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	-1	0	1	2	3	4		
								Percent
							2022-23	Change,
		2022-23					Percent of	2021-22 to
	2021-22	Forecast	2023-24	2024-25	2025-26	2026-27	Budget	2022-23
Enrollment	340	322	334	354	368	368		
ADA	309.40	302.68	320.64	339.84	353.28	353.28		
ADA %		94%	96%	96%	96%	96%		
UPP		86%	85%	85%	85%	85%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,020,515	2,134,275	2,443,296	2,772,875	3,065,131	3,166,264	31%	6%
8012 Education Protection Account	921,940	747,315	791,658	839,063	872,246	872,246	11%	-19%
8019 Local Control Funding Formula - Prior Year	(23,997)	-					0%	-100%
8096 In Lieu of Property Taxes	1,096,136	936,513	992,083	1,051,489	1,093,073	1,093,073	14%	-15%
8098 In Lieu of Property Taxes, Prior Year	23,997	-					0%	-100%
Total 8011-8098 · Local Control Funding Formula Sources	4,038,591	3,818,103	4,227,037	4,663,427	5,030,451	5,131,583	56%	-5%
8100-8299 · Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	85,849	83,985	88,968	94,295	98,025	98,025	1%	-2%
8221 Child Nutrition - Federal	387,479	311,331	322,934	342,271	355,807	355,807	5%	-20%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	139,609	139,609	139,609	139,609	139,609	139,609	2%	0%
8292 Title II	13,863	13,863	13,863	13,863	13,863	13,863	0%	0%
8294 Title III	11,898	12,355	11,565	11,996	12,714	13,217	0%	4%
8295 Title IV, SSAE	10,338	10,338	10,338	10,338	10,338	10,338	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	2,179,246	758,731	532,496	224,973	-	-	11%	-65%
Total 8100-8299 · Other Federal Income	2,828,282	1,330,212	1,119,773	837,345	630,356	630,859	20%	-53%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	23,929	24,086	24,983	26,479	27,527	27,527	0%	1%
8550 Mandate Block Grant	6,097	407,545	5,489	6,049	6,650	7,051	6%	6584%
8561 State Lottery - Non Prop 20	50,316	49,337	52,264	55,394	57,585	57,585	1%	-2%
8562 State Lottery - Prop 20	20,065	19,674	20,842	22,090	22,963	22,963	0%	-2%
8560 Lottery Revenue	70,381	69,011	73,106	77,484	80,548	80,548	1%	-2%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	88,920	172,275	166,048	147,055	149,806	151,041	3%	94%
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	193,308	203,483	222,421	245,217	264,397	272,329	3%	5%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8595 Expanded Learning Opportunity Program		50,134	48,569	50,026	284,760	284,760		
8599 State Revenue - Other	-	236,856	289,128	209,240	123,399	127,101	3%	

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	-1	0	1	2	3	4		
								Percent
							2022-23	Change,
		2022-23					Percent of	2021-22 to
	2021-22	Forecast	2023-24	2024-25	2025-26	2026-27	Budget	2022-23
Total 8300-8599 · Other State Income	382,635	1,163,389	829,746	761,549	937,087	950,356	17%	204%
8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	5	-	-	-	-	-	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	35,150	5,500	5,500	5,500	5,500	5,500	0%	-84%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	943	30,000	32,046	34,083	35,895	36,972	0%	3081%
8696 Other Fundraising	864	-	-	-	-	-	0%	-100%
8697 E-Rate	15,584	32,400	34,143	35,516	36,837	37,942	0%	108%
8698 SELPA Grants	24,898	127,380	20,000	20,000	20,000	20,000	2%	412%
