

**BERT CORONA CHARTER SCHOOL**

*Multi-Year Budget Detail*

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	-1	0	1	2	3	4		
	2017-18	2018-19 Trend	2019-20	2020-21	2021-22	2022-23	2018-19 Percent of Budget	Percent Change, 2017-18 to 2018-19
Enrollment	370	374	378	378	378	378		
ADA	356.73	360.91	364.77	364.77	364.77	364.77		
ADA %		96.5%	96.5%	96.5%	96.5%	96.5%		
UPP		86%	85%	84%	84%	84%		
<b>Income</b>								
<b>8011-8096 · Local Control Funding Formula Revenue</b>								
8011 Local Control Funding Formula	2,126,899	2,389,637	2,504,971	2,600,384	2,712,672	2,824,182	30%	12%
8012 Education Protection Account	456,986	462,419	467,364	467,364	467,364	467,364	6%	1%
8096 In Lieu of Property Taxes	790,152	796,232	804,748	804,748	804,748	804,748	10%	1%
<b>Total 8011-8096 · Local Control Funding Formula Revenue</b>	<b>3,374,038</b>	<b>3,648,289</b>	<b>3,777,084</b>	<b>3,872,496</b>	<b>3,984,785</b>	<b>4,096,295</b>	<b>45%</b>	<b>8%</b>
<b>8100-8299 · Other Federal Income</b>								
8181 Federal Special Education (IDEA)	69,825	70,655	71,411	71,411	71,411	71,411	0%	1%
8220 Child Nutrition Programs - Federal	297,072	302,421	305,656	305,656	305,656	305,656	4%	2%
8291 Title I, A Basic Grants Low-Income	134,979	133,681	136,231	137,688	137,688	137,688	2%	-1%
8292 Title II, A Teacher Quality	16,971	16,808	17,128	17,312	17,312	17,312	0%	-1%
8294 Title III, Limited English Proficiency	9,903	8,334	8,493	8,584	8,584	8,584	0%	-16%
8295 Title IV, Student Support and Academic Enrichment	-	-	-	-	-	-	0%	
8296 Title V, B Charter Schools Grants	-	-	-	-	-	-	0%	
8297 All Other Federal Revenue	2,961,112	2,997,689	2,997,689	2,997,689	165,116		37%	1%
<b>Total 8100-8299 · Other Federal Income</b>	<b>3,489,863</b>	<b>3,529,589</b>	<b>3,536,609</b>	<b>3,538,340</b>	<b>705,767</b>	<b>540,651</b>	<b>44%</b>	<b>1%</b>
<b>8300-8599 · Other State Income</b>								
8311 Special Ed - AB602	204,072	212,094	214,363	214,363	214,363	214,363	3%	4%
8520 Child Nutrition - State	23,811	24,923	25,190	25,190	25,190	25,190	0%	5%
8550 Mandate Block Grant	58,333	65,756	5,894	5,957	5,957	5,957	1%	13%
8560 State Lottery Revenue	69,211	70,017	70,765	70,765	70,765	70,765	1%	1%
8591 SB740	298,800	318,164	256,699	259,014	261,399	263,856	4%	6%
8599 All Other State Revenues	218,791	163,800	163,800	163,800	163,800	163,800	2%	-25%
<b>Total 8300-8599 · Other State Income</b>	<b>873,019</b>	<b>854,754</b>	<b>736,711</b>	<b>739,089</b>	<b>741,474</b>	<b>743,931</b>	<b>11%</b>	<b>-2%</b>
<b>8600-8799 · Other Income-Local</b>								
8634 Food Service Sales	-	-	-	-	-	-	0%	
8660 Interest / Dividend Income	342						0%	-100%
8662 Net Increase (Decrease) in Fair Value of Investments	-						0%	
8670 In Kind Donation	-						0%	
8690 All Other Local Revenue	65,651	50,000	50,000	50,000	50,000	50,000	1%	-24%
8698 Grants	7,000	10,000	10,000	10,000	10,000	10,000	0%	43%
8699 Fundraising	500	-	-	-	-	-	0%	-100%

