

Bert Corona Charter High 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	210	213	241	255	275	280		
ADA	180.50	195.96	224.13	237.15	255.75	260.40		
ADA %		92%	93%	93%	93%	93%		
UPP		91%	92%	92%	92%	92%		
Income								
8011-8098 • Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,198,415	2,650,637	3,189,899	3,513,857	3,938,938	4,109,134	54%	21%
8012 Education Protection Account	35,924	39,192	44,826	47,430	51,150	52,080	1%	9%
8019 Local Control Funding Formula - Prior Year	-						0%	
8096 In Lieu of Property Taxes	596,577	650,848	744,410	787,653	849,430	864,874	13%	9%
8098 In Lieu of Property Taxes, Prior Year	-						0%	
Total 8011-8098 • Local Control Funding Formula Sources	2,830,917	3,340,677	3,979,135	4,348,941	4,839,518	5,026,089	68%	18%
8100-8299 • Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	43,939	47,936	54,827	58,012	62,562	63,699	1%	9%
8221 Child Nutrition - Federal	118,254	135,128	152,891	161,773	174,461	177,633	3%	14%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	75,757	75,757	75,757	75,757	75,757	75,757	2%	0%
8292 Title II	8,815	8,815	8,815	8,815	8,815	8,815	0%	0%
8294 Title III	4,919	4,805	5,117	5,790	6,126	6,607	0%	-2%
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	615,414	283,636	-	-	-	-	6%	-54%
Total 8100-8299 • Other Federal Income	877,098	566,077	307,407	320,146	337,721	342,511	11%	-35%
8300-8599 • Other State Revenue								
8520 Child Nutrition - State	51,969	47,080	53,268	56,363	60,784	61,889	1%	-9%
8550 Mandate Block Grant	8,476	9,958	11,237	13,275	14,495	15,944	0%	17%
8561 State Lottery - Non Prop 20	30,624	33,313	38,102	40,316	43,478	44,268	1%	9%
8562 State Lottery - Prop 20	12,069	13,129	15,017	15,889	17,135	17,447	0%	9%
8560 Lottery Revenue	42,693	46,443	53,119	56,205	60,613	61,715	1%	9%
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%	
8595 Expanded Learning Opportunity Program	-	-	-	-	-	-	0%	
8596 Prop 28 Arts & Music		36,185	38,537	43,603	46,136	49,754	1%	

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8599 State Revenue - Other	180,720	648,455	417,504	250,000	250,000	250,000	13%	259%
Total 8300-8599 · Other State Income	283,858	788,121	573,666	419,446	432,027	439,302	16%	178%
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	-	-	-	-	-	-	0%	
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	12,812	20,000	22,629	23,944	25,822	26,291	0%	56%
8696 Other Fundraising	5,899	-	-	-	-	-	0%	-100%
8697 E-Rate	2,189	-	-	-	-	-	0%	-100%
8698 SELPA Grants	47,400	25,000	20,000	20,000	20,000	20,000	1%	-47%
8699 All Other Local Revenue	21,600	10,000	10,000	10,000	10,000	10,000	0%	-54%
8792 Transfers of Apportionments - Special Education	175,798	191,790	219,361	232,103	250,308	254,859	4%	9%
Total 8600-8799 · Other Income-Local	265,698	246,790	271,990	286,047	306,129	311,150	5%	-7%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	(255)	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	(255)	-	-	-	-	-	0%	-100%
TOTAL INCOME	4,257,315	4,941,664	5,132,198	5,374,580	5,915,395	6,119,051	100%	16%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,087,625	1,193,834	1,241,587	1,291,250	1,342,900	1,396,616	24%	10%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	110,251	133,466	62,202	64,690	67,278	69,969	3%	21%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	90,659	110,700	115,128	119,733	124,522	129,503	2%	22%
1215 Certificated Pupil Support - Psychologist	53,809	59,321	61,694	64,162	66,728	69,398	1%	10%
1299 Certificated Pupil Support - Other	2,874	-	-	-	-	-	0%	-100%
1300 Certificated Supervisors' & Administrators' Salaries	70,309	136,699	142,167	147,854	153,768	159,919	3%	94%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,415,527	1,634,020	1,622,779	1,687,690	1,755,197	1,825,405	33%	15%

