

BERT CORONA CHARTER SCHOOL

Five Year Budget Detail

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	-1	0	1	2	3	4		
	2016-17	2017-18 Trend	2018-19	2019-20	2020-21	2021-22	2017-18 Percent of Budget	Percent Change, 2016-17 to 2017-18
8019 Local Control Funding Formula - Prior Year	(31,155)	-	-	-	-	-	0%	-100%
8999 Other Prior Year Adjustments	41,459	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	10,304	-	-	-	-	-	0%	-100%
TOTAL INCOME	8,215,800	7,677,521	7,671,422	7,754,540	7,843,461	7,930,792	100%	-7%
Expense								
1000 - Certificated Salaries								
1110 Teachers' Salaries	967,077	1,093,473	1,137,212	1,182,701	1,230,009	1,279,209	14%	13%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	36,095	-	-	-	-	-	0%	-100%
1175 Teachers' Salaries - Stipend/Extra Duty	36,494	32,850	34,164	35,531	36,952	38,430	0%	-10%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	79,079	112,913	117,429	122,126	127,012	132,092	1%	43%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 - Certificated Salaries	1,118,745	1,239,236	1,288,806	1,340,358	1,393,972	1,449,731	16%	11%
2000 - Classified Salaries							0%	
2100 Instructional Aide Salaries	247,684	254,540	236,716	246,185	256,033	266,274	3%	3%
2200 Classified Support Salaries (Maintenance, Food)	33,763	30,653	31,879	33,154	34,480	35,859	0%	-9%
2300 Classified Supervisor and Administrator Salaries	98,871	103,312	107,445	111,742	116,212	120,861	1%	4%
2400 Clerical/Technical/Office Staff Salaries	205,429	237,586	247,089	256,973	267,252	277,942	3%	16%
2900 Other Classified Salaries (Supervision, After School)	47,619	41,998	43,678	45,425	47,242	49,132	1%	-12%
Total 2000 - Classified Salaries	633,366	668,089	666,808	693,480	721,219	750,068	9%	5%
3000 - Employee Benefits							0%	
3111 STRS - State Teachers Retirement System	149,786	178,822	209,818	243,007	266,249	276,899	2%	19%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	34,743	41,422	41,342	42,996	44,716	46,504	1%	19%
3331 MED - Medicare	25,645	27,656	28,356	29,491	30,670	31,897	0%	8%
3401 H&W - Health & Welfare	323,863	365,000	394,200	425,736	459,795	496,578	5%	13%
3501 SUI - State Unemployment Insurance	889	954	978	1,017	1,058	1,100	0%	7%
3601 Workers' Compensation	22,813	25,827	27,540	29,788	32,218	34,847	0%	13%
3901 403B	3,860	6,681	6,668	6,935	7,212	7,501	0%	73%
3902 Other Benefits	(857)	-	-	-	-	-	0%	-100%
Total 3000 - Employee Benefits	560,743	646,361	708,902	778,969	841,917	895,326	9%	15%
4000 - Supplies							0%	
4110 Approved Textbooks and Core Curriculum Materials	18,847	4,000	4,000	4,000	4,000	4,000	0%	-79%
4210 Books and Other Reference Materials	28,000	8,000	8,150	8,305	8,464	8,628	0%	-71%

