	-28%
4211 Books & Other Reference Materials	1,243	1,198	1,407	1,470	1,533	2,283	0%	-4%
4311 Student Materials	60,459	12,800	15,474	16,653	17,889	27,448	0%	-79%
4351 Office Supplies	7,530	7,262	8,523	8,905	9,288	13,836	0%	-4%
4371 Custodial Supplies	6,389	6,162	7,232	7,556	7,880	11,740	0%	-4%
4391 Food (Non Nutrition Program)	5,057	4,877	5,724	5,981	6,238	9,293	0%	-4%
4392 Uniforms	10,000	4,000	4,695	4,905	5,116	7,621	0%	-60%
4393 PE & Sports Equipment	1,000	964	1,132	1,183	1,234	1,838	0%	-4%
4395 Before & After School Program Supplies	-	-	-	-	-	-	0%	
4399 All Other Supplies	20,000	19,289	22,640	23,655	24,670	36,751	1%	-4%
4390 Other Supplies	36,057	29,131	34,191	35,724	37,257	55,502	1%	-19%
4411 Non Capitalized Equipment	192,000	20,000	15,000	15,000	15,000	15,000	1%	-90%
4711 Nutrition Program Food & Supplies	74,820	80,396	94,831	99,579	104,372	156,262	2%	7%
4713 CACFP Supper Food & Supplies	-	-	-	-	_	_	0%	
Total 4000 · Supplies	403,526	174,949	198,418	208,305	218,375	320,671	5%	-57%
5000 · Operating Services								

	-1	0	1	2	3	4		Dorsont I
							2021-22	Percent
							Percent of	Change, 2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2020-21 to
5211 Travel & Conferences	1,171	1,171	1,171	1,171	1,171	1,171	0%	0%
5311 Dues & Memberships	10,213	10,146	12,265	13,199	14,179	21,756	0%	-1%
5451 General Insurance	22,152	22,006	26,603	28,630	30,754	47,189	1%	-1%
5511 Utilities	-	-	-	-	-	-	0%	
5521 Security Services	-	-	-	-	-	-	0%	
5531 Housekeeping Services	- 4 254	4 246	4 627	4.754	4 000	2.005	0%	40/
5599 Other Facility Operations & Utilities	1,354	1,346	1,627	1,751	1,880	2,885	0%	-1%
5611 School Rent - Private Facility	-	- 225 442	-	-	244.604	402 720	0%	40/
5613 School Rent - Prop 39	226,608	225,113	272,137	292,871	314,604	482,729	7%	-1%
5619 Other Facility Rentals	-	-	-	-	-	-	0%	40/
5621 Equipment Lease	19,703	19,573	23,662	25,465	27,355	41,973	1%	-1%
5631 Vendor Repairs	2,150	2,136	2,582	2,779	2,985	4,580	0%	-1%
5812 Field Trips & Pupil Transportation	946	940	1,136	1,223	1,313	2,015	0%	-1%
5821 Legal	7,397	7,348	8,883	9,560	10,269	15,757	0%	-1%
5823 Audit	-						0%	
5831 Advertisement & Recruitment	6,769	6,972	7,181	7,397	7,619	7,847	0%	3%
5841 Contracted Substitute Teachers	30,420	30,219	36,532	39,315	42,233	64,802	1%	-1%
5842 Special Education Services	125,511	124,683	150,729	162,213	174,250	267,369	4%	-1%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	-					-	0%	
5849 Other Student Instructional Services	2,092	2,078	2,512	2,704	2,904	4,456	0%	-1%
5852 PD Consultants & Tuition	13,324	13,236	16,001	17,221	18,498	28,384	0%	-1%
5854 Nursing & Medical (Non-IEP)	3,325	3,303	3,993	4,297	4,616	7,083	0%	-1%
5859 All Other Consultants & Services	12,963	12,878	15,568	16,754	17,997	27,615	0%	-1%
5861 Non Instructional Software	23,846	23,689	28,637	30,819	33,106	50,798	1%	-1%
5865 Fundraising Cost	1,042	1,035	1,252	1,347	1,447	2,220	0%	-1%
5871 District Oversight Fees	22,585	24,546	29,381	31,528	34,044	51,735	1%	9%
5872 Special Education Fees (SELPA)	30,222	34,337	40,301	42,108	43,915	65,421	1%	14%
5881 Intra-Agency Fees	261,002	402,835	487,799	517,390	530,817	578,783	12%	54%
5895 Bad Debt Expense	-	-	-	-		-	0%	
5899 All Other Expenses	7,331	7,283	8,804	9,475	10,178	15,617	0%	-1%
5911 Office Phone	1,330	1,370	1,411	1,453	1,496	1,541	0%	3%
5913 Mobile Phone	13,909	14,327	14,756	15,199	15,655	16,125	0%	3%
5921 Internet	7,845	8,080	8,323	8,573	8,830	9,095	0%	3%
5923 Website Hosting	2,307	2,376	2,448	2,521	2,597	2,675	0%	3%
5931 Postage & Shipping	2,245	2,313	2,382	2,453	2,527	2,603	0%	3%
5999 Other Communications	14,172	14,597	15,035	15,486	15,951	16,429	0%	3%

