

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4		
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget	Percent Change, 2022-23 to 2023-24
Enrollment	333	346	355	375	375	375		
ADA	307.25	325.24	337.25	356.25	358.13	358.13		
ADA %		94%	95%	95%	96%	96%		
UPP		87%	88%	88%	88%	88%		
<b>Income</b>								
<b>8011-8098 · Local Control Funding Formula Sources</b>								
8011 Local Control Funding Formula	2,341,236	2,727,431	3,022,975	3,368,748	3,560,135	3,672,681	35%	16%
8012 Education Protection Account	684,653	778,227	806,965	852,427	856,914	856,914	10%	14%
8019 Local Control Funding Formula - Prior Year	(31,837)						0%	-100%
8096 In Lieu of Property Taxes	973,322	1,080,229	1,120,119	1,183,224	1,189,451	1,189,451	14%	11%
8098 In Lieu of Property Taxes, Prior Year	31,837						0%	-100%
<b>Total 8011-8098 · Local Control Funding Formula Sources</b>	<b>3,999,211</b>	<b>4,585,888</b>	<b>4,950,059</b>	<b>5,404,399</b>	<b>5,606,500</b>	<b>5,719,046</b>	<b>59%</b>	<b>15%</b>
<b>8100-8299 · Federal Revenue</b>							0%	
8181 Special Education - Federal (IDEA)	75,159	79,560	82,498	87,146	87,605	87,605	1%	6%
8221 Child Nutrition - Federal	357,012	352,167	361,327	381,684	381,684	381,684	5%	-1%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	131,172	131,172	131,172	131,172	131,172	131,172	2%	0%
8292 Title II	16,901	16,901	16,901	16,901	16,901	16,901	0%	0%
8294 Title III	12,355	12,470	12,803	13,136	13,876	13,876	0%	1%
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	422,414	845,605	103,757	-	-	-	11%	100%
<b>Total 8100-8299 · Other Federal Income</b>	<b>1,025,014</b>	<b>1,447,875</b>	<b>718,458</b>	<b>640,038</b>	<b>641,237</b>	<b>641,237</b>	<b>19%</b>	<b>41%</b>
<b>8300-8599 · Other State Revenue</b>								
8520 Child Nutrition - State	135,198	137,404	140,978	148,920	148,920	148,920	2%	2%
8550 Mandate Block Grant	5,699	6,098	6,710	7,186	7,833	8,032	0%	7%
8561 State Lottery - Non Prop 20	52,467	55,291	57,333	60,563	60,881	60,881	1%	5%
8562 State Lottery - Prop 20	20,678	21,791	22,596	23,869	23,994	23,994	0%	5%
8560 Lottery Revenue	73,145	77,082	79,928	84,431	84,876	84,876	1%	5%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	272,647	279,542	267,738	216,462	230,566	222,085	4%	3%
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	203,483	203,483	203,483	203,483	203,483	203,483	3%	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8595 Expanded Learning Opportunity Program	250,000	205,980	288,981	309,871	310,083	311,857	3%	-18%
8596 Prop 28 Arts & Music		58,785	60,355	61,925	65,413	65,413	1%	