8699 All Other Local Revenue	623,298	32,400	32,400	32,400	32,400	32,400	0%	-95%
8792 Transfers of Apportionments - Special Education	243,062	237,782	251,892	266,975	277,533	277,533	4%	-2%
Total 8600-8799 · Other Income-Local	943,804	465,462	375,981	394,474	408,165	410,347	7%	-51%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	4,378	-					0%	-100%
Total Prior Year Adjustments	4,378	-	-	-	-	-	0%	-100%
TOTAL INCOME	8,197,690	6,777,167	6,552,536	6,656,795	7,006,059	7,123,145	100%	-17%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,095,701	1,378,385	1,419,737	1,462,329	1,506,199	1,551,385	21%	26%
1120 Teachers' Hourly	-	-	-	_	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	_	_	-	_	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	141,465	128,515	70,494	72,609	74,787	77,031	2%	-9%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	65,871	71,747	73,899	76,116	78,400	80,752	1%	9%
1215 Certificated Pupil Support - Psychologist	-	37,760	38,893	40,060	41,262	42,500	1%	
1299 Certificated Pupil Support - Other	-	57,008	58,718	60,480	62,294	64,163	1%	
1300 Certificated Supervisors' & Administrators' Salaries	247,035	279,443	287,826	296,461	305,355	314,516	4%	13%
1900 Other Certificated Salaries	-	_	_	_	_	_	0%	
Total 1000 · Certificated Salaries	1,550,071	1,952,858	1,949,568	2,008,055	2,068,296	2,130,345	29%	26%
2000 · Classified Salaries								

	-1	0	1	2	3	4		
								Percent
							2022-23	Change,
		2022-23					Percent of	2021-22 to
	2021-22	Forecast	2023-24	2024-25	2025-26	2026-27	Budget	2022-23
2111 Instructional Aide & Other Salaries	149,296	189,221	194,898	200,745	206,767	212,970	3%	27%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	54,700	52,571	54,148	55,772	57,446	59,169	1%	-4%
2200 Classified Support Salaries	41,093	60,847	62,672	64,552	66,489	68,483	1%	48%
2300 Classified Supervisors' & Administrators' Salaries	30,378	46,571	47,968	49,407	50,890	52,416	1%	53%
2400 Classified Office Staff Salaries	342,494	503,916	487,548	502,174	517,240	532,757	8%	47%
2900 Other Classified Salaries	105,267	95,658	98,528	101,484	104,528	107,664	1%	-9%
Total 2000 · Classified Salaries	723,228	948,784	945,762	974,135	1,003,359	1,033,460	14%	31%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	258,032	372,996	372,367	383,538	395,045	406,896	6%	45%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-					0%	
3311 OASDI - Social Security	42,760	58,825	58,637	60,396	62,208	64,074	1%	38%
3331 MED - Medicare	33,147	42,074	41,982	43,242	44,539	45,875	1%	27%
3401 H&W - Health & Welfare	323,830	385,150	404,407	424,628	445,859	468,152	6%	19%
3501 SUI - State Unemployment Insurance	9,069	14,508	14,477	5,964	6,143	6,328	0%	60%
3601 Workers' Compensation Insurance	2,836	3,765	3,907	4,185	4,483	4,802	0%	33%
3751 OPEB, Active Employees	-	-					0%	
3901 Other Retirement Benefits	13,888	9,488	9,458	9,741	10,034	10,335	0%	-32%
3902 Other Benefits	834	-					0%	-100%
Total 3000 · Employee Benefits	684,395	886,805	905,236	931,695	968,311	1,006,462	13%	30%
4000 · Supplies								
4111 Core Curricula Materials	66,500	66,500	72,689	80,139	86,407	89,000	1%	0%
4211 Books & Other Reference Materials	15,732	12,500	13,663	15,064	16,242	16,729	0%	-21%