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4310 Student Materials	149,453	148,492	149,947	151,445	152,989	154,578	2%	-1%
4350 Office Supplies	70,642	32,000	32,360	32,731	33,113	33,506	0%	-55%
4370 Custodial Supplies	21,704	17,000	17,000	17,000	17,000	17,000	0%	-22%
4390 Other Supplies	234,000	212,140	214,004	215,924	217,902	219,939	3%	-9%
4400 Non Capitalized Equipment	183,000	143,000	143,000	143,000	143,000	143,000	2%	-22%
4700 Food and Food Supplies	352,897	362,841	364,655	366,478	368,310	370,152	5%	3%
Total 4000 · Supplies	1,058,543	927,473	933,116	938,883	944,777	950,803	12%	-12%
5000 · Operating Services							0%	
5200 Travel and Conferences	126,690	108,710	108,710	108,710	108,710	108,710	1%	-14%
5300 Dues and Memberships	24,524	2,650	2,718	2,787	2,859	2,932	0%	-89%
5450 General Insurance	29,069	30,184	31,089	32,022	32,982	33,972	0%	4%
5500 Operation and Housekeeping Services	129,837	135,154	139,209	143,385	147,686	152,117	2%	4%
5610 Rent - Facilities / Buildings / Space	108,200	114,000	114,000	114,000	114,000	114,000	2%	5%
5620 Equipment Lease	31,613	40,057	41,259	42,496	43,771	45,085	1%	27%
5630 Vendor Repairs	279,200	180,560	180,870	175,332	163,245	163,402	2%	-35%
5812 Field Trips/Pupil Transportation	138,600	130,100	131,003	131,933	132,891	133,878	2%	-6%
5820 Legal / Audit Fees	1,521	-	-	-	-	-	0%	-100%
5830 Advertisement / Recruitment	1,000	3,000	3,090	3,183	3,278	3,377	0%	200%
5850 Non Instructional Consultants	2,615,471	2,307,220	2,310,437	2,313,750	2,317,162	2,320,677	30%	-12%
5851 Instructional Consultants	350,000	275,960	278,239	280,586	283,004	285,494	4%	-21%
5853 ExED	6,000	6,000	6,000	6,000	6,000	6,000	0%	0%
5860 Non Instructional Software and Subscriptions		25,949	26,667	27,407	28,170	28,955	0%	
5890 Other Fees / Bank Charges /Credit Card Fees	5,257	5,054	5,206	5,362	5,523	5,689	0%	-4%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	-	-	-	-	-	-	0%	
5900 Communications	76,355	47,436	48,799	50,203	51,649	53,139	1%	-38%
Total 5000 · Operating Services	3,923,336	3,412,034	3,427,294	3,437,156	3,440,931	3,457,425	45%	-13%
6000 · Capital Outlay							0%	
6900 Depreciation Expense	160,011	164,687	162,459	152,397	128,098	24,152	2%	3%
Total 6000 · Capital Outlay	160,011	164,687	162,459	152,397	128,098	24,152	2%	3%
7000 · Other Outgo							0%	
7221 Transfers to District	54,430	54,422	54,422	54,422	54,422	54,422	1%	0%
7299 District Oversight Fee	35,591	33,981	34,710	35,511	36,424	37,265	0%	-5%
7310 Indirect Costs	534,879	426,145	384,386	385,068	401,447	417,908	6%	-20%
7438 Debt Service - Interest	21	-	-	-	-	-	0%	-100%
Total 7000 · Other Outgo	624,920	514,548	473,518	475,001	492,292	509,595	7%	-18%

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TOTAL EXPENSE	8,079,663	7,572,428	7,660,903	7,816,244	7,963,207	8,037,100	100%	-6%
NET INCOME	136,137	105,093	10,519	(61,704)	(119,745)	(106,308)		
Beginning Cash Balance	1,466,956	1,564,676	1,748,945	1,906,099	1,989,057	1,997,298		
Cash Flow from Operating Activities								
Net Income	136,137	105,093	10,519	(61,704)	(119,745)	(106,308)		
Change in Accounts Receivable								
Prior Year Accounts Receivable	816,915	605,551	584,227	600,104	607,913	608,019		
Current Year Accounts Receivable	(605,551)	(584,227)	(600,104)	(607,913)	(608,019)	(624,940)		
Change in Due from	(230,097)	-	-	-	-	-		
Change in Accounts Payable	(59,221)	(11,223)	-	-	-	-		
Change in Due to	9,277	(5,611)	53	72	(5)	163		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(2,871)	-	-	-	-	-		
Change in Prepaid Expenditures	(7,519)	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-		
Depreciation Expense	160,011	164,687	162,459	152,397	128,098	24,152		
Cash Flow from Investing Activities								
Capital Expenditures	(117,518)	(90,000)	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	(1,844)	-	-	-	-	-		
Ending Cash Balance	1,564,676	1,748,945	1,906,099	1,989,057	1,997,298	1,898,384		
Month with Lowest Ending Cash Balance	Oct: \$865,880	Sep: \$1,049,313	Sep: \$1,375,453	Sep: \$1,527,596	Sep: \$1,587,999	Sep: \$1,564,133		
5% Reserve Goal	403,983	378,621	383,045	390,812	398,160	401,855		
Net Income as a Percent of Expenses	1.7%	1.4%	0.1%	-0.8%	-1.5%	-1.3%		
Ending Cash as a Percent of Expenses	19.4%	23.1%	24.9%	25.4%	25.1%	23.6%		