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4	
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget
8599 State Revenue - Other	529,259	363,527	903,811	250,000	250,000	187,561	5%
<b>Total 8300-8599 • Other State Income</b>	<b>1,469,431</b>	<b>1,331,900</b>	<b>1,951,982</b>	<b>1,282,279</b>	<b>1,301,174</b>	<b>1,232,226</b>	<b>17%</b>
<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	574	-	-	-	-	-	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	20,750	5,500	5,500	5,500	5,500	5,500	0%
8694 In Kind Donations	-	-	-	-	-	-	0%
8695 Contributions & Events	30,000	20,000	20,000	20,000	20,000	20,000	0%
8696 Other Fundraising	-	-	-	-	-	-	0%
8697 E-Rate	32,400	32,400	32,400	32,400	32,400	32,400	0%
8698 SELPA Grants	134,630	30,000	20,000	20,000	20,000	20,000	0%
8699 All Other Local Revenue	32,400	20,000	20,000	20,000	20,000	20,000	0%
8792 Transfers of Apportionments - Special Education	300,712	318,319	330,073	348,669	350,504	350,504	4%
<b>Total 8600-8799 • Other Income-Local</b>	<b>551,466</b>	<b>426,219</b>	<b>427,973</b>	<b>446,569</b>	<b>448,404</b>	<b>448,404</b>	<b>5%</b>
<b>Prior Year Adjustments</b>							
8999 Other Prior Year Adjustment	14,079	-	-	-	-	-	0%
<b>Total Prior Year Adjustments</b>	<b>14,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL INCOME</b>	<b>7,059,201</b>	<b>7,791,881</b>	<b>8,048,472</b>	<b>7,773,286</b>	<b>7,997,316</b>	<b>8,040,913</b>	<b>100%</b>
<b>Expense</b>							
<b>1000 • Certificated Salaries</b>							
1110 Teachers' Salaries	1,255,356	1,509,692	1,570,080	1,632,883	1,681,869	1,732,325	20%
1120 Teachers' Hourly	-	-	-	-	-	-	0%
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%
1175 Teachers' Salaries - Stipend/Extra Duty	226,302	290,802	302,434	314,531	323,967	333,686	4%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%
1213 Certificated Pupil Support - Guidance & Counseling	59,094	98,974	102,932	107,050	110,261	113,569	1%
1215 Certificated Pupil Support - Psychologist	41,626	89,735	93,324	97,057	99,969	102,968	1%
1299 Certificated Pupil Support - Other	9,501	-	-	-	-	-	0%
1300 Certificated Supervisors' & Administrators' Salaries	271,803	300,960	312,998	325,518	335,284	345,342	4%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%
<b>Total 1000 • Certificated Salaries</b>	<b>1,863,682</b>	<b>2,290,162</b>	<b>2,381,768</b>	<b>2,477,039</b>	<b>2,551,350</b>	<b>2,627,891</b>	<b>30%</b>

