

MONSEÑOR OSCAR ROMERO CHARTER SCHOOL
Multi-Year Budget Detail

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	-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	275	299	320	335	346	347		
ADA	254.51	281.06	304.00	319.93	330.43	331.39		
ADA %		94%	95%	96%	96%	96%		
UPP		96%	96%	96%	96%	96%		
Income								
8011-8098 • Local Control Funding Formula Sources								
8011 Local Control Funding Formula	1,981,087	2,415,670	2,775,241	3,078,724	3,343,259	3,458,260	36%	22%
8012 Education Protection Account	567,804	673,313	728,268	766,418	791,584	793,872	10%	19%
8019 Local Control Funding Formula - Prior Year	(13,650)						0%	-100%
8096 In Lieu of Property Taxes	806,250	933,493	1,009,684	1,062,577	1,097,467	1,100,639	14%	16%
8098 In Lieu of Property Taxes, Prior Year	13,650						0%	-100%
Total 8011-8098 • Local Control Funding Formula Sources	3,355,140	4,022,476	4,513,193	4,907,719	5,232,311	5,352,771	60%	20%
8100-8299 • Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	62,258	34,625	37,375	40,000	41,875	43,250	1%	-44%
8221 Child Nutrition - Federal	275,515	286,368	306,481	320,848	331,383	332,341	4%	4%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	147,967	147,967	147,967	147,967	147,967	147,967	2%	0%
8292 Title II	16,715	16,715	16,715	16,715	16,715	16,715	0%	0%
8294 Title III	13,499	12,584	13,583	14,537	15,219	15,719	0%	-7%
8295 Title IV, SSAE	11,151	11,151	11,151	11,151	11,151	11,151	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	531,733	1,042,622	34,269	-	-	-	15%	96%
Total 8100-8299 • Other Federal Income	1,058,839	1,552,032	567,542	551,218	564,310	567,142	23%	47%
8300-8599 • Other State Revenue								
8520 Child Nutrition - State	101,522	108,530	116,152	121,597	125,590	125,953	2%	7%
8550 Mandate Block Grant	5,029	5,051	5,798	6,478	7,035	7,411	0%	0%
8561 State Lottery - Non Prop 20	43,428	47,780	51,680	54,387	56,173	56,335	1%	10%
8562 State Lottery - Prop 20	17,116	18,831	20,368	21,435	22,139	22,203	0%	10%
8560 Lottery Revenue	60,544	66,611	72,048	75,822	78,312	78,538	1%	10%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	-	-	-	-	-	-	0%	
8592 State Mental Health	-	-	-	-	-	-	0%	
8593 After School Education & Safety	203,483	227,879	253,493	274,106	292,138	301,771	3%	12%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8595 Expanded Learning Opportunity Program	200,000	153,405	235,433	299,863	301,283	301,283	2%	-23%
8596 Prop 28 Arts & Music		49,600	53,540	57,300	59,986	61,955	1%	

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8599 State Revenue - Other	1,110,264	300,000	850,457	250,000	250,000	187,561	4%	-73%
Total 8300-8599 · Other State Income	1,680,842	911,077	1,586,920	1,085,166	1,114,343	1,064,473	13%	-46%
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	5,000	5,000	5,000	5,000	5,000	0%	-50%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	1,960	-	-	-	-	-	0%	-100%
8696 Other Fundraising	-	-	-	-	-	-	0%	
8697 E-Rate	-	-	-	-	-	-	0%	
8698 SELPA Grants	56,380	15,000	15,000	15,000	15,000	15,000	0%	-73%
8699 All Other Local Revenue	25,200	15,000	15,000	15,000	15,000	15,000	0%	-40%
8792 Transfers of Apportionments - Special Education	249,094	230,469	249,280	262,339	270,953	271,736	3%	-7%
Total 8600-8799 · Other Income-Local	342,634	265,469	284,280	297,339	305,953	306,736	4%	-23%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	20,766	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	20,766	-	-	-	-	-	0%	-100%
TOTAL INCOME	6,458,221	6,751,054	6,951,935	6,841,441	7,216,916	7,291,122	100%	5%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,202,862	1,600,116	1,664,121	1,730,685	1,782,606	1,836,084	22%	33%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	10,886	48,891	50,847	52,881	54,467	56,101	1%	349%
1175 Teachers' Salaries - Stipend/Extra Duty	204,313	239,953	249,551	259,534	267,320	275,339	3%	17%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	54,695	78,023	81,144	84,390	86,922	89,529	1%	43%
1215 Certificated Pupil Support - Psychologist	17,904	77,235	80,325	83,538	86,044	88,625	1%	331%
1299 Certificated Pupil Support - Other	1,916	-	-	-	-	-	0%	-100%
1300 Certificated Supervisors' & Administrators' Salaries	158,342	178,575	185,718	193,147	198,941	204,910	2%	13%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,650,918	2,222,794	2,311,706	2,404,174	2,476,299	2,550,588	30%	35%

