



**Bert Corona Charter High 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	(4,932)	-					0%	-100%
8999 Other Prior Year Adjustments	6,001	-					0%	-100%
<b>Total Prior Year Adjustments</b>	<b>1,069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-100%</b>
<b>TOTAL INCOME</b>	<b>2,024,947</b>	<b>3,031,903</b>	<b>4,533,432</b>	<b>5,334,451</b>	<b>5,483,730</b>	<b>5,590,594</b>	<b>100%</b>	<b>50%</b>
<b>Expense</b>								
<b>1000 - Certificated Salaries</b>								
1110 Teachers' Salaries	395,949	786,583	989,646	1,029,232	1,070,401	1,113,217	26%	99%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	46,671	-	-	-	-	-	0%	-100%
1175 Teachers' Salaries - Stipend/Extra Duty	25,801	26,250	27,300	28,392	29,528	30,709	1%	2%
1200 Certificated Pupil Support Salaries	16,924	74,165	77,132	80,217	153,426	159,563	2%	338%
1300 Certificated Supervisor and Administrator Salaries	98,050	99,086	103,049	107,171	111,458	115,917	3%	1%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
<b>Total 1000 - Certificated Salaries</b>	<b>583,394</b>	<b>986,084</b>	<b>1,197,127</b>	<b>1,245,013</b>	<b>1,364,813</b>	<b>1,419,406</b>	<b>33%</b>	<b>69%</b>
<b>2000 - Classified Salaries</b>							0%	
2100 Instructional Aide Salaries	149,336	128,079	133,203	138,531	144,072	149,835	4%	-14%
2200 Classified Support Salaries (Maintenance, Food)	-	-	-	-	-	-	0%	
2300 Classified Supervisor and Administrator Salaries	-	80,000	83,200	86,528	89,989	93,589	3%	
2400 Clerical/Technical/Office Staff Salaries	91,687	102,519	106,620	110,885	115,320	119,933	3%	12%
2900 Other Classified Salaries (Supervision, After School)	23,525	28,080	29,203	30,371	31,586	32,850	1%	19%
<b>Total 2000 - Classified Salaries</b>	<b>264,548</b>	<b>338,679</b>	<b>352,226</b>	<b>366,315</b>	<b>380,967</b>	<b>396,206</b>	<b>11%</b>	<b>28%</b>
<b>3000 - Employee Benefits</b>							0%	
3111 STRS - State Teachers Retirement System	87,618	156,188	211,197	244,604	281,369	292,624	5%	78%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	8,962	15,028	15,629	16,254	16,904	17,580	1%	68%
3331 MED - Medicare	12,318	19,209	22,466	23,364	25,314	26,326	1%	56%
3401 H&W - Health & Welfare	192,681	330,000	406,064	438,549	493,633	533,124	11%	71%
3501 SUI - State Unemployment Insurance	427	662	775	806	873	908	0%	55%
3601 Workers' Compensation	4,748	7,714	9,383	10,149	11,436	12,369	0%	62%
3901 403B	200	3,387	3,522	3,663	3,810	3,962	0%	1593%
3902 Other Benefits	-	-	-	-	-	-	0%	
<b>Total 3000 - Employee Benefits</b>	<b>306,955</b>	<b>532,188</b>	<b>669,035</b>	<b>737,389</b>	<b>833,338</b>	<b>886,893</b>	<b>18%</b>	<b>73%</b>
<b>4000 - Supplies</b>							0%	
4110 Approved Textbooks and Core Curriculum Materials	5,103	46,250	68,883	78,723	78,723	78,723	2%	806%
4210 Books and Other Reference Materials	33,016	4,500	6,702	7,660	7,660	7,660	0%	-86%