4311 Student Materials	55,195	46,974	50,682	54,989	58,436	59,500	1%	-15%
4351 Office Supplies	12,000	12,000	13,117	14,461	15,592	16,060	0%	0%
4371 Custodial Supplies	55,000	55,000	55,968	19,731	20,465	21,079	1%	0%
4391 Food (Non Nutrition Program)	10,000	10,000	10,538	10,962	11,369	11,710	0%	0%
4392 Uniforms	50,000	50,000	52,690	54,808	56,847	58,552	1%	0%
4393 PE & Sports Equipment	3,500	3,500	3,688	3,837	3,979	4,099	0%	0%
4395 Before & After School Program Supplies	-	-	-	-	-	-	0%	
4399 All Other Supplies	39,200	44,200	48,314	53,265	57,432	59,155	1%	13%
4390 Other Supplies	102,700	107,700	115,230	122,872	129,627	133,516	2%	5%
4411 Non Capitalized Equipment	66,268	150,500	140,358	118,804	70,182	55,729	2%	127%
4711 Nutrition Program Food & Supplies	361,306	283,752	295,799	315,079	329,177	330,823	4%	-21%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	
Total 4000 · Supplies	734,701	734,927	757,507	741,138	726,129	722,436	11%	0%

		0	1		3	4		
								Percent
		2022 22					2022-23	Change,
	2024 22	2022-23	2022.24	2024.25	2025 25	2025.27	Percent of	2021-22 to
	2021-22	Forecast	2023-24	2024-25	2025-26	2026-27	Budget	2022-23
5000 · Operating Services								
5211 Travel & Conferences	43,255	15,299	16,122	16,770	17,394	17,916	0%	-65%
5311 Dues & Memberships	14,174	5,768	7,091	7,782	8,362	8,620	0%	-59%
5451 General Insurance	-	-	-	-	-	-	0%	
5511 Utilities	82,800	91,200	99,688	109,905	118,502	122,057	1%	10%
5521 Security Services	5,093	3,600	3,935	4,338	4,678	4,818	0%	-29%
5531 Housekeeping Services	42,000	48,000	52,467	57,845	62,369	64,240	1%	14%
5599 Other Facility Operations & Utilities	35,000	81,200	34,879	36,281	37,630	38,759	1%	132%
5611 School Rent - Private Facility	148,200	157,200	157,200	157,200	157,200	157,200	2%	6%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	98	2,500	2,635	2,740	2,842	2,928	0%	2447%
5621 Equipment Lease	15,205	15,088	16,492	18,183	19,605	20,193	0%	-1%
5631 Vendor Repairs	250,000	115,300	115,300	115,300	115,300	115,300	2%	-54%
5812 Field Trips & Pupil Transportation	15,000	51,300	56,075	61,822	66,657	68 <i>,</i> 657	1%	242%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	5,001	1,250	-	-	-	-	0%	-75%
5831 Advertisement & Recruitment	32,000	42,000	33,571	36,487	38,981	40,150	1%	31%
5841 Contracted Substitute Teachers	48,841	44,100	48,204	53,145	57,302	59,021	1%	-10%
5842 Special Education Services	170,000	115,830	126,611	139,587	150,505	155,020	2%	-32%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	193,308	203,483	222,421	245,217	264,397	272,329	3%	5%
5849 Other Student Instructional Services	37,500	20,000	-	-	-	-	0%	-47%
5852 PD Consultants & Tuition	29,500	28,925	30,655	32,719	34,460	35,194	0%	-2%
5854 Nursing & Medical (Non-IEP)	3,139	8,000	8,279	3,615	3,898	4,015	0%	155%
5859 All Other Consultants & Services	1,987,007	125,020	27,349	30,152	32,510	33,485	2%	-94%
5861 Non Instructional Software	69,343	54,446	59,514	65,613	70,745	72,867	1%	-21%
5865 Fundraising Cost	-	-	-	-	-	-	0%	
5871 District Oversight Fees	40,386	38,181	42,270	46,634	50,305	51,316	1%	-5%
5872 Special Education Fees (SELPA)	65,782	64,353	68,172	72,254	75,112	75,112	1%	-2%