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4		
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget	Percent Change, 2022-23 to 2023-24
<b>2000 • Classified Salaries</b>								
2111 Instructional Aide & Other Salaries	245,453	326,854	339,929	241,055	248,286	193,680	4%	33%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	58,238	54,598	56,781	59,053	60,824	62,649	1%	-6%
2200 Classified Support Salaries	58,320	91,640	95,305	99,117	102,091	105,154	1%	57%
2300 Classified Supervisors' & Administrators' Salaries	46,745	38,905	40,461	42,080	43,342	44,642	1%	-17%
2400 Classified Office Staff Salaries	461,917	512,466	532,965	554,283	570,912	588,039	7%	11%
2900 Other Classified Salaries	44,300	62,948	65,466	68,084	70,127	72,231	1%	42%
<b>Total 2000 • Classified Salaries</b>	<b>914,973</b>	<b>1,087,410</b>	<b>1,130,907</b>	<b>1,063,672</b>	<b>1,095,582</b>	<b>1,066,395</b>	<b>14%</b>	<b>19%</b>
<b>3000 • Employee Benefits</b>								
3111 STRS - State Teachers Retirement System	356,125	437,421	454,918	473,114	487,308	501,927	6%	23%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	55,596	67,419	70,116	65,948	67,926	66,116	1%	21%
3331 MED - Medicare	40,778	48,975	50,934	51,340	52,881	53,567	1%	20%
3401 H&W - Health & Welfare	371,789	435,078	469,884	490,889	515,433	531,878	6%	17%
3501 SUI - State Unemployment Insurance	15,822	1,689	1,756	1,770	1,823	1,847	0%	-89%
3601 Workers' Compensation Insurance	-	-	-	-	-	-	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	16,779	10,874	11,309	10,637	10,956	10,664	0%	-35%
3902 Other Benefits	629						0%	-100%
<b>Total 3000 • Employee Benefits</b>	<b>857,517</b>	<b>1,001,456</b>	<b>1,058,917</b>	<b>1,093,698</b>	<b>1,136,327</b>	<b>1,166,000</b>	<b>13%</b>	<b>17%</b>
<b>4000 • Supplies</b>								
4111 Core Curricula Materials	117,856	77,856	83,029	108,592	112,056	115,418	1%	-34%
4211 Books & Other Reference Materials	18,500	18,500	19,729	12,909	13,321	13,720	0%	0%
4311 Student Materials	77,645	89,758	95,078	102,953	105,602	108,050	1%	16%
4351 Office Supplies	13,200	13,200	14,077	9,600	9,906	10,203	0%	0%
4371 Custodial Supplies	19,200	19,200	20,476	22,341	23,053	23,745	0%	0%
4391 Food (Non Nutrition Program)	12,500	12,500	13,330	14,545	15,009	15,459	0%	0%
4392 Uniforms	50,000	50,000	41,576	22,500	23,218	23,914	1%	0%
4393 PE & Sports Equipment	13,500	13,500	3,638	3,758	3,877	3,994	0%	0%
4395 Before & After School Program Supplies	178	190	203	222	229	235	0%	7%
4399 All Other Supplies	54,200	47,000	50,123	54,688	56,433	58,126	1%	-13%
4390 Other Supplies	130,378	123,190	108,870	95,712	98,765	101,728	2%	-6%
4411 Non Capitalized Equipment	150,500	150,500	152,726	122,500	122,675	122,846	2%	0%
4711 Nutrition Program Food & Supplies	385,609	371,931	383,513	407,145	409,181	411,227	5%	-4%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4		
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget	Percent Change, 2022-23 to 2023-24
<b>Total 4000 • Supplies</b>	<b>912,888</b>	<b>864,135</b>	<b>877,497</b>	<b>881,752</b>	<b>894,560</b>	<b>906,937</b>	<b>11%</b>	<b>-5%</b>
<b>5000 • Operating Services</b>								
5211 Travel & Conferences	15,299	15,299	16,315	17,802	18,369	18,921	0%	0%
5311 Dues & Memberships	10,933	10,933	11,633	12,283	12,671	13,053	0%	0%
5451 General Insurance	-	-	-	-	-	-	0%	
5511 Utilities	91,200	91,200	97,259	106,118	109,504	112,789	1%	0%
5521 Security Services	3,600	3,600	3,839	4,189	4,323	4,452	0%	0%
5531 Housekeeping Services	38,954	50,954	54,339	59,289	61,180	63,016	1%	31%
5599 Other Facility Operations & Utilities	41,200	47,200	49,060	50,674	52,290	53,859	1%	15%
5611 School Rent - Private Facility	159,420	167,945	167,945	167,945	167,945	167,945	2%	5%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	2,500	-	-	-	-	-	0%	-100%
5621 Equipment Lease	33,888	34,020	36,280	39,585	40,848	42,073	0%	0%
5631 Vendor Repairs	215,300	180,300	187,404	100,162	131,124	102,058	2%	-16%
5812 Field Trips & Pupil Transportation	118,406	118,406	123,071	104,575	107,911	111,148	2%	0%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	69,950	63,000	67,185	16,636	17,166	17,681	1%	-10%
5841 Contracted Substitute Teachers	99,100	56,700	60,467	65,975	68,080	70,122	1%	-43%
5842 Special Education Services	112,955	120,886	128,917	140,660	145,147	149,502	2%	7%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	203,483	217,769	232,237	253,392	261,475	269,320	3%	7%
5849 Other Student Instructional Services	-	-	-	-	-	-	0%	
5852 PD Consultants & Tuition	42,559	31,425	33,513	36,565	37,732	38,864	0%	-26%
5854 Nursing & Medical (Non-IEP)	8,000	3,000	3,199	3,491	3,602	3,710	0%	-63%
5859 All Other Consultants & Services	109,220	102,520	102,521	39,354	41,322	43,388	1%	-6%
5861 Non Instructional Software	54,446	54,446	58,063	63,352	65,373	67,335	1%	0%
5865 Fundraising Cost	-	-	-	-	-	-	0%	
5871 District Oversight Fees	39,992	45,859	49,501	54,044	56,065	57,190	1%	15%
5872 Special Education Fees (SELPA)	75,174	79,576	82,514	87,163	87,622	87,622	1%	6%
5881 Intra-Agency Fees	708,403	758,709	732,050	709,725	687,357	683,894	10%	7%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	8,786	-	-	-	-	-	0%	-100%
5899 All Other Expenses	8,300	8,300	8,851	9,658	9,966	10,265	0%	0%
5911 Office Phone	13,200	13,200	13,720	14,171	14,624	15,062	0%	0%
5913 Mobile Phone	22,440	22,440	23,324	4,767	4,919	5,066	0%	0%
5921 Internet	36,000	36,000	37,418	38,649	39,882	41,079	0%	0%