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	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
4310 Student Materials	55,187	41,395	76,615	87,560	87,560	87,560	1%	-25%
4350 Office Supplies	13,000	11,000	16,383	18,723	18,723	18,723	0%	-15%
4370 Custodial Supplies	6,500	5,500	8,191	9,362	9,362	9,362	0%	-15%
4390 Other Supplies	15,000	26,500	39,468	45,106	45,106	45,106	1%	77%
4400 Non Capitalized Equipment	18,820	66,731	84,931	97,064	97,064	97,064	2%	255%
4700 Food and Food Supplies	101,049	142,028	212,589	244,174	245,395	246,622	5%	41%
<b>Total 4000 · Supplies</b>	<b>247,676</b>	<b>343,905</b>	<b>513,762</b>	<b>588,372</b>	<b>589,592</b>	<b>590,819</b>	<b>12%</b>	<b>39%</b>
<b>5000 · Operating Services</b>							0%	
5200 Travel and Conferences	20,000	16,700	21,255	24,291	24,291	24,291	1%	-17%
5300 Dues and Memberships	16,550	16,544	25,379	29,875	30,771	31,694	1%	0%
5450 General Insurance	13,054	21,349	32,750	38,552	39,708	40,900	1%	64%
5500 Operation and Housekeeping Services	1,123	1,837	2,818	3,317	3,417	3,519	0%	64%
5610 Rent - Facilities / Buildings / Space	85,510	178,713	274,154	322,718	332,399	342,371	6%	109%
5620 Equipment Lease	13,671	14,217	21,809	25,673	26,443	27,236	0%	4%
5630 Vendor Repairs	1,667	4,400	6,750	7,945	8,184	8,429	0%	164%
5812 Field Trips/Pupil Transportation	6,500	6,500	9,971	11,738	12,090	12,452	0%	0%
5820 Legal / Audit Fees	-	-	-	-	-	-	0%	
5830 Advertisement / Recruitment	12,000	8,000	8,240	8,487	8,742	9,004	0%	-33%
5850 Non Instructional Consultants	53,933	51,986	79,749	93,876	96,692	99,593	2%	-4%
5851 Instructional Consultants	71,000	75,960	116,526	137,168	141,283	145,521	3%	7%
5853 ExED	-	-	-	-	-	-	0%	
5860 Non Instructional Software and Subscriptions	-	-	-	-	-	-	0%	
5890 Other Fees / Bank Charges /Credit Card Fees	2,000	3,237	4,244	4,995	5,145	5,300	0%	62%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	-	-	-	-	-	-	0%	
5900 Communications	24,203	31,940	32,898	33,885	34,902	35,949	1%	32%
<b>Total 5000 · Operating Services</b>	<b>321,211</b>	<b>431,383</b>	<b>636,543</b>	<b>742,520</b>	<b>764,067</b>	<b>786,260</b>	<b>14%</b>	<b>34%</b>
<b>6000 · Capital Outlay</b>							0%	
6900 Depreciation Expense	21,936	22,365	22,365	22,365	8,869	931	1%	2%
<b>Total 6000 · Capital Outlay</b>	<b>21,936</b>	<b>22,365</b>	<b>22,365</b>	<b>22,365</b>	<b>8,869</b>	<b>931</b>	<b>1%</b>	<b>2%</b>
<b>7000 · Other Outgo</b>							0%	
7221 Transfers to District	21,699	33,754	50,272	57,454	57,454	57,454	1%	56%
7299 District Oversight Fee	16,878	25,470	38,699	45,237	46,394	47,462	1%	51%
7310 Indirect Costs	213,931	270,660	363,609	416,290	433,996	451,793	9%	27%
7438 Debt Service - Interest	548	-	-	-	-	-	0%	-100%
<b>Total 7000 · Other Outgo</b>	<b>253,057</b>	<b>329,884</b>	<b>452,580</b>	<b>518,981</b>	<b>537,844</b>	<b>556,709</b>	<b>11%</b>	<b>30%</b>

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	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
<b>TOTAL EXPENSE</b>	1,998,778	2,984,488	3,843,639	4,220,955	4,479,491	4,637,223	100%	49%
<b>NET INCOME</b>	26,169	47,415	689,793	1,113,496	1,004,239	953,371		
<b>Beginning Cash Balance</b>	70,646	59,189	274,342	781,612	1,880,666	2,918,872		
<b>Cash Flow from Operating Activities</b>								
Net Income	26,169	47,415	689,793	1,113,496	1,004,239	953,371		
Change in Accounts Receivable								
Prior Year Accounts Receivable	122,055	481,016	360,920	567,285	603,985	578,474		
Current Year Accounts Receivable	(285,804)	(360,920)	(567,285)	(603,985)	(578,474)	(589,459)		
Change in Due from	0	-	-	-	-	-		
Change in Accounts Payable	(47,881)	27,325	-	-	-	-		
Change in Due to	214,702	(2,048)	1,477	(108)	(413)	110		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(1,066)	-	-	-	-	-		
Change in Prepaid Expenditures	18,516	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-		
Depreciation Expense	21,936	22,365	22,365	22,365	8,869	931		
<b>Cash Flow from Investing Activities</b>								
Capital Expenditures	(30,085)	-	-	-	-	-		
<b>Cash Flow from Financing Activities</b>								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	(49,998)	-	-	-	-	-		
<b>Ending Cash Balance</b>	59,189	274,342	781,612	1,880,666	2,918,872	3,862,298		
Month with Lowest Ending Cash Balance	Aug: (\$ 2,062)	Dec: (\$ 337,022)	Dec: (\$ 217,767)	Sep: \$707,923	Sep: \$1,857,558	Sep: \$2,836,347		
5% Reserve Goal	99,939	149,224	192,182	211,048	223,975	231,861		
Net Income as a Percent of Expenses	1.3%	1.6%	17.9%	26.4%	22.4%	20.6%		
Ending Cash as a Percent of Expenses	3.0%	9.2%	20.3%	44.6%	65.2%	83.3%		