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	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
2000 • Classified Salaries								
2111 Instructional Aide & Other Salaries	187,719	234,779	244,170	184,746	190,288	195,997	3%	25%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	180	-	-	-	-	-	0%	-100%
2200 Classified Support Salaries	78,097	88,420	91,957	65,393	67,354	69,375	1%	13%
2300 Classified Supervisors' & Administrators' Salaries	56,862	34,305	35,677	37,104	38,217	39,364	0%	-40%
2400 Classified Office Staff Salaries	405,051	509,045	529,406	550,583	567,100	584,113	7%	26%
2900 Other Classified Salaries	64,354	37,263	38,753	40,303	41,512	42,758	1%	-42%
Total 2000 • Classified Salaries	792,262	903,811	939,964	878,129	904,472	931,607	12%	14%
3000 • Employee Benefits								
3111 STRS - State Teachers Retirement System	295,455	424,554	441,536	459,197	472,973	487,162	6%	44%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	50,221	56,036	58,278	54,444	56,077	57,760	1%	12%
3331 MED - Medicare	35,597	45,336	47,149	47,593	49,021	50,492	1%	27%
3401 H&W - Health & Welfare	306,601	295,372	319,002	334,952	351,700	369,285	4%	-4%
3501 SUI - State Unemployment Insurance	13,743	1,563	1,626	1,641	1,690	1,741	0%	-89%
3601 Workers' Compensation Insurance	-	-	-	-	-	-	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	10,840	8,134	8,460	7,903	8,140	8,384	0%	-25%
3902 Other Benefits	672	-	-	-	-	-	0%	-100%
Total 3000 • Employee Benefits	713,129	830,996	876,050	905,731	939,602	974,824	11%	17%
4000 • Supplies								
4111 Core Curricula Materials	78,804	45,354	50,452	73,004	77,807	80,373	1%	-42%
4211 Books & Other Reference Materials	10,000	10,000	10,562	8,014	8,410	8,621	0%	0%
4311 Student Materials	58,537	77,952	86,134	92,549	97,931	100,495	1%	33%
4351 Office Supplies	10,800	9,600	9,600	9,600	9,600	9,600	0%	-11%
4371 Custodial Supplies	18,000	14,400	14,400	14,400	14,400	14,400	0%	-20%
4391 Food (Non Nutrition Program)	6,000	6,000	6,000	6,000	6,000	6,000	0%	0%
4392 Uniforms	13,000	13,000	13,512	13,957	14,402	14,834	0%	0%
4393 PE & Sports Equipment	6,400	6,400	7,119	7,698	8,205	8,475	0%	0%
4395 Before & After School Program Supplies	2,000	2,000	2,160	2,268	2,381	2,500	0%	0%
4399 All Other Supplies	44,000	45,000	46,773	36,502	37,667	38,797	1%	2%
4390 Other Supplies	71,400	72,400	75,565	66,425	68,655	70,606	1%	1%
4411 Non Capitalized Equipment	133,800	127,300	128,290	129,092	129,804	130,219	2%	-5%
4711 Nutrition Program Food & Supplies	292,468	296,266	318,660	335,265	348,005	350,756	4%	1%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	

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Total 4000 • Supplies	673,809	653,272	693,662	728,350	754,612	765,069	9%	-3%
5000 • Operating Services								
5211 Travel & Conferences	22,224	17,099	17,773	17,497	18,055	18,597	0%	-23%
5311 Dues & Memberships	7,084	6,805	7,570	8,185	8,724	9,011	0%	-4%
5451 General Insurance	-	-	-	-	-	-	0%	
5511 Utilities	98,400	98,400	109,460	118,361	126,147	130,307	1%	0%
5521 Security Services	1,440	1,440	1,602	1,732	1,846	1,907	0%	0%
5531 Housekeeping Services	36,000	36,000	37,418	38,649	39,882	41,079	0%	0%
5599 Other Facility Operations & Utilities	244,207	100,000	100,000	100,000	100,000	100,000	1%	-59%
5611 School Rent - Private Facility	-	-	-	-	-	-	0%	
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	2,500	2,800	3,114	3,368	3,589	3,708	0%	12%
5621 Equipment Lease	22,408	22,408	24,051	25,403	26,637	27,476	0%	0%
5631 Vendor Repairs	28,072	30,000	30,000	30,000	30,000	30,000	0%	7%
5812 Field Trips & Pupil Transportation	48,200	48,200	50,099	39,938	41,212	42,448	1%	0%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	67,000	56,000	62,294	12,217	13,021	13,450	1%	-16%
5841 Contracted Substitute Teachers	19,600	19,600	21,803	23,576	25,127	25,956	0%	0%
5842 Special Education Services	100,000	111,989	124,577	134,707	143,569	148,303	2%	12%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	203,483	227,879	253,493	274,106	292,138	301,771	3%	12%
5849 Other Student Instructional Services	55,000	72,000	-	-	-	-	1%	31%
5852 PD Consultants & Tuition	38,925	37,925	42,188	36,561	38,966	40,251	1%	-3%
5854 Nursing & Medical (Non-IEP)	8,000	3,000	3,118	3,221	3,324	3,423	0%	-63%
5859 All Other Consultants & Services	84,020	84,020	93,464	30,096	32,075	33,133	1%	0%
5861 Non Instructional Software	62,750	62,750	69,803	73,074	77,881	80,449	1%	0%
5865 Fundraising Cost	-	-	-	-	-	-	0%	
5871 District Oversight Fees	33,551	40,225	45,132	49,077	52,323	53,528	1%	20%
5872 Special Education Fees (SELPA)	62,270	7,953	8,600	9,070	9,385	9,450	0%	-87%
5881 Intra-Agency Fees	603,828	655,648	652,470	692,927	723,767	753,220	9%	9%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	(2,221)	-	-	-	-	-	0%	-100%
5899 All Other Expenses	8,600	8,600	9,377	10,009	10,572	10,912	0%	0%
5911 Office Phone	8,400	8,400	8,731	9,018	9,306	9,585	0%	0%
5913 Mobile Phone	22,800	23,484	24,409	25,212	26,017	26,797	0%	3%
5921 Internet	20,400	22,800	23,698	3,221	3,324	3,423	0%	12%

