

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
Enrollment	342	333	374	374	374	374		
ADA	321.84	316.35	355.30	355.30	355.30	355.30		
ADA %		95%	95%	95%	95%	95%		
UPP		88%	88%	88%	88%	88%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,419,949	2,429,956	2,844,382	2,973,248	3,115,547	3,262,551	33%	0%
8012 Education Protection Account	898,651	892,764	1,032,063	1,063,851	1,098,958	1,135,223	12%	-1%
8019 Local Control Funding Formula - Prior Year	(36,147)						0%	-100%
8096 In Lieu of Property Taxes	1,213,163	1,192,469	1,339,289	1,339,289	1,339,289	1,339,289	16%	-2%
8098 In Lieu of Property Taxes, Prior Year	36,650						0%	-100%
Total 8011-8098 · Local Control Funding Formula Sources	4,532,265	4,515,190	5,215,734	5,376,388	5,553,794	5,737,063	62%	0%
8100-8299 · Federal Revenue								
8181 Special Education - Federal (IDEA)	78,300	76,965	86,441	86,441	86,441	86,441	1%	-2%
8221 Child Nutrition - Federal	361,151	317,752	356,875	356,875	356,875	356,875	4%	-12%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	118,440	118,440	118,440	118,440	118,440	118,440	2%	0%
8292 Title II	13,840	13,840	13,840	13,840	13,840	13,840	0%	0%
8294 Title III	12,470	11,723	11,185	12,562	12,562	12,562	0%	-6%
8295 Title IV, SSAE	10,017	10,017	10,017	10,017	10,017	10,017	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	872,484	240,322	-	-	-	-	3%	-72%
Total 8100-8299 · Other Federal Income	1,466,701	789,059	596,798	598,175	598,175	598,175	11%	-46%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	146,442	133,339	149,756	149,756	149,756	149,756	2%	-9%
8550 Mandate Block Grant	6,098	6,457	6,533	7,563	7,813	8,070	0%	6%
8560 Lottery Revenue	83,800	82,273	92,403	92,403	92,403	92,403	1%	-2%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	272,351	103,056	93,438	95,306	97,213	99,157	1%	-62%
8592 State Mental Health	25,654	25,599	28,751	28,751	28,751	28,751	0%	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	237,026	277,860	249,618	253,730	265,483	269,847	4%	17%
8596 Prop 28 Arts & Music	6,676	44,120	44,720	46,078	47,397	48,819	1%	561%
8599 State Revenue - Other	379,537	722,861	418,788	386,462	304,294	250,000	10%	90%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
Total 8300-8599 · Other State Income	1,361,066	1,599,049	1,287,489	1,263,533	1,196,591	1,150,286	22%	17%
8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	63,625	50,000	-	-	-	-	1%	-21%
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	5,500	-	-	-	-	-	0%	-100%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	20,000	20,000	20,000	20,000	20,000	20,000	0%	0%
8696 Other Fundraising	1,230	-	-	-	-	-	0%	-100%
8697 E-Rate	48,440	20,000	20,000	20,000	20,000	20,000	0%	-59%
8698 SELPA Grants	30,000	10,000	10,000	10,000	10,000	10,000	0%	-67%
8699 All Other Local Revenue	20,000	20,000	20,000	20,000	20,000	20,000	0%	0%
8792 Transfers of Apportionments - Special Education	310,286	304,993	342,545	342,545	342,545	342,545	4%	-2%
Total 8600-8799 · Other Income-Local	499,080	424,993	412,545	412,545	412,545	412,545	6%	-15%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	(16,251)	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	(16,251)	-	-	-	-	-	0%	-100%
TOTAL INCOME	7,842,863	7,328,291	7,512,566	7,650,640	7,761,104	7,898,069	100%	-7%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,502,483	1,511,719	1,511,719	1,557,070	1,603,783	1,651,896	21%	1%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	252,069	261,990	261,990	266,849	271,855	277,010	4%	4%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	95,665	130,558	130,558	134,475	138,509	142,664	2%	36%
1215 Certificated Pupil Support - Psychologist	78,928	85,247	85,247	87,804	90,438	93,152	1%	8%
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	312,611	316,464	316,464	325,958	335,737	345,809	4%	1%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	2,241,755	2,305,977	2,305,977	2,372,157	2,440,321	2,510,531	32%	3%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	318,266	346,588	346,588	321,566	331,213	341,149	5%	9%
2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	57,307	72,871	-	-	-	-	1%	27%
2200 Classified Support Salaries	97,359	120,739	120,739	124,361	128,092	131,935	2%	24%
2300 Classified Supervisors' & Administrators' Salaries	49,536	30,889	30,889	31,816	32,770	33,754	0%	-38%
2400 Classified Office Staff Salaries	535,981	525,210	525,210	540,966	557,195	573,911	7%	-2%
