

Bert Corona Charter High School

Multi-Year Budget Detail

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	-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	208	276	302	320	332	362		
ADA	194.46	260.82	285.39	302.40	313.74	342.09		
ADA %		95%	95%	95%	95%	95%		
UPP		83%	82%	81%	81%	81%		
Income								
8011-8096 · Local Control Funding Formula Revenue								
8011 Local Control Funding Formula	1,751,591	2,521,733	2,824,461	3,075,095	3,303,967	3,725,360	68%	44%
8012 Education Protection Account	38,892	52,164	57,078	60,480	62,748	68,418	1%	34%
8096 In Lieu of Property Taxes	430,799	575,416	629,622	667,149	692,167	754,712	15%	34%
Total 8011-8096 · Local Control Funding Formula Revenue	2,221,281	3,149,313	3,511,161	3,802,724	4,058,882	4,548,490	84%	42%
8100-8299 · Other Federal Income							0%	
8181 Federal Special Education (IDEA)	38,069	51,061	55,871	59,201	61,421	66,971	1%	34%
8220 Child Nutrition Programs - Federal	108,861	130,600	142,903	151,420	157,098	171,294	3%	20%
8291 Title I, A Basic Grants Low-Income	87,328	118,732	161,428	176,635	187,163	194,182	3%	36%
8292 Title II, A Teacher Quality	6,784	9,224	12,540	13,722	14,540	15,085	0%	36%
8294 Title III, Limited English Proficiency	2,061	3,999	3,999	4,376	4,637	4,811	0%	94%
8295 Title IV, Student Support and Academic Enrichment	-	-	-	-	-	-	0%	
8296 Title V, B Charter Schools Grants	277	-	-	-	-	-	0%	-100%
8297 All Other Federal Revenue	-	-	-	-	-	-	0%	
Total 8100-8299 · Other Federal Income	243,380	313,615	376,741	405,354	424,859	452,342	8%	29%
8300-8599 · Other State Income							0%	
8311 Special Ed - AB602	111,262	153,275	167,714	177,710	184,374	201,035	4%	38%
8520 Child Nutrition - State	9,378	12,762	13,964	14,796	15,351	16,738	0%	36%
8550 Mandate Block Grant	27,418	41,465	11,798	12,909	13,679	14,192	1%	51%
8560 State Lottery Revenue	37,584	50,599	55,366	58,666	60,866	66,365	1%	35%
8591 SB740	-	-	-	-	-	-	0%	
8599 All Other State Revenues	-	-	-	-	-	-	0%	
Total 8300-8599 · Other State Income	185,642	258,101	248,841	264,081	274,270	298,330	7%	39%
8600-8799 · Other Income-Local							0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8660 Interest / Dividend Income	-	-	-	-	-	-	0%	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	0%	
8670 In Kind Donation	-	-	-	-	-	-	0%	
8690 All Other Local Revenue	25,270	3,000	3,000	3,000	3,000	3,000	0%	-88%
8698 Grants	-	-	-	-	-	-	0%	
8699 Fundraising	18,053	10,000	10,000	10,000	10,000	10,000	0%	-45%