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	-1	0	1	2	3	4		
								Percent
							2021-22	Change,
							Percent of	2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2021-22
Total 5000 · Operating Services	873,937	1,019,935	1,223,111	1,304,901	1,373,190	1,840,654	30%	17%
6000 · Capital Outlay								
6901 Depreciation Expense	49,162	44,938	43,316	38,629	4,077	2,239	1%	-9%
6903 Amortization Expense	-						0%	
6999 Capital Outlay	-						0%	
Total 6000 · Capital Outlay	49,162	44,938	43,316	38,629	4,077	2,239	1%	-9%
7000 · Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 ⋅ Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	3,047,448	3,364,824	3,695,977	3,884,729	4,035,371	5,013,619	100%	10%
NET INCOME	19,065	1,736	47,741	(29,931)	(130,945)	846,462		
Beginning Cash Balance	140,073	155,362	247,531	253,199	290,820	189,751		
Cash Flow from Operating Activities								
Net Income	19,065	1,736	47,741	(29,931)	(130,945)	846,462		
Change in Accounts Receivable								
Prior Year Accounts Receivable	159,965	767,253	373,801	453,837	419,718	388,866		
Current Year Accounts Receivable	(767,253)	(373,801)	(453,837)	(419,718)	(388,866)	(692,878)		
Change in Due from	-		-	-	-	-		
Change in Accounts Payable	79,503	(4,462)	(4,239)	(4,027)	(3,826)	(3,634)		
Change in Due to	307,135	(332,087)	-	-	-	-		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(15,418)	-	-	-	-	-		
Change in Prepaid Expenditures	13,822	(11,408)	(1,114)	(1,169)	(1,228)	(1,289)		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	183,329	-	-	-	-	-		
Depreciation Expense	49,162	44,938	43,316	38,629	4,077	2,239		
Cash Flow from Investing Activities								
Capital Expenditures	(14,020)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
Ending Cash Balance	155,362	247,531	253,199	290,820	189,751	729,517		
Month with Lowest Ending Cash Balance	Jul: \$	Jul: (\$ 35,345)	Jan: (\$ 141,835)	Jan: \$104,855	Dec: \$131,046	Jan: (\$ 437,609)		
5% Recenve Goal	152 372	168 2/11	18/1 700	19/1 236	201 769	250 681		

5% Reserve Goal 152,372 168,241 184,799 194,236 201,769 250,681

## **Bert Corona Charter High School**

Multi-Year Budget Detail

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	-1	0	1	2	3	4		
								Percent
							2021-22	Change,
							Percent of	2020-21 to
	2020-21	2021-22 Trend	2022-23	2023-24	2024-25	2025-26	Budget	2021-22
			-	-	-	_		
Operating Income	68,226	46,674	91,057	8,698	(126,868)	848,701		
EBITDA	68,226	46,674	91,057	8,698	(126,868)	848,701		
Net Income as a Percent of Expenses	0.6%	0.1%	1.3%	-0.8%	-3.2%	16.9%		
Ending Cash as a Percent of Expenses	5.1%	7.4%	6.9%	7.5%	4.7%	14.6%		