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4	
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget
5923 Website Hosting	13,600	3,600	3,742	3,865	3,988	4,108	0%
5931 Postage & Shipping	2,948	3,037	3,157	3,260	3,364	3,465	0%
5999 Other Communications	3,000	3,000	3,118	3,221	3,324	3,423	0%
<b>Total 5000 · Operating Services</b>	<b>2,362,257</b>	<b>2,343,324</b>	<b>2,390,644</b>	<b>2,210,571</b>	<b>2,257,173</b>	<b>2,260,409</b>	<b>31%</b>
<b>6000 · Capital Outlay</b>							
6901 Depreciation Expense	87,626	80,246	49,766	40,416	26,783	6,396	1%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	0%
6912 Amortization Expense - Other	-	-	-	-	-	-	0%
6999 Capital Outlay	-	-	-	-	-	-	0%
<b>Total 6000 · Capital Outlay</b>	<b>87,626</b>	<b>80,246</b>	<b>49,766</b>	<b>40,416</b>	<b>26,783</b>	<b>6,396</b>	<b>1%</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>6,998,941</b>	<b>7,666,733</b>	<b>7,889,499</b>	<b>7,767,147</b>	<b>7,961,775</b>	<b>8,034,027</b>	<b>100%</b>
<b>NET INCOME</b>	<b>60,259</b>	<b>125,148</b>	<b>158,974</b>	<b>6,138</b>	<b>35,541</b>	<b>6,886</b>	<b>10%</b>
<b>Beginning Cash Balance</b>	2,555,367	3,036,162	1,786,152	2,071,104	2,149,054	2,184,024	
<b>Cash Flow from Operating Activities</b>							
Net Income	60,259	125,148	158,974	6,138	35,541	6,886	
Change in Accounts Receivable							
Prior Year Accounts Receivable	2,409,809	1,252,853	1,334,159	1,236,106	1,183,346	1,189,759	
Current Year Accounts Receivable	(1,252,853)	(1,334,159)	(1,236,106)	(1,183,346)	(1,189,759)	(1,205,054)	
Change in Due from	38	-	-	-	-	-	
Change in Accounts Payable	(1,161,077)	(16,519)	(15,693)	(14,908)	(14,163)	(13,455)	
Change in Due to	1,075,447	(1,155,764)	-	-	-	-	
Change in Accrued Vacation	-	-	-	-	-	-	
Change in Payroll Liabilities	(43,536)	-	-	-	-	-	
Change in Prepaid Expenditures	(15,144)	(62,976)	(6,148)	(6,455)	(6,778)	(7,117)	
Change in Deposits	(98,000)	-	-	-	-	-	
Change in Deferred Revenue	(505,275)	-	-	-	-	-	
Change in Other Long Term Assets	-	-	-	-	-	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	
Depreciation Expense	87,626	80,246	49,766	40,416	26,783	6,396	
<b>Cash Flow from Investing Activities</b>							
Capital Expenditures	(76,500)	(50,000)	-	-	-	-	
<b>Cash Flow from Financing Activities</b>							
Source - Sale of Receivables	-	-	-	-	-	-	

**BERT CORONA CHARTER SCHOOL**
**Multi-Year Budget Detail**

Prepared by ExED. For use by ExED and ExED clients only. © 2023 ExED

	-1	0	1	2	3	4		
	2022-23	2023-24 Trend	2024-25	2025-26	2026-27	2027-28	2023-24 Percent of Budget	Percent Change, 2022-23 to 2023-24
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,036,162</b>	<b>1,874,990</b>	<b>2,071,104</b>	<b>2,149,054</b>	<b>2,184,024</b>	<b>2,161,440</b>		
Month with Lowest Ending Cash Balance	Jul: \$	Mar: \$846,877	Oct: \$1,554,918	Mar: \$1,791,469	Sep: \$1,959,980	Mar: \$1,978,939		
5% Reserve Goal	349,947	383,337	394,475	388,357	398,089	401,701		
Operating Income	147,885	205,394	208,739	46,554	62,323	13,282		
EBITDA	147,885	205,394	208,739	46,554	62,323	13,282		
Net Income as a Percent of Expenses	0.9%	1.6%	2.0%	0.1%	0.4%	0.1%		
Ending Cash as a Percent of Expenses	43.4%	24.5%	26.3%	27.7%	27.4%	26.9%		