

**MONSEÑOR OSCAR ROMERO CHARTER 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	340	340	364	368	368	368		
ADA	327.53	328.10	351.26	355.12	355.12	355.12		
ADA %		97%	97%	97%	97%	97%		
UPP		96%	96%	96%	96%	96%		
<b>Income</b>								
<b>8011-8096 · Local Control Funding Formula Revenue</b>								
8011 Local Control Funding Formula	1,996,866	2,220,907	2,471,519	2,596,883	2,708,353	2,818,880	50%	11%
8012 Education Protection Account	420,148	420,880	450,589	455,540	455,540	455,540	9%	0%
8096 In Lieu of Property Taxes	725,597	723,848	774,943	783,459	783,459	783,459	16%	0%
<b>Total 8011-8096 · Local Control Funding Formula Revenue</b>	<b>3,142,611</b>	<b>3,365,635</b>	<b>3,697,050</b>	<b>3,835,882</b>	<b>3,947,352</b>	<b>4,057,879</b>	<b>76%</b>	<b>7%</b>
<b>8100-8299 · Other Federal Income</b>							0%	
8181 Federal Special Education (IDEA)	64,121	64,232	68,766	69,522	69,522	69,522	1%	0%
8220 Child Nutrition Programs - Federal	306,232	287,658	307,957	311,341	311,341	311,341	6%	-6%
8291 Title I, A Basic Grants Low-Income	142,724	145,442	147,613	158,033	159,770	159,770	3%	2%
8292 Title II, A Teacher Quality	16,881	17,203	17,459	18,692	18,897	18,897	0%	2%
8294 Title III, Limited English Proficiency	11,276	9,413	9,553	10,228	10,340	10,340	0%	-17%
8295 Title IV, Student Support and Academic Enrichment	-	-	-	-	-	-	0%	
8296 Title V, B Charter Schools Grants	-	-	-	-	-	-	0%	
8297 All Other Federal Revenue	-	-	-	-	-	-	0%	
<b>Total 8100-8299 · Other Federal Income</b>	<b>541,233</b>	<b>523,948</b>	<b>551,349</b>	<b>567,816</b>	<b>569,870</b>	<b>569,870</b>	<b>12%</b>	<b>-3%</b>
<b>8300-8599 · Other State Income</b>							0%	
8311 Special Ed - AB602	187,400	192,813	206,423	208,692	208,692	208,692	4%	3%
8520 Child Nutrition - State	25,352	26,491	28,361	28,672	28,672	28,672	1%	4%
8550 Mandate Block Grant	52,925	60,374	5,358	5,736	5,799	5,799	1%	14%
8560 State Lottery Revenue	63,537	63,651	68,144	68,893	68,893	68,893	1%	0%
8591 SB740	-	-	-	-	-	-	0%	
8599 All Other State Revenues	14,526,685	163,549	163,549	163,549	163,549	163,549	4%	-99%
<b>Total 8300-8599 · Other State Income</b>	<b>14,855,898</b>	<b>506,879</b>	<b>471,836</b>	<b>475,543</b>	<b>475,606</b>	<b>475,606</b>	<b>11%</b>	<b>-97%</b>
<b>8600-8799 · Other Income-Local</b>							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	46,668	35,000	35,000	35,000	35,000	35,000	1%	-25%
8698 Grants	9,500	10,000	10,000	10,000	10,000	10,000	0%	5%
8699 Fundraising	750	-	-	-	-	-	0%	-100%

