

BERT CORONA CHARTER SCHOOL

Five Year Budget Detail

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	-5	-1	0	1	2	3	4		
	2011-12	2015-16	2016-17 Trend	2017-18	2018-19	2019-20	2020-21	2016-17 Percent of Budget	Percent Change, 2015-16 to 2016-17
Total 8600-8799 • Other Income-Local	27,954	60,450	30,000	30,000	30,000	30,000	30,000	0%	-50%
8999 Prior Year Adjustment	(42,787)	14,155	-	-	-	-	-	0%	-100%
TOTAL INCOME	4,340,412	7,018,356	7,316,858	7,303,055	7,360,830	7,493,550	7,615,638	100%	4%
Expense									
1000 • Certificated Salaries									
1110 Teachers' Salaries	891,048	777,483	993,919	1,033,675	1,075,022	1,118,023	1,162,744	14%	28%
1120 Teachers' Hourly	-	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	10,040	41,429	32,400	33,696	35,044	36,446	37,903	0%	-22%
1175 Teachers' Salaries - Stipend/Extra Duty	64,154	52,611	26,500	27,560	28,662	29,809	31,001	0%	-50%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	140,773	164,492	158,554	164,896	171,492	178,351	185,486	2%	-4%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	0%	
Total 1000 • Certificated Salaries	1,106,016	1,036,015	1,211,372	1,259,827	1,310,220	1,362,629	1,417,134	17%	17%
2000 • Classified Salaries									
2100 Instructional Aide Salaries	77,036	260,208	231,127	240,372	249,986	259,986	270,385	3%	-11%
2200 Classified Support Salaries (Maintenance, Food)	60,723	27,897	29,510	30,691	31,918	33,195	34,523	0%	6%
2300 Classified Supervisor and Administrator Salaries	-	83,187	87,387	90,883	94,518	98,299	102,231	1%	5%
2400 Clerical/Technical/Office Staff Salaries	481,912	179,053	218,474	227,213	236,301	245,753	255,583	3%	22%
2900 Other Classified Salaries (Supervision, After School)	-	40,959	58,746	61,096	63,540	66,081	68,725	1%	43%
Total 2000 • Classified Salaries	619,671	591,304	625,244	650,254	676,264	703,315	731,447	9%	6%
3000 • Employee Benefits									
3111 STRS - State Teachers Retirement System	74,523	110,220	161,498	192,657	226,051	261,808	286,848	2%	47%
3311 OASDI - Social Security	48,830	37,203	34,277	35,648	37,074	38,557	40,099	0%	-8%
3331 MED - Medicare	24,629	23,741	26,631	27,696	28,804	29,956	31,154	0%	12%
3401 H&W - Health & Welfare	199,664	302,725	337,861	354,754	372,492	391,116	410,672	5%	12%
3501 SUI - State Unemployment Insurance	27,281	819	918	955	993	1,033	1,074	0%	12%
3601 Workers' Compensation	31,126	17,235	20,230	21,881	23,666	25,597	27,686	0%	17%
3901 403B	-	2,360	9,379	9,754	10,144	10,550	10,972	0%	297%
3902 Other Benefits	45,926	2,594	-	-	-	-	-	0%	-100%
Total 3000 • Employee Benefits	451,979	496,896	590,793	643,345	699,224	758,617	808,506	8%	19%
4000 • Supplies									
4110 Approved Textbooks and Core Curriculum Materials	8,803	5,000	23,000	23,540	24,096	24,669	25,259	0%	360%
4210 Books and Other Reference Materials	8,205	15,000	8,000	8,240	8,487	8,742	9,004	0%	-47%
4310 Student Materials	32,230	258,652	267,976	269,576	271,224	272,922	274,670	4%	4%
4350 Office Supplies	10,882	13,860	13,860	13,860	13,860	13,860	13,860	0%	0%
4370 Custodial Supplies	13,840	15,000	15,450	15,914	16,391	16,883	17,389	0%	3%
4390 Other Supplies	137,693	134,000	134,000	135,020	136,071	137,153	138,267	2%	0%
4400 Non Capitalized Equipment	15,597	33,000	33,000	33,990	35,010	36,060	37,142	0%	0%
4700 Food and Food Supplies	314,139	311,106	332,071	333,731	335,400	337,077	338,762	5%	7%
Total 4000 • Supplies	541,389	785,618	827,357	833,871	840,539	847,365	854,354	12%	5%