5881 Intra-Agency Fees	588,042	638,794	655,051	678,980	704,922	731,967	10%	9%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	-	-	-	-	-	-	0%	
5899 All Other Expenses	16,789	8,300	8,982	9,752	10,411	10,723	0%	-51%
5911 Office Phone	12,946	13,200	13,910	14,469	15,008	15,458	0%	2%
5913 Mobile Phone	48,671	10,440	11,002	11,444	11,870	12,226	0%	-79%
5921 Internet	36,462	36,000	37,937	39,462	40,930	42,158	1%	-1%
5923 Website Hosting	4,396	13,600	3,794	3,946	4,093	4,216	0%	209%

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	-1	0	1	2	3	4		
								Percent
							2022-23	Change,
		2022-23					Percent of	2021-22 to
	2021-22	Forecast	2023-24	2024-25	2025-26	2026-27	Budget	2022-23
5931 Postage & Shipping	3,623	3,732	3,933	4,091	4,243	4,370	0%	3%
5999 Other Communications	20,791	3,000	3,161	3,288	3,411	3,513	0%	-86%
Total 5000 · Operating Services	4,064,352	2,059,109	1,966,699	2,079,019	2,183,641	2,243,828	31%	-49%
6000 · Capital Outlay								
6901 Depreciation Expense	100,805	88,753	75,547	45,066	35,716	22,970	1%	-12%
6903 Amortization Expense	-	-					0%	
6999 Capital Outlay	-	-					0%	
Total 6000 · Capital Outlay	100,805	88,753	75,547	45,066	35,716	22,970	1%	-12%
7000 · Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 · Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	7,857,552	6,671,236	6,600,319	6,779,108	6,985,453	7,159,502	100%	-15%
NET INCOME	340,138	105,932	(47,782)	(122,313)	20,606	(36,357)		
Beginning Cash Balance	1,729,523	2,424,851	2,890,583	2,953,480	2,869,970	3,010,036		
Cash Flow from Operating Activities								
Net Income	340,138	105,932	(47,782)	(122,313)	20,606	(36,357)		
Change in Accounts Receivable								
Prior Year Accounts Receivable	2,212,545	1,910,355	1,046,685	971,267	939,325	900,961		
Current Year Accounts Receivable	(1,971,399)	(1,046,685)	(971,267)	(939,325)	(900,961)	(914,988)		
Change in Due from	(3,195)	-	-	-	-	-		
Change in Accounts Payable	(215,445)	(46,681)	(44,347)	(42,129)	(40,023)	(38,022)		
Change in Due to	304,408	(253,408)	16,999	17,509	99,666	99,666		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(9,201)	-	-	-	-	-		
Change in Prepaid Expenditures	(56,229)	(132,533)	(12,938)	(13,585)	(14,264)	(14,977)		
Change in Deposits	(50)	-	-	-	-	-		
Change in Deferred Revenue	(2,489)	-	-	-	-	-		
Change in Other Long Term Assets		-	-	-	-	-		
Change in Other Long Term Liabilities		-	-	-	-	-		
Depreciation Expense	100,805	88,753	75,547	45,066	35,716	22,970		
Cash Flow from Investing Activities								
Capital Expenditures	(4,560)	(160,000)	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

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		2021-22	2022-23 Forecast	2023-24	2 2024-25	2025-26	2026-27	2022-23 Percent of Budget	Percent Change, 2021-22 to 2022-23
Use - Loans Ending Cash Balance		2,424,851	2,890,583	2,953,480	2,869,970	3,010,036	3,029,289		
Month with Lowest Ending Cash Balance	L	Jul: \$	Oct: \$1,865,991			. ,	Sep: \$2,434,597		
	5% Reserve Goal	392,878	333,562	330,016	338,955	349,273	357,975		
Operating Income EBITDA Net Income as a Percent of Expenses Ending Cash as a Percent of Expenses		440,943 440,943 4.3% 30.9%		27,764 27,764 -0.7% 44.7%		56,322	(13,387) (13,387) -0.5% 42.3%		