

**Bert Corona Charter High 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	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%		
<b>Income</b>								
<b>8011-8098 · Local Control Funding Formula Sources</b>								
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%	
<b>Total 8011-8098 · Local Control Funding Formula Sources</b>	<b>2,258,503</b>	<b>2,454,620</b>	<b>2,938,141</b>	<b>3,152,839</b>	<b>3,404,408</b>	<b>5,173,501</b>	<b>73%</b>	<b>9%</b>
<b>8100-8299 · Federal Revenue</b>							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%
<b>Total 8100-8299 · Other Federal Income</b>	<b>595,679</b>	<b>488,658</b>	<b>587,011</b>	<b>472,809</b>	<b>261,262</b>	<b>343,156</b>	<b>15%</b>	<b>-18%</b>
<b>8300-8599 · Other State Revenue</b>								
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%
<b>Total 8300-8599 · Other State Income</b>	<b>71,694</b>	<b>279,591</b>	<b>58,391</b>	<b>62,465</b>	<b>65,561</b>	<b>92,758</b>	<b>8%</b>	<b>290%</b>

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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
<b>8600-8799 · Other Local Revenue</b>								
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%
<b>Total 8600-8799 · Other Income-Local</b>	<b>138,041</b>	<b>143,692</b>	<b>160,175</b>	<b>166,685</b>	<b>173,196</b>	<b>250,666</b>	<b>4%</b>	<b>4%</b>
<b>Prior Year Adjustments</b>								
8999 Other Prior Year Adjustment	2,596	-	-	-	-	-	0%	-100%
<b>Total Prior Year Adjustments</b>	<b>2,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-100%</b>
<b>TOTAL INCOME</b>	<b>3,066,513</b>	<b>3,366,560</b>	<b>3,743,718</b>	<b>3,854,798</b>	<b>3,904,426</b>	<b>5,860,080</b>	<b>100%</b>	<b>10%</b>
<b>Expense</b>								
<b>1000 · Certificated Salaries</b>								
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%	
<b>Total 1000 · Certificated Salaries</b>	<b>913,134</b>	<b>1,161,739</b>	<b>1,208,208</b>	<b>1,256,536</b>	<b>1,306,798</b>	<b>1,603,779</b>	<b>35%</b>	<b>27%</b>
<b>2000 · Classified Salaries</b>								
2111 Instructional Aide & Other Salaries	56,865	56,942	59,219	61,588	64,051	66,614	2%	0%



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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	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	-	-	-	-	-	-	0%	
5599 Other Facility Operations & Utilities	1,354	1,346	1,627	1,751	1,880	2,885	0%	-1%
5611 School Rent - Private Facility	-	-	-	-	-	-	0%	
5613 School Rent - Prop 39	226,608	225,113	272,137	292,871	314,604	482,729	7%	-1%
5619 Other Facility Rentals	-	-	-	-	-	-	0%	
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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<b>Total 5000 · Operating Services</b>	<b>873,937</b>	<b>1,019,935</b>	<b>1,223,111</b>	<b>1,304,901</b>	<b>1,373,190</b>	<b>1,840,654</b>	<b>30%</b>	<b>17%</b>
<b>6000 · Capital Outlay</b>								
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%	
<b>Total 6000 · Capital Outlay</b>	<b>49,162</b>	<b>44,938</b>	<b>43,316</b>	<b>38,629</b>	<b>4,077</b>	<b>2,239</b>	<b>1%</b>	<b>-9%</b>
<b>7000 · Other Outgo</b>								
7438 Interest Expense	-	-	-	-	-	-	0%	
<b>Total 7000 · Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENSE</b>	<b>3,047,448</b>	<b>3,364,824</b>	<b>3,695,977</b>	<b>3,884,729</b>	<b>4,035,371</b>	<b>5,013,619</b>	<b>100%</b>	<b>10%</b>
<b>NET INCOME</b>	<b>19,065</b>	<b>1,736</b>	<b>47,741</b>	<b>(29,931)</b>	<b>(130,945)</b>	<b>846,462</b>		
<b>Beginning Cash Balance</b>	<b>140,073</b>	<b>155,362</b>	<b>247,531</b>	<b>253,199</b>	<b>290,820</b>	<b>189,751</b>		
<b>Cash Flow from Operating Activities</b>								
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		
<b>Cash Flow from Investing Activities</b>								
Capital Expenditures	(14,020)	-	-	-	-	-		
<b>Cash Flow from Financing Activities</b>								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>155,362</b>	<b>247,531</b>	<b>253,199</b>	<b>290,820</b>	<b>189,751</b>	<b>729,517</b>		
Month with Lowest Ending Cash Balance	Jul: \$	Jul: (\$ 35,345)	Jan: (\$ 141,835)	Jan: \$104,855	Dec: \$131,046	Jan: (\$ 437,609)		
5% Reserve Goal	152,372	168,241	184,799	194,236	201,769	250,681		

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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%		