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5000 • Operating Services								0%	
5200 Travel and Conferences	34,274	21,690	46,690	47,491	48,315	49,165	50,040	1%	115%
5300 Dues and Memberships	17,827	29,586	21,524	22,170	22,835	23,520	24,225	0%	-27%
5450 General Insurance	20,345	20,925	21,553	22,200	22,866	23,552	24,258	0%	3%
5500 Operation and Housekeeping Services	78,189	129,837	129,837	133,732	137,744	141,876	146,132	2%	0%
5610 Rent - Facilities / Buildings / Space	95,618	102,000	108,000	108,000	108,000	108,000	108,000	2%	6%
5620 Equipment Lease	23,285	26,760	26,760	27,563	28,390	29,241	30,119	0%	0%
5630 Vendor Repairs	9,628	86,600	86,600	89,198	91,874	94,630	97,469	1%	0%
5812 Field Trips/Pupil Transportation	34,044	38,600	58,600	59,758	60,951	62,179	63,445	1%	52%
5820 Legal / Audit Fees	36,562	609	627	646	665	685	706	0%	3%
5830 Advertisement / Recruitment	6,000	668	1,000	1,030	1,061	1,093	1,126	0%	50%
5850 Non Instructional Consultants	496,322	2,054,972	2,414,271	2,416,947	2,419,703	2,422,542	2,425,466	34%	17%
5851 Instructional Consultants	229,180	223,245	192,116	193,379	194,681	196,021	197,402	3%	-14%
5853 ExED	10,500	12,000	6,000	6,000	6,000	6,000	6,000	0%	-50%
5890 Other Fees / Bank Charges /Credit Card Fees	4,046	9,000	8,179	8,425	8,678	8,938	9,206	0%	-9%
5891 CSC Factoring Fees	-	-	-	-	-	-	-	0%	
5896 Special Ed Fair Share (LAUSD)	52,740	55,043	54,209	54,209	54,209	54,209	54,209	1%	-2%
5897 Fundraising Cost	-	-	-	-	-	-	-	0%	
5900 Communications	28,862	49,943	81,441	82,985	84,574	86,211	87,898	1%	63%
Total 5000 • Operating Services	1,177,422	2,861,478	3,257,408	3,273,732	3,290,545	3,307,863	3,325,701	46%	14%
6000 • Capital Outlay								0%	
6900 Depreciation Expense	145,471	161,350	153,951	146,614	141,831	131,769	110,829	2%	-5%
Total 6000 • Capital Outlay	145,471	161,350	153,951	146,614	141,831	131,769	110,829	2%	-5%
7000 • Other Outgo								0%	
7221 Transfers to District	-	-	-	-	-	-	-	0%	
7299 District Oversight Fee	21,559	33,682	32,406	33,861	34,404	35,696	36,880	0%	-4%
7310 Indirect Costs	230,981	492,172	458,887	382,366	372,275	390,871	408,142	6%	-7%
7438 Debt Service - Interest	10,469	3,922	-	-	-	-	-	0%	-100%
Total 7000 • Other Outgo	263,009	529,776	491,293	416,227	406,679	426,567	445,022	7%	-7%
TOTAL EXPENSE	4,304,955	6,462,437	7,157,419	7,223,870	7,365,302	7,538,125	7,692,993	100%	11%
NET INCOME	35,456	555,918	159,439	79,186	(4,472)	(44,574)	(77,355)		
Beginning Cash Balance	85,313	1,210,056	1,497,692	1,823,724	2,034,869	2,166,525	2,249,766		
Cash Flow from Operating Activities									
Net Income	35,456	555,918	159,439	79,186	(4,472)	(44,574)	(77,355)		
Change in Accounts Receivable	40,998								
Prior Year Accounts Receivable	-	867,185	699,265	577,146	591,961	597,712	601,697		
Current Year Accounts Receivable	-	(699,265)	(577,146)	(591,961)	(597,712)	(601,697)	(621,799)		
Change in Due from	449,871	(113)	-	-	-	-	-		
Change in Accounts Payable	(6,159)	(450,914)	(1,721)	-	-	-	-		

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Change in Due to	(212,711)	195	(7,755)	160	49	31	192		
Change in Accrued Vacation	-	-	-	-	-	-	-		
Change in Payroll Liabilities	4,238	(3,455)	-	-	-	-	-		
Change in Prepaid Expenditures	(11,229)	(20,767)	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-	-		
Change in Deferred Revenue	(48,977)	-	-	-	-	-	-		
Depreciation Expense	145,471	160,378	153,951	146,614	141,831	131,769	110,829		
Cash Flow from Investing Activities									
Capital Expenditures	(47,785)	(117,010)	(100,000)	-	-	-	-		
Cash Flow from Financing Activities									
Source - Sale of Receivables	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-		
Use - Loans	(302,768)	(4,516)	-	-	-	-	-		
Ending Cash Balance	131,717	1,497,692	1,823,724	2,034,869	2,166,525	2,249,766	2,263,329		
Month with Lowest Ending Cash Balance		Sep: \$1,154,803	Sep: \$1,318,685	Sep: \$1,670,823	Sep: \$1,888,094	Sep: \$1,996,311	Sep: \$2,054,510		
5% Reserve Goal	215,248	323,122	357,871	361,193	368,265	376,906	384,650		
Net Income as a Percent of Expenses	0.8%	8.6%	2.2%	1.1%	-0.1%	-0.6%	-1.0%		
Ending Cash as a Percent of Expenses	3.1%	23.2%	25.5%	28.2%	29.4%	29.8%	29.4%		