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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	92,323	259,095	269,459	280,237	291,447	303,105	5%	181%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	3,953	-	-	-	-	-	0%	-100%
2200 Classified Support Salaries	-	19,542	20,323	21,136	21,982	22,861	0%	
2300 Classified Supervisors' & Administrators' Salaries	134,018	136,806	142,278	147,969	153,888	160,044	3%	2%
2400 Classified Office Staff Salaries	270,562	342,372	323,298	336,230	349,679	363,666	7%	27%
2900 Other Classified Salaries	49,131	47,296	49,188	51,155	53,201	55,329	1%	-4%
Total 2000 • Classified Salaries	549,986	805,110	804,546	836,728	870,197	905,005	16%	46%
3000 • Employee Benefits								
3111 STRS - State Teachers Retirement System	262,143	312,098	309,951	322,349	335,243	348,652	6%	19%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	34,567	49,917	49,882	51,877	53,952	56,110	1%	44%
3331 MED - Medicare	28,265	35,367	35,196	36,604	38,068	39,591	1%	25%
3401 H&W - Health & Welfare	302,321	399,095	431,022	465,504	502,744	542,964	8%	32%
3501 SUI - State Unemployment Insurance	9,254	1,220	1,214	1,262	1,313	1,365	0%	-87%
3601 Workers' Compensation Insurance	-	-	-	-	-	-	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	6,955	8,051	8,045	8,367	8,702	9,050	0%	16%
3902 Other Benefits	361	-	-	-	-	-	0%	-100%
Total 3000 • Employee Benefits	643,865	805,747	835,310	885,963	940,022	997,733	16%	25%
4000 • Supplies								
4111 Core Curricula Materials	48,100	55,900	65,740	71,848	79,955	83,851	1%	16%
4211 Books & Other Reference Materials	10,500	10,500	12,348	13,496	15,018	15,750	0%	0%
4311 Student Materials	34,872	34,872	41,011	44,821	49,878	52,308	1%	0%
4351 Office Supplies	8,400	8,400	9,879	10,796	12,015	12,600	0%	0%
4371 Custodial Supplies	4,000	4,800	5,645	6,169	6,866	7,200	0%	20%
4391 Food (Non Nutrition Program)	9,700	12,500	14,700	16,066	17,879	18,750	0%	29%
4392 Uniforms	23,250	13,250	15,582	17,030	18,952	19,875	0%	-43%
4393 PE & Sports Equipment	7,500	2,500	2,940	3,213	3,576	3,750	0%	-67%
4395 Before & After School Program Supplies	-	-	-	-	-	-	0%	
4399 All Other Supplies	20,750	17,250	20,287	22,171	24,673	25,875	0%	-17%
4390 Other Supplies	61,200	45,500	53,510	58,481	65,079	68,250	1%	-26%
4411 Non Capitalized Equipment	66,750	62,750	73,796	80,652	89,752	94,126	1%	-6%
4711 Nutrition Program Food & Supplies	156,224	136,834	155,596	165,458	179,327	183,501	3%	-12%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	

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Total 4000 • Supplies	390,046	359,556	417,525	451,721	497,890	517,586	7%	-8%
5000 • Operating Services								
5211 Travel & Conferences	5,549	5,549	6,526	7,132	7,937	8,324	0%	0%
5311 Dues & Memberships	8,571	8,571	10,080	11,017	12,260	12,857	0%	0%
5451 General Insurance	-	-	-	-	-	-	0%	
5511 Utilities	-	-	-	-	-	-	0%	
5521 Security Services	-	-	-	-	-	-	0%	
5531 Housekeeping Services	614	1,200	1,411	1,542	1,716	1,800	0%	96%
5599 Other Facility Operations & Utilities	1,967	2,000	2,352	2,571	2,861	3,000	0%	2%
5611 School Rent - Private Facility	-	-	-	-	-	-	0%	
5613 School Rent - Prop 39	176,122	220,000	258,728	282,764	314,669	330,002	5%	25%
5619 Other Facility Rentals	9,352	12,000	14,112	15,423	17,164	18,000	0%	28%
5621 Equipment Lease	10,000	12,300	14,465	15,809	17,593	18,450	0%	23%
5631 Vendor Repairs	441	400	470	514	572	600	0%	-9%
5812 Field Trips & Pupil Transportation	21,135	30,340	35,681	38,996	43,396	45,510	1%	44%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	46,000	45,000	52,922	57,838	64,364	67,500	1%	-2%
5841 Contracted Substitute Teachers	90,000	71,100	83,616	91,384	101,695	106,651	1%	-21%
5842 Special Education Services	132,391	120,000	141,124	154,235	171,638	180,001	2%	-9%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	-	-	-	-	-	-	0%	
5849 Other Student Instructional Services	2,588	-	-	-	-	-	0%	-100%
5852 PD Consultants & Tuition	29,925	18,725	22,021	24,067	26,783	28,088	0%	-37%
5854 Nursing & Medical (Non-IEP)	5,000	2,000	2,352	2,571	2,861	3,000	0%	-60%
5859 All Other Consultants & Services	73,020	70,020	81,466	88,570	97,999	102,531	1%	-4%
5861 Non Instructional Software	41,913	44,748	52,625	57,514	64,004	67,123	1%	7%
5865 Fundraising Cost	-	2,000	-	-	-	-	0%	
5871 District Oversight Fees	28,309	33,407	39,791	43,489	48,395	50,261	1%	18%
5872 Special Education Fees (SELPA)	43,947	47,945	54,837	58,023	62,574	63,712	1%	9%
5881 Intra-Agency Fees	438,041	457,129	486,506	499,070	521,250	528,053	9%	4%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	2,472	2,583	3,038	3,320	3,695	3,875	0%	4%
5899 All Other Expenses	7,000	7,000	8,232	8,997	10,012	10,500	0%	0%
5911 Office Phone	919	960	1,129	1,234	1,373	1,440	0%	4%
5913 Mobile Phone	16,188	16,200	16,838	17,392	17,947	18,485	0%	0%
5921 Internet	8,867	9,133	9,493	9,805	10,118	10,422	0%	3%