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	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>56,918</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>1%</b>	<b>-21%</b>
<b>Prior Year Adjustments</b>								
8019 Local Control Funding Formula - Prior Year	(32,572)	-					0%	-100%
8999 Other Prior Year Adjustments	40,647	-					0%	-100%
<b>Total Prior Year Adjustments</b>	<b>8,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-100%</b>
<b>TOTAL INCOME</b>	<b>18,604,736</b>	<b>4,441,461</b>	<b>4,765,235</b>	<b>4,924,241</b>	<b>5,037,828</b>	<b>5,148,355</b>	<b>100%</b>	<b>-76%</b>
<b>Expense</b>								
<b>1000 · Certificated Salaries</b>								
1110 Teachers' Salaries	890,978	1,014,282	1,054,854	1,097,048	1,140,930	1,186,567	23%	14%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teacher Salaries - Substitute	16,850	-	-	-	-	-	0%	-100%
1175 Teachers' Salaries - Stipend/Extra Duty	38,804	28,500	29,640	30,826	32,059	33,341	1%	-27%
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	0%	
1300 Certificated Supervisor and Administrator Salaries	98,215	104,535	108,716	113,065	117,587	122,291	2%	6%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
<b>Total 1000 · Certificated Salaries</b>	<b>1,044,847</b>	<b>1,147,317</b>	<b>1,193,210</b>	<b>1,240,938</b>	<b>1,290,576</b>	<b>1,342,199</b>	<b>26%</b>	<b>10%</b>
<b>2000 · Classified Salaries</b>								
2100 Instructional Aide Salaries	157,414	128,450	133,588	138,932	144,489	150,268	3%	-18%
2200 Classified Support Salaries (Maintenance, Food)	7,696	43,000	44,720	46,509	48,369	50,304	1%	459%
2300 Classified Supervisor and Administrator Salaries	131,486	139,179	144,746	150,536	156,558	162,820	3%	6%
2400 Clerical/Technical/Office Staff Salaries	206,775	212,872	221,387	230,242	239,452	249,030	5%	3%
2900 Other Classified Salaries (Supervision, After School)	32,090	43,816	45,569	47,392	49,288	51,259	1%	37%
<b>Total 2000 · Classified Salaries</b>	<b>535,461</b>	<b>567,318</b>	<b>590,011</b>	<b>613,611</b>	<b>638,155</b>	<b>663,682</b>	<b>13%</b>	<b>6%</b>
<b>3000 · Employee Benefits</b>								
3111 STRS - State Teachers Retirement System	156,938	193,259	223,830	245,237	255,047	265,249	4%	23%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	30,429	32,707	34,016	35,376	36,791	38,263	1%	7%
3331 MED - Medicare	22,936	24,862	25,857	26,891	27,967	29,085	1%	8%
3401 H&W - Health & Welfare	350,517	300,000	324,000	349,920	377,914	408,147	7%	-14%
3501 SUI - State Unemployment Insurance	795	857	892	927	964	1,003	0%	8%
3601 Workers' Compensation	26,449	29,845	32,280	34,914	37,763	40,845	1%	13%
3901 403B	7,069	5,106	5,310	5,522	5,743	5,973	0%	-28%
3902 Other Benefits	1,000	-	-	-	-	-	0%	-100%
<b>Total 3000 · Employee Benefits</b>	<b>596,133</b>	<b>586,637</b>	<b>646,184</b>	<b>698,788</b>	<b>742,189</b>	<b>788,564</b>	<b>13%</b>	<b>-2%</b>

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	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	13,000	13,000	13,918	14,071	14,071	14,071	0%	0%
4210 Books and Other Reference Materials	18,921	18,921	20,257	20,480	20,480	20,480	0%	0%
4310 Student Materials	50,187	50,187	53,730	54,320	54,320	54,320	1%	0%
4350 Office Supplies	8,040	8,040	8,608	8,702	8,702	8,702	0%	0%
4370 Custodial Supplies	2,582	2,582	2,764	2,794	2,794	2,794	0%	0%
4390 Other Supplies	61,950	50,000	53,529	54,118	54,118	54,118	1%	-19%
4400 Non Capitalized Equipment	12,000	10,000	10,000	10,000	10,000	10,000	0%	-17%
4700 Food and Food Supplies	309,011	329,779	354,823	360,515	362,318	364,130	8%	7%
<b>Total 4000 · Supplies</b>	<b>475,691</b>	<b>482,509</b>	<b>517,628</b>	<b>525,000</b>	<b>526,802</b>	<b>528,614</b>	<b>11%</b>	<b>1%</b>
<b>5000 · Operating Services</b>							0%	
5200 Travel and Conferences	26,200	25,400	16,400	16,400	16,400	16,400	1%	-3%
5300 Dues and Memberships	5,750	5,923	6,531	6,801	7,005	7,215	0%	3%
5450 General Insurance	27,248	28,066	30,948	32,227	33,194	34,189	1%	3%
5500 Operation and Housekeeping Services	46,470	300,790	354,908	359,759	173,424	129,702	7%	547%
5610 Rent - Facilities / Buildings / Space	182,149	20,406	-	-	-	-	0%	-89%
5620 Equipment Lease	26,577	26,577	29,307	30,518	31,433	32,376	1%	0%
5630 Vendor Repairs	10,400	10,712	11,812	12,300	12,669	13,049	0%	3%
5812 Field Trips/Pupil Transportation	115,800	115,800	127,693	42,027	43,287	44,586	3%	0%
5820 Legal / Audit Fees	15,000	-	-	-	-	-	0%	-100%
5830 Advertisement / Recruitment	5,000	5,150	5,305	5,464	5,628	5,796	0%	3%
5850 Non Instructional Consultants	78,833	78,833	86,930	90,522	93,237	96,035	2%	0%
5851 Instructional Consultants	259,509	269,509	280,392	285,220	288,870	292,629	6%	4%
5853 ExED	-	-	-	-	-	-	0%	
5860 Non Instructional Software and Subscriptions	22,531	26,915	29,679	30,906	31,833	32,788	1%	19%
5890 Other Fees / Bank Charges /Credit Card Fees	683	704	725	746	769	792	0%	3%
5891 Factoring Fees	-	-	-	-	-	-	0%	
5897 Fundraising Cost	61	63	70	73	75	77	0%	3%
5900 Communications	52,980	54,569	56,206	57,893	59,629	61,418	1%	3%
<b>Total 5000 · Operating Services</b>	<b>875,193</b>	<b>969,417</b>	<b>1,036,905</b>	<b>970,853</b>	<b>797,453</b>	<b>767,052</b>	<b>22%</b>	<b>11%</b>
<b>6000 · Capital Outlay</b>							0%	
6900 Depreciation Expense	42,413	37,834	31,105	27,902	21,987	3,670	1%	-11%
6902 Capital Outlay								
<b>Total 6000 · Capital Outlay</b>	<b>42,413</b>	<b>37,834</b>	<b>31,105</b>	<b>27,902</b>	<b>21,987</b>	<b>3,670</b>	<b>1%</b>	<b>-11%</b>
<b>7000 · Other Outgo</b>							0%	
7221 Transfers to District	50,304	51,409	55,038	55,643	55,643	55,643	1%	2%