2900 Other Classified Salaries	55,243	41,153	41,153	42,388	43,659	44,969	1%	-26%
Total 2000 · Classified Salaries	1,113,691	1,137,451	1,064,580	1,061,097	1,092,930	1,125,717	16%	2%
Total 1000-2000 · Salaries	3,355,446	3,443,428	3,370,557	3,433,253	3,533,251	3,636,248	47%	3%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	427,466	440,442	440,442	453,082	466,101	479,511	6%	3%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	66,298	70,522	66,004	65,788	67,762	69,794	1%	6%
3331 MED - Medicare	48,925	49,930	48,873	49,782	51,232	52,726	1%	2%
3401 H&W - Health & Welfare	449,601	438,714	452,009	466,124	489,430	513,901	6%	-2%
3501 SUI - State Unemployment Insurance	4,889	1,722	1,685	1,717	1,767	1,818	0%	-65%
3601 Workers' Compensation Insurance	-	-	-	-	-	-	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	12,266	11,375	10,646	10,611	10,929	11,257	0%	-7%
3902 Other Benefits	858	-	-	-	-	-	0%	-100%
Total 3000 · Employee Benefits	1,010,303	1,012,704	1,019,659	1,047,103	1,087,221	1,129,008	14%	0%
Total 1000-3000 · Salaries & Benefits	4,365,749	4,456,132	4,390,216	4,480,357	4,620,472	4,765,257	61%	2%
4000 · Supplies								
4111 Core Curricula Materials	77,856	66,535	94,969	97,894	101,125	104,158	1%	-15%
4211 Books & Other Reference Materials	45,157	18,500	21,401	22,060	22,788	23,472	0%	-59%
4311 Student Materials	114,230	110,542	103,840	106,215	108,839	111,302	2%	-3%
4351 Office Supplies	13,200	9,600	11,105	11,447	11,825	12,180	0%	-27%
4371 Custodial Supplies	19,200	19,200	19,776	20,385	21,058	21,690	0%	0%
4391 Food (Non Nutrition Program)	12,500	8,500	8,755	9,025	9,322	9,602	0%	-32%
4392 Uniforms	50,000	30,000	30,900	31,852	32,903	33,890	0%	-40%
4393 PE & Sports Equipment	3,500	2,000	2,060	2,123	2,194	2,259	0%	-43%
4395 Before & After School Program Supplies	189	183	206	206	206	206	0%	-3%
4399 All Other Supplies	23,000	10,000	11,568	11,924	12,318	12,688	0%	-57%
4390 Other Supplies	89,189	50,683	53,489	55,130	56,943	58,645	1%	-43%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
4411 Non Capitalized Equipment	150,500	60,000	69,409	71,547	73,908	76,125	1%	-60%
4711 Nutrition Program Food & Supplies	419,502	356,859	402,800	404,814	406,838	408,872	5%	-15%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	
Total 4000 - Supplies	928,834	691,919	776,790	789,493	803,323	816,444	9%	-26%
5000 - Operating Services								
5211 Travel & Conferences	15,299	16,254	17,646	18,190	18,790	19,354	0%	6%
5311 Dues & Memberships	10,933	10,901	12,611	12,999	13,428	13,831	0%	0%
5451 General Insurance	331	-	-	-	-	-	0%	-100%
5511 Utilities	91,200	90,932	93,660	96,545	99,731	102,723	1%	0%
5521 Security Services	3,600	3,589	4,152	4,280	4,421	4,554	0%	0%
5531 Housekeeping Services	48,554	47,600	55,064	56,760	58,634	60,393	1%	-2%
5599 Other Facility Operations & Utilities	47,200	47,200	48,616	50,113	51,767	53,320	1%	0%
5611 School Rent - Private Facility	200,688	180,103	180,049	179,983	179,920	179,849	2%	-10%
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	-	-	-	-	-	-	0%	
5621 Equipment Lease	34,020	33,920	39,239	40,448	41,783	43,036	0%	0%
5631 Vendor Repairs	180,300	50,000	57,841	59,622	61,590	63,438	1%	-72%
5812 Field Trips & Pupil Transportation	118,406	30,450	35,225	36,310	37,508	38,633	0%	-74%
5821 Legal	-	-	-	-	-	-	0%	
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	63,000	15,000	17,352	17,887	18,477	19,031	0%	-76%
5841 Contracted Substitute Teachers	106,700	89,500	103,535	106,724	110,246	113,553	1%	-16%
5842 Special Education Services	150,000	99,560	115,172	111,431	106,823	100,212	1%	-34%
5843 Non Public School	-	-	-	-	-	-	0%	
5844 After School Services	193,309	192,741	222,966	229,834	237,418	244,541	3%	0%
5849 Other Student Instructional Services	-	22,000	20,600	21,234	21,935	22,593	0%	
5852 PD Consultants & Tuition	37,425	27,780	28,613	29,495	30,468	31,382	0%	-26%
5854 Nursing & Medical (Non-IEP)	3,000	2,991	3,460	3,567	3,685	3,795	0%	0%
5859 All Other Consultants & Services	102,520	98,720	107,029	110,325	113,966	117,385	1%	-4%
5861 Non Instructional Software	54,446	56,196	60,381	62,241	64,295	66,224	1%	3%
5865 Fundraising Cost	1,383	-	-	-	-	-	0%	-100%
5871 District Oversight Fees	45,318	45,152	52,157	53,764	55,538	57,371	1%	0%
5872 Special Education Fees (SELPA)	77,717	76,392	85,797	85,797	85,797	85,797	1%	-2%
5881 Intra-Agency Fees	759,266	762,731	762,731	762,731	762,731	762,731	10%	0%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	4,617	-	-	-	-	-	0%	-100%