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8792 Transfers of Apportionments - Special Ed	-						0%	
Total 8600-8799 · Other Income-Local	43,324	13,000	13,000	13,000	13,000	13,000	0%	-70%
Prior Year Adjustments								
8019 Local Control Funding Formula - Prior Year	(13,329)	-					0%	-100%
8999 Other Prior Year Adjustments	15,694	-					0%	-100%
Total Prior Year Adjustments	2,364	-	-	-	-	-	0%	-100%
TOTAL INCOME	2,695,992	3,734,029	4,149,743	4,485,159	4,771,010	5,312,162	100%	39%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	562,240	1,003,608	1,043,752	1,085,502	1,128,923	1,174,079	27%	79%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	43,740	-	-	-	-	-	0%	-100%
1175 Teachers' Salaries - Stipend/Extra Duty	26,152	39,000	40,560	42,182	43,870	45,624	1%	38%
1200 Certificated Pupil Support Salaries	82,500	84,150	87,516	91,017	94,657	98,444	2%	2%
1300 Certificated Supervisor and Administrator Salaries	99,086	101,068	105,110	209,315	217,687	226,395	3%	2%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	813,718	1,227,826	1,276,939	1,428,016	1,485,137	1,544,542	33%	51%
2000 · Classified Salaries								
2100 Instructional Aide Salaries	119,305	115,234	119,844	124,638	129,623	134,808	3%	-3%
2200 Classified Support Salaries (Maintenance, Food)	-	-	-	-	-	-	0%	
2300 Classified Supervisor and Administrator Salaries	82,000	83,640	86,986	90,465	94,084	97,847	2%	2%
2400 Clerical/Technical/Office Staff Salaries	101,760	128,675	133,822	139,175	144,742	150,532	3%	26%
2900 Other Classified Salaries (Supervision, After School)	28,637	31,200	32,448	33,746	35,096	36,500	1%	9%
Total 2000 · Classified Salaries	331,702	358,750	373,100	388,024	403,545	419,686	10%	8%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	128,414	216,012	250,181	293,209	304,937	317,134	6%	68%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	15,268	16,103	16,747	17,417	18,114	18,838	0%	5%
3331 MED - Medicare	16,533	23,005	23,926	26,333	27,386	28,481	1%	39%
3401 H&W - Health & Welfare	275,393	330,000	421,629	455,360	491,789	531,132	9%	20%
3501 SUI - State Unemployment Insurance	569	793	825	908	944	982	0%	39%
3601 Workers' Compensation	13,376	19,269	20,841	23,855	25,802	27,907	1%	44%
3901 403B	3,422	3,587	3,731	3,880	4,035	4,197	0%	5%
3902 Other Benefits	152	-	-	-	-	-	0%	-100%
Total 3000 · Employee Benefits	453,127	608,769	737,880	820,961	873,007	928,672	17%	34%

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4000 · Supplies							0%	
4110 Approved Textbooks and Core Curriculum Materials	24,419	56,250	61,549	65,217	67,663	73,777	2%	130%
4210 Books and Other Reference Materials	11,500	15,260	16,697	17,692	18,356	20,014	0%	33%
4310 Student Materials	35,638	57,210	64,067	69,486	73,803	82,394	2%	61%
4350 Office Supplies	10,000	13,269	14,519	15,385	15,962	17,404	0%	33%
4370 Custodial Supplies	4,000	5,308	5,808	6,154	6,385	6,962	0%	33%
4390 Other Supplies	27,874	69,487	40,471	42,883	44,491	48,511	2%	149%
4400 Non Capitalized Equipment	28,353	32,091	34,727	36,864	38,616	41,972	1%	13%
4700 Food and Food Supplies	144,679	185,360	203,836	217,065	226,331	248,016	5%	28%
Total 4000 · Supplies	286,462	434,235	441,673	470,747	491,606	539,051	12%	52%
5000 · Operating Services							0%	
5200 Travel and Conferences	4,700	1,880	1,880	1,880	1,880	1,880	0%	-60%
5300 Dues and Memberships	8,336	11,393	12,840	14,013	14,975	16,818	0%	37%
5450 General Insurance	20,000	27,335	30,807	33,622	35,930	40,352	1%	37%
5500 Operation and Housekeeping Services	2,477	3,386	3,816	4,165	4,451	4,998	0%	37%
5610 Rent - Facilities / Buildings / Space	188,111	268,586	302,704	330,368	353,040	396,489	7%	43%
5620 Equipment Lease	14,217	19,431	21,899	23,900	25,541	28,684	1%	37%
5630 Vendor Repairs	4,400	6,014	6,778	7,397	7,905	8,877	0%	37%
5812 Field Trips/Pupil Transportation	6,663	15,607	17,590	19,197	20,515	23,039	0%	134%
5820 Legal / Audit Fees	-	-	-	-	-	-	0%	
5830 Advertisement / Recruitment	4,000	9,120	4,244	4,371	4,502	4,637	0%	128%
5850 Non Instructional Consultants	51,986	56,986	64,225	70,094	74,905	84,123	2%	10%
5851 Instructional Consultants	105,960	113,440	127,850	139,534	149,110	167,461	3%	7%
5853 ExED	-	-	-	-	-	-	0%	
5860 Non Instructional Software and Subscriptions	2,176	2,975	3,352	3,659	3,910	4,391	0%	37%
5890 Other Fees / Bank Charges /Credit Card Fees	3,000	1,236	1,273	1,311	1,351	1,391	0%	-59%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	1,000	1,367	1,540	1,681	1,796	2,018	0%	37%
5900 Communications	31,940	32,898	33,885	34,902	35,949	37,027	1%	3%
Total 5000 · Operating Services	448,967	571,652	634,682	690,096	735,757	822,186	16%	27%
6000 · Capital Outlay							0%	
6900 Depreciation Expense	23,129	23,226	23,226	9,730	1,769	146	1%	0%
6902 Capital Outlay								
Total 6000 · Capital Outlay	23,129	23,226	23,226	9,730	1,769	146	1%	0%
7000 · Other Outgo							0%	
7221 Transfers to District	29,866	40,867	44,717	47,382	49,159	53,601	1%	37%