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5923 Website Hosting	3,067	2,200	2,287	2,362	2,437	2,510	0%	-28%
5931 Postage & Shipping	1,176	1,212	1,259	1,301	1,342	1,383	0%	3%
5999 Other Communications	1,000	1,030	1,071	1,106	1,141	1,175	0%	3%
Total 5000 • Operating Services	1,205,575	1,244,752	1,404,434	1,498,047	1,627,796	1,685,253	25%	3%
6000 • Capital Outlay								
6901 Depreciation Expense	43,727	39,111	4,559	2,722	121	-	1%	-11%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	0%	
6912 Amortization Expense - Other	-	-	-	-	-	-	0%	
6999 Capital Outlay	-	-	-	-	-	-	0%	
Total 6000 • Capital Outlay	43,727	39,111	4,559	2,722	121	-	1%	-11%
7000 • Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 • Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	4,248,727	4,888,298	5,089,153	5,362,870	5,691,223	5,930,982	100%	15%
NET INCOME	8,589	53,366	43,045	11,710	224,172	188,070		
Beginning Cash Balance	760,629	666,673	197,082	176,758	175,902	327,133		
Cash Flow from Operating Activities								
Net Income	8,589	53,366	43,045	11,710	224,172	188,070		
Change in Accounts Receivable								
Prior Year Accounts Receivable	320,592	685,153	531,557	584,951	586,101	645,386		
Current Year Accounts Receivable	(685,153)	(531,557)	(584,951)	(586,101)	(645,386)	(644,198)		
Change in Due from	136	-	-	-	-	-		
Change in Accounts Payable	(25,167)	(11,822)	(11,231)	(10,669)	(10,136)	(9,629)		
Change in Due to	652,647	(648,455)	-	-	-	-		
Change in Accrued Vacation	(1)	-	-	-	-	-		
Change in Payroll Liabilities	(5,894)	-	-	-	-	-		
Change in Prepaid Expenditures	(4,053)	(33,833)	(3,303)	(3,468)	(3,641)	(3,823)		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	(394,698)	-	-	-	-	-		
Change in Other Long Term Assets	-	-	-	-	-	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-		
Depreciation Expense	43,748	39,111	4,559	2,722	121	-		
Cash Flow from Investing Activities								
Capital Expenditures	(4,702)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		

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Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
Ending Cash Balance	666,673	218,636	176,758	175,902	327,133	502,937		
Month with Lowest Ending Cash Balance	Jul: \$	Mar: (\$ 19,233)	Oct: (\$ 164,972)	Oct: (\$ 62,330)	Oct: (\$ 75,740)	Jul: \$108,102		
5% Reserve Goal	212,436	244,415	254,458	268,143	284,561	296,549		
Operating Income	52,316	92,478	47,604	14,432	224,293	188,070		
EBITDA	52,316	92,478	47,604	14,432	224,293	188,070		
Net Income as a Percent of Expenses	0.2%	1.1%	0.8%	0.2%	3.9%	3.2%		
Ending Cash as a Percent of Expenses	15.7%	4.5%	3.5%	3.3%	5.7%	8.5%		