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
5899 All Other Expenses	11,100	11,067	12,803	13,197	13,633	14,042	0%	0%
5911 Office Phone	19,500	19,443	22,492	23,184	23,950	24,668	0%	0%
5913 Mobile Phone	22,440	23,113	23,807	24,540	25,350	26,110	0%	3%
5921 Internet	36,000	37,080	38,192	39,369	40,668	41,888	1%	3%
5923 Website Hosting	5,000	5,150	5,305	5,468	5,648	5,818	0%	3%
5931 Postage & Shipping	3,300	3,399	3,501	3,609	3,728	3,840	0%	3%
5999 Other Communications	3,000	3,090	3,183	3,281	3,389	3,491	0%	3%
Total 5000 · Operating Services	2,449,572	2,102,055	2,233,180	2,262,928	2,295,316	2,323,600	29%	-14%
6000 · Capital Outlay								
6901 Depreciation Expense	93,679	66,303	56,952	43,320	22,933	22,286	1%	-29%
6911 Amortization Expense - Lease Assets	-	-	-	-	-	-	0%	
6912 Amortization Expense - Other	-	-	-	-	-	-	0%	
6999 Capital Outlay	-	-	-	-	-	-	0%	
Total 6000 · Capital Outlay	93,679	66,303	56,952	43,320	22,933	22,286	1%	-29%
7000 · Other Outgo								
7438 Interest Expense	-	-	-	-	-	-	0%	
Total 7000 · Other Outgo	-	-	-	-	-	-	0%	
TOTAL EXPENSE	7,837,834	7,316,408	7,457,138	7,576,097	7,742,044	7,927,587	100%	-7%
NET INCOME	5,029	11,882	55,428	74,543	19,061	(29,518)		
Beginning Cash Balance	3,284,437	2,999,569	2,450,950	2,278,917	2,414,584	2,459,856		
Cash Flow from Operating Activities								
Net Income	5,029	11,882	55,428	74,543	19,061	(29,518)		
Change in Accounts Receivable								
Prior Year Accounts Receivable	1,798,923	1,183,998	905,139	976,953	960,613	955,852		
Current Year Accounts Receivable	(1,183,998)	(905,139)	(976,953)	(960,613)	(955,852)	(993,507)		
Change in Due from	4,945	-	-	-	-	-		
Change in Accounts Payable	(489,824)	(14,126)	(13,420)	(12,749)	(12,111)	(11,506)		
Change in Due to	(478,921)	92,301	(217,195)	6,794	7,090	19,388		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(14,101)	-	-	-	-	-		
Change in Prepaid Expenditures	(9,011)	(67,562)	(6,595)	(6,925)	(7,271)	(7,635)		
Change in Deposits	(675)	-	-	-	-	-		
Change in Deferred Revenue	(63,971)	(940,624)	-	-	-	-		
Change in Other Long Term Assets	95,781	131,318	131,288	127,819	131,373	135,151		
Change in Other Long Term Liabilities	-	(106,969)	(106,679)	(113,474)	(120,564)	(139,953)		

BERT CORONA CHARTER SCHOOL

Multi-Year Budget Detail

Prepared by ExED. For use by ExED and ExED clients only. © 2024 ExED

	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023 24 to 2024-25
Depreciation Expense	93,679	66,303	56,952	43,320	22,933	22,286		
Cash Flow from Investing Activities								
Capital Expenditures	(42,722)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	-	-	-	-	-	-		
Ending Cash Balance	2,999,569	2,450,950	2,278,917	2,414,584	2,459,856	2,410,415		
Month with Lowest Ending Cash Balance	Jul: \$	Mar: \$2,232,916	Mar: \$1,972,338	Sep: \$2,217,274	Sep: \$2,308,360	Sep: \$2,341,378		
5% Reserve Goal	391,892	365,820	372,857	378,805	387,102	396,379		
Operating Income	98,708	78,185	112,381	117,863	41,994	(7,232)		
Operating Income, Excluding Non-cash Lease Expense	129,195	105,612	133,520	135,762	56,581	(7,813)		
EBITDA	98,708	78,185	112,381	117,863	41,994	(7,232)		
Net Income as a Percent of Expenses	0.1%	0.2%	0.7%	1.0%	0.2%	-0.4%		
Ending Cash as a Percent of Expenses	38.3%	33.5%	30.6%	31.9%	31.8%	30.4%		