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7299 District Oversight Fee	22,213	31,493	35,112	38,027	40,589	45,485	1%	42%
7310 Indirect Costs	260,194	384,990	411,403	449,348	479,393	535,744	10%	48%
7438 Debt Service - Interest	398	-	-	-	-	-	0%	-37%
Total 7000 - Other Outgo	312,672	457,351	491,232	534,757	569,141	634,830	12%	46%
TOTAL EXPENSE	2,669,777	3,681,808	3,978,732	4,342,331	4,559,961	4,889,114	100%	38%
NET INCOME	26,214	52,221	171,012	142,827	211,049	423,047		
Beginning Cash Balance	81,315	150,276	13,159	132,013	256,203	446,204		
Cash Flow from Operating Activities								
Net Income	26,214	52,221	171,012	142,827	211,049	423,047		
Change in Accounts Receivable								
Prior Year Accounts Receivable	504,182	351,486	439,868	458,946	487,470	510,429		
Current Year Accounts Receivable	(351,486)	(439,868)	(458,946)	(487,470)	(510,429)	(582,978)		
Change in Due from	-	-	-	-	-	-		
Change in Accounts Payable	79,725	(79,110)	(6,145)	-	-	-		
Change in Due to	(172,362)	1,642	(154)	157	142	613		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(1,271)	-	-	-	-	-		
Change in Prepaid Expenditures	13,758	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	-	-	-	-	-	-		
Depreciation Expense	23,129	23,226	23,226	9,730	1,769	146		
Cash Flow from Investing Activities								
Capital Expenditures	(2,929)	-	-	-	-	-		
Cash Flow from Financing Activities								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-		
Use - Loans	(49,998)	(49,998)	(50,008)	-	-	-		
Ending Cash Balance	150,276	9,876	132,013	256,203	446,204	797,461		
Month with Lowest Ending Cash Balance	Aug: \$55	Dec: (\$ 387,015)	Nov: (\$ 181,192)	Nov: (\$ 59,484)	Nov: \$96,157	Nov: \$245,510		
5% Reserve Goal	133,489	184,090	198,937	217,117	227,998	244,456		

Net Income as a Percent of Expenses	1.0%	1.4%	4.3%	3.3%	4.6%	8.7%
Ending Cash as a Percent of Expenses	5.6%	0.3%	3.3%	5.9%	9.8%	16.3%