**BERT CORONA CHARTER SCHOOL**

*Multi-Year Budget Detail*

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	-1	0	1	2	3	4		
	2017-18	2018-19 Trend	2019-20	2020-21	2021-22	2022-23	2018-19 Percent of Budget	Percent Change, 2017-18 to 2018-19
8792 Transfers of Apportionments - Special Ed	-						0%	
<b>Total 8600-8799 · Other Income-Local</b>	<b>73,493</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>1%</b>	<b>-18%</b>
<b>Prior Year Adjustments</b>								
8019 Local Control Funding Formula - Prior Year	(35,886)	-					0%	-100%
8999 Other Prior Year Adjustments	46,195	-					0%	-100%
<b>Total Prior Year Adjustments</b>	<b>10,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-100%</b>
<b>TOTAL INCOME</b>	<b>7,820,721</b>	<b>8,092,632</b>	<b>8,110,404</b>	<b>8,209,926</b>	<b>5,492,026</b>	<b>5,440,876</b>	<b>100%</b>	<b>3%</b>
<b>Expense</b>								
<b>1000 · Certificated Salaries</b>								
1110 Teachers' Salaries	1,041,525	1,054,869	1,097,063	1,140,946	1,186,584	1,234,047	13%	1%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	41,094	29,850	31,044	32,286	33,577	34,920	0%	-27%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	115,153	113,262	116,773	120,425	105,113	102,692	1%	-2%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
<b>Total 1000 · Certificated Salaries</b>	<b>1,197,772</b>	<b>1,197,981</b>	<b>1,244,881</b>	<b>1,293,657</b>	<b>1,325,274</b>	<b>1,371,660</b>	<b>15%</b>	<b>0%</b>
<b>2000 · Classified Salaries</b>								
2100 Instructional Aide Salaries	300,574	289,642	301,228	288,521	300,062	312,064	4%	-4%
2200 Classified Support Salaries (Maintenance, Food)	39,176	51,102	53,146	55,272	57,483	59,782	1%	30%
2300 Classified Supervisor and Administrator Salaries	98,292	88,426	91,963	95,641	99,467	103,445	1%	-10%
2400 Clerical/Technical/Office Staff Salaries	224,543	247,203	255,691	264,519	247,462	248,265	3%	10%
2900 Other Classified Salaries (Supervision, After School)	48,023	67,499	70,199	73,007	75,927	78,965	1%	41%
<b>Total 2000 · Classified Salaries</b>	<b>710,609</b>	<b>743,871</b>	<b>772,227</b>	<b>776,960</b>	<b>780,400</b>	<b>802,520</b>	<b>9%</b>	<b>5%</b>
<b>3000 · Employee Benefits</b>								
3111 STRS - State Teachers Retirement System	188,665	216,991	251,130	274,954	282,107	292,126	3%	15%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	36,921	37,757	39,181	39,126	38,978	39,973	0%	2%
3331 MED - Medicare	27,742	28,157	29,248	30,024	30,532	31,526	0%	1%
3401 H&W - Health & Welfare	351,997	310,000	334,800	361,584	361,584	390,511	4%	-12%
3501 SUI - State Unemployment Insurance	954	971	1,009	1,035	1,053	1,087	0%	2%
3601 Workers' Compensation	28,918	30,602	33,060	35,294	37,328	40,084	0%	6%
3901 403B	7,666	7,439	7,722	7,770	7,804	8,025	0%	-3%
3902 Other Benefits	4,445	1,000	1,000	1,000	1,000	1,000	0%	-78%
<b>Total 3000 · Employee Benefits</b>	<b>647,309</b>	<b>632,917</b>	<b>697,149</b>	<b>750,787</b>	<b>760,386</b>	<b>804,331</b>	<b>8%</b>	<b>-2%</b>

**BERT CORONA CHARTER SCHOOL**

*Multi-Year Budget Detail*

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	-1	0	1	2	3	4		
	2017-18	2018-19 Trend	2019-20	2020-21	2021-22	2022-23	2018-19 Percent of Budget	Percent Change, 2017-18 to 2018-19
<b>4000 · Supplies</b>							0%	
4110 Approved Textbooks and Core Curriculum Materials	13,344	13,488	13,633	13,633	13,633	13,633	0%	1%
4210 Books and Other Reference Materials	16,000	16,000	15,205	15,361	5,522	5,688	0%	0%
4310 Student Materials	138,492	152,187	150,589	151,657	52,757	53,889	2%	10%
4350 Office Supplies	32,000	31,000	31,000	31,000	11,000	11,000	0%	-3%
4370 Custodial Supplies	17,000	16,000	16,171	16,171	16,171	16,171	0%	-6%
4390 Other Supplies	107,140	97,200	90,200	90,200	40,200	40,200	1%	-9%
4400 Non Capitalized Equipment	73,000	88,000	63,000	61,500	11,500	11,500	1%	21%
4700 Food and Food Supplies	320,408	365,020	370,769	372,623	374,486	376,358	5%	14%
<b>Total 4000 · Supplies</b>	<b>717,384</b>	<b>778,896</b>	<b>750,567</b>	<b>752,145</b>	<b>525,268</b>	<b>528,439</b>	<b>10%</b>	<b>9%</b>
<b>5000 · Operating Services</b>							0%	
5200 Travel and Conferences	68,710	64,710	56,710	56,710	16,710	16,710	1%	-6%
5300 Dues and Memberships	6,096	6,650	6,742	6,813	2,885	2,959	0%	9%
5450 General Insurance	29,941	31,172	32,451	33,425	34,427	35,460	0%	4%
5500 Operation and Housekeeping Services	135,154	135,314	139,373	143,555	147,861	152,297	2%	0%
5610 Rent - Facilities / Buildings / Space	114,000	123,600	123,600	123,600	123,600	123,600	2%	8%
5620 Equipment Lease	40,057	40,440	42,099	43,362	44,662	46,002	1%	1%
5630 Vendor Repairs	197,244	176,400	173,827	174,301	174,790	175,294	2%	-11%
5812 Field Trips/Pupil Transportation	130,100	125,600	117,100	117,100	17,100	17,100	2%	-3%
5820 Legal / Audit Fees	-	-	-	-	-	-	0%	
5830 Advertisement / Recruitment	3,000	3,090	3,183	3,278	3,377	3,478	0%	3%
5850 Non Instructional Consultants	2,527,220	2,598,570	2,590,485	2,593,200	245,996	98,876	33%	3%
5851 Instructional Consultants	289,760	339,760	344,926	348,860	302,912	307,085	4%	17%
5853 ExED	6,000	6,000	6,000	6,000	-	-	0%	0%
5860 Non Instructional Software and Subscriptions	34,595	36,018	37,495	38,620	39,779	40,972	0%	4%
5890 Other Fees / Bank Charges /Credit Card Fees	2,207	2,273	2,341	2,411	2,484	2,558	0%	3%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	-	-	-	-	-	-	0%	
5900 Communications	68,647	70,707	72,828	75,013	77,263	79,581	1%	3%
<b>Total 5000 · Operating Services</b>	<b>3,652,730</b>	<b>3,760,304</b>	<b>3,749,160</b>	<b>3,766,247</b>	<b>1,233,846</b>	<b>1,101,973</b>	<b>47%</b>	<b>3%</b>
<b>6000 · Capital Outlay</b>							0%	
6900 Depreciation Expense	256,504	262,215	254,295	229,995	40,706	10,482	3%	2%
6902 Capital Outlay								
<b>Total 6000 · Capital Outlay</b>	<b>256,504</b>	<b>262,215</b>	<b>254,295</b>	<b>229,995</b>	<b>40,706</b>	<b>10,482</b>	<b>3%</b>	<b>2%</b>
<b>7000 · Other Outgo</b>							0%	
7221 Transfers to District	54,780	56,550	57,155	57,155	57,155	57,155	1%	3%