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5923 Website Hosting	4,718	3,754	2,863	2,957	3,051	3,143	0%
5931 Postage & Shipping	2,106	2,169	2,254	2,328	2,403	2,475	0%
5999 Other Communications	6,000	6,000	6,236	6,442	6,647	6,846	0%
Total 5000 · Operating Services	1,919,766	1,817,346	1,835,598	1,780,952	1,868,986	1,930,649	25%
6000 · Capital Outlay							
6901 Depreciation Expense	800,226	781,037	750,064	745,775	734,229	725,584	11%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	0%
6912 Amortization Expense - Other	-	-	-	-	-	-	0%
6999 Capital Outlay	-	-	-	-	-	-	0%
Total 6000 · Capital Outlay	800,226	781,037	750,064	745,775	734,229	725,584	11%
7000 · Other Outgo							
7438 Interest Expense	158,651	145,165	141,523	137,808	134,017	130,151	2%
Total 7000 · Other Outgo	158,651	145,165	141,523	137,808	134,017	130,151	2%
TOTAL EXPENSE	6,708,761	7,354,421	7,548,567	7,580,918	7,812,218	8,008,472	100%
NET INCOME	(250,540)	(603,367)	(596,632)	(739,477)	(595,302)	(717,350)	
Beginning Cash Balance	4,370,985	3,839,081	2,460,242	2,538,585	2,354,797	2,262,861	
Cash Flow from Operating Activities							
Net Income	(250,540)	(603,367)	(596,632)	(739,477)	(595,302)	(717,350)	
Change in Accounts Receivable							
Prior Year Accounts Receivable	869,180	818,358	1,082,203	958,513	946,167	970,833	
Current Year Accounts Receivable	(818,358)	(1,082,203)	(958,513)	(946,167)	(970,833)	(988,854)	
Change in Due from	(335)	-	-	-	-	-	
Change in Accounts Payable	(1,103,974)	(8,396)	(7,976)	(7,577)	(7,198)	(6,838)	
Change in Due to	821,416	(938,466)	-	-	-	-	
Change in Accrued Vacation	-	-	-	-	-	-	
Change in Payroll Liabilities	(16,825)	-	-	-	-	-	
Change in Prepaid Expenditures	(22,759)	(69,012)	(6,737)	(7,074)	(7,427)	(7,799)	
Change in Deposits	-	-	-	-	-	-	
Change in Deferred Revenue	(549,862)	-	-	-	-	-	
Change in Other Long Term Assets	-	-	-	-	-	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	
Depreciation Expense	801,128	781,037	750,064	745,775	734,229	725,584	
Cash Flow from Investing Activities							
Capital Expenditures	-	-	-	-	-	-	
Cash Flow from Financing Activities							
Source - Sale of Receivables	-	-	-	-	-	-	

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Use - Sale of Receivables	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	
Use - Loans	(260,975)	(180,424)	(184,066)	(187,781)	(191,571)	(195,438)	
Ending Cash Balance	3,839,081	2,556,608	2,538,585	2,354,797	2,262,861	2,042,999	
Month with Lowest Ending Cash Balance	Jul: \$	Mar: \$1,811,127	Oct: \$2,423,191	Jun: \$2,314,448	Jun: \$2,220,451	Jun: \$1,998,785	
5% Reserve Goal	335,438	367,721	377,428	379,046	390,611	400,424	
Operating Income	549,686	177,670	153,432	6,298	138,927	8,234	
EBITDA	708,337	322,834	294,955	144,105	272,945	138,384	
Net Income as a Percent of Expenses	-3.7%	-8.2%	-7.9%	-9.8%	-7.6%	-9.0%	
Ending Cash as a Percent of Expenses	57.2%	34.8%	33.6%	31.1%	29.0%	25.5%	