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	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	31,426	33,656	36,971	38,359	39,474	40,579	1%	7%
7310 Indirect Costs	437,890	474,264	495,863	503,679	531,376	544,624	11%	8%
7438 Debt Service - Interest	-	-	134,185	197,729	193,357	188,851	0%	
<b>Total 7000 - Other Outgo</b>	<b>519,620</b>	<b>559,329</b>	<b>722,057</b>	<b>795,410</b>	<b>819,849</b>	<b>829,696</b>	<b>13%</b>	<b>8%</b>
<b>TOTAL EXPENSE</b>	<b>4,089,358</b>	<b>4,350,361</b>	<b>4,737,098</b>	<b>4,872,503</b>	<b>4,837,011</b>	<b>4,923,476</b>	<b>100%</b>	<b>6%</b>
<b>NET INCOME</b>	<b>14,515,378</b>	<b>91,100</b>	<b>28,137</b>	<b>51,738</b>	<b>200,817</b>	<b>224,878</b>		
<b>Beginning Cash Balance</b>	13,276,009	1,263,320	1,227,814	1,114,921	1,045,422	1,120,316		
<b>Cash Flow from Operating Activities</b>								
Net Income	14,515,378	91,100	28,137	51,738	200,817	224,878		
Change in Accounts Receivable								
Prior Year Accounts Receivable	328,503	487,915	523,508	591,645	596,991	596,746		
Current Year Accounts Receivable	(487,915)	(523,508)	(591,645)	(596,991)	(596,746)	(614,893)		
Change in Due from	-	-	-	-	-	-		
Change in Accounts Payable	(1,669,973)	(66,130)	(10,993)	-	-	-		
Change in Due to	27,585	(5,672)	475	(23)	(13)	181		
Change in Accrued Vacation	-	-	-	-	-	-		
Change in Payroll Liabilities	(2,843)	-	-	-	-	-		
Change in Prepaid Expenditures	20,759	-	-	-	-	-		
Change in Deposits	-	-	-	-	-	-		
Change in Deferred Revenue	(10,354,945)	-	-	-	-	-		
Depreciation Expense	42,413	37,834	31,105	27,902	21,987	3,670		
<b>Cash Flow from Investing Activities</b>								
Capital Expenditures	(19,147,563)	-	-	-	-	-		
<b>Cash Flow from Financing Activities</b>								
Source - Sale of Receivables	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-		
Source - Loans	4,715,912	-	-	-	-	-		
Use - Loans	-	-	(93,481)	(143,770)	(148,143)	(152,649)		
<b>Ending Cash Balance</b>	<b>1,263,320</b>	<b>1,284,859</b>	<b>1,114,921</b>	<b>1,045,422</b>	<b>1,120,316</b>	<b>1,178,249</b>		
Month with Lowest Ending Cash Balance	Jun: \$1,254,983	Sep: \$1,096,325	Sep: \$1,106,844	Sep: \$1,014,695	Sep: \$974,288	Sep: \$1,036,058		
5% Reserve Goal	204,468	217,518	236,855	243,625	241,851	246,174		

Net Income as a Percent of Expenses	355.0%	2.1%	0.6%	1.1%	4.2%	4.6%
Ending Cash as a Percent of Expenses	30.9%	29.5%	23.5%	21.5%	23.2%	23.9%