**BERT CORONA CHARTER SCHOOL**

*Multi-Year Budget Detail*

Prepared by ExED. For use by ExED and ExED clients only. © 2017 ExED

	-1	0	1	2	3	4		
	2017-18	2018-19 Trend	2019-20	2020-21	2021-22	2022-23	2018-19 Percent of Budget	Percent Change, 2017-18 to 2018-19
7299 District Oversight Fee	33,740	36,483	37,771	38,725	39,848	40,963	0%	8%
7310 Indirect Costs	475,547	521,690	514,935	517,366	545,815	559,423	7%	10%
7438 Debt Service - Interest	-	-	-	-	-	-	0%	
<b>Total 7000 - Other Outgo</b>	<b>564,066</b>	<b>614,723</b>	<b>609,861</b>	<b>613,246</b>	<b>642,818</b>	<b>657,541</b>	<b>8%</b>	<b>9%</b>
<b>TOTAL EXPENSE</b>	<b>7,746,374</b>	<b>7,990,906</b>	<b>8,078,139</b>	<b>8,183,037</b>	<b>5,308,697</b>	<b>5,276,946</b>	<b>100%</b>	<b>3%</b>
<b>NET INCOME</b>	<b>74,347</b>	<b>101,726</b>	<b>32,264</b>	<b>26,889</b>	<b>183,329</b>	<b>163,929</b>		
<b>Beginning Cash Balance</b>	1,696,303	1,776,517	1,937,007	2,150,918	2,400,743	2,622,505		
<b>Cash Flow from Operating Activities</b>								
Net Income	74,347	101,726	32,264	26,889	183,329	163,929		
Change in Accounts Receivable								
Prior Year Accounts Receivable	969,435	837,364	622,256	641,322	648,438	650,727		
Current Year Accounts Receivable	(837,364)	(622,256)	(641,322)	(648,438)	(650,727)	(669,790)		
Change in Due from	123,036	-	-	-	-	-		
Change in Accounts Payable	(344,436)	(232,887)	(14,195)	-	-	-		
Change in Due to	45,698	(25,639)	115	57	17	184		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(3,989)	-	-	-	-	-		
Change in Prepaid Expenditures	31,381	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-		
Depreciation Expense	256,504	262,215	254,295	229,995	40,706	10,482		
<b>Cash Flow from Investing Activities</b>								
Capital Expenditures	(313,404)	(114,000)	-	-	-	-		
<b>Cash Flow from Financing Activities</b>								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	79,005	-	-	-	-	-		
Use - Loans	-	(39,502)	(39,502)	-	-	-		
<b>Ending Cash Balance</b>	<b>1,776,517</b>	<b>1,943,537</b>	<b>2,150,918</b>	<b>2,400,743</b>	<b>2,622,505</b>	<b>2,778,038</b>		
Month with Lowest Ending Cash Balance	Aug: \$948,135	Sep: \$1,566,851	Sep: \$1,753,630	Sep: \$2,042,235	Sep: \$2,445,581	Sep: \$2,519,782		
5% Reserve Goal	387,319	399,545	403,907	409,152	265,435	263,847		

Net Income as a Percent of Expenses	1.0%	1.3%	0.4%	0.3%	3.5%	3.1%
Ending Cash as a Percent of Expenses	22.9%	24.3%	26.6%	29.3%	49.4%	52.6%