



# Palisades Charter High School

## Special Board Meeting

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### **Date and Time**

Thursday October 4, 2018 at 4:30 PM PDT

### **Location**

Library, Palisades Charter High School, 15777 Bowdoin St, Pacific Palisades CA 90272

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*REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY: Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board of Palisades Charter High School may request assistance by contacting the Main Office at (310) 230-6623 at least 24 hours in advance.*

### *SUPPORTING DOCUMENTATION:*

*Supporting documentation is available at the Main Office of the School, located at 15777 Bowdoin Street, Pacific Palisades, CA 90272, (Tel: 310- 230-6623) and may also be accessible on the PCHS website at <http://palihigh.org/boardrecords.aspx>.*

### *ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:*

*Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.*

*DIAL-IN NUMBER: (605) 475-5900. ACCESS CODE: 660-0134*

*Please note that the conference dial-in number above is only active when a Board Trustee has indicated they will calling from an off-site location to participate.*

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### **Agenda**

## I. Opening Items

### Opening Items

- A. Call the Meeting to Order
- B. Record Attendance and Guests

- C. Public Comment

*"Public Comment" is available to all audience members who wish to speak on any agenda item or under the general category of "Public Comment." "Public Comment" is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to two (2) minutes, per person. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Board, shall have twice the allotted time to speak, and the total allocated time shall be appropriately increased as well. **Govern Code § 54954.3(b)(2).***

## II. Facilities/Operations

- A. Presentation on Transportation History/Current Status

## III. Finance

### Finance

- A. Readoption of 2018-2019 Budget - Amount & Timeline
- B. Preliminary Recommendations for 2018-2019 Budget Readoption

## IV. New Business / Announcements

- A. Announcements / New Business

- Date of next Board Meeting is Tuesday, October 16, 2018

- B. Announce items for closed session, if any.

**V. Closed Session**

**A. Conference with Legal Counsel: Anticipated Litigation**

- (Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9)

**B. Public Employee Discipline/Dismissal/Release**

- (Govt. Code section 54957)

**VI. Open Session**

**A. Return to Open Session**

**B. Report Out on Action Taken In Closed Session, If Any.**

**VII. Closing Items**

**A. Adjourn Meeting**

# Coversheet

## Readoption of 2018-2019 Budget - Amount & Timeline

**Section:** III. Finance  
**Item:** A. Readoption of 2018-2019 Budget - Amount & Timeline  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** III\_A\_Readoption of 2018\_2019 Budget Updates\_10\_04\_18.pdf

**PALISADES CHARTER HIGH SCHOOL**  
2017-2018 Unaudited Actuals 2018-2019 9/20 Budget Updates

	2017-2018 Unaudited Actuals (6/30/18)	2018-2019 Budget (Admin/BF committee Recommended 6/4/18)	09/20/18 Changes (2018-2019 budget)
<b>ADA ESTIMATES/ACTUAL FUNDED</b>	<b>2,905</b>	<b>2,882</b>	<b>2,867</b>
<b>LCFF FUNDING PER ADA</b>		<b>9,814</b>	<b>9,873</b>
<b>EPA Funding-Prop 30</b>	<b>4,657,544</b>	<b>4,277,299</b>	
<b>LCFF Entitlement - State Aid - Current Year</b>	<b>15,142,505</b>	<b>17,497,951</b>	
High Needs Grant (Included in LCFF)			
LCFF PY Adjustments	(265,161)		
C S Funding In Lieu of PropTax -	7,281,331	6,502,627	
C S Funding In Lieu of PropTax - PY adjustments	-		
<b>LCFF Funding-Total</b>	<b>26,816,219</b>	<b>28,277,877</b>	<b>28,305,891</b>
<b>NCLB:T1,Basic School Support</b>	<b>281,972</b>	<b>285,028</b>	<b>308,894</b>
<b>Special Ed: IDEA Basic Local Assistance Entitlement</b>	<b>565,541</b>	<b>583,296</b>	<b>568,813</b>
<b>NCLB:TII, Teacher Quality/ESSA</b>	<b>57,519</b>	<b>57,891</b>	<b>64,848</b>
<b>MAA-Medical Reimbursements</b>	<b>16,925</b>	<b>18,000</b>	<b>-</b>
<b>Perkins</b>	<b>24,736</b>	<b>29,570</b>	<b>29,570</b>
<b>DOR-Rehab</b>	<b>8,550</b>	<b>20,000</b>	<b>20,000</b>
<b>AP Fees</b>	<b>3,359</b>	<b>-</b>	<b>-</b>
<b>Child Nutrition Program</b>	<b>362,687</b>	<b>397,851</b>	<b>397,851</b>
<b>Federal Revenues-Total</b>	<b>1,321,289</b>	<b>1,391,636</b>	<b>1,389,976</b>
<b>Prop. 39 energy</b>	<b>220,105</b>	<b>-</b>	<b>-</b>
<b>State Lottery:Non Prop 20 - Current Year</b>	<b>461,509</b>	<b>420,699</b>	<b>448,182</b>
State Lottery:Non Prop 20 - PY adjustments	-		-
Child Nutrition: School Programs	30,495	33,380	33,380
Mandated Costs Reimbursement	125,271	130,330	130,353
Educator Effectiveness Grant (3 year grant)	-	-	-
One Time Discretionary Grant	419,051	991,236	530,288
State Lottery:Prop 20 Inst Matls-Current Year	176,959	138,312	157,746
State Lottery:Prop 20 Ins Matls-PY adjustments	-		
Special Education- AB602	1,681,851	1,698,015	1,687,258
Student ID/CAHSEE	4,860	13,111	13,111
CTE Grant	527,117		-
College Readiness Block Grant	124,016	-	11,032
<b>LAUSD-Sp Ed Grants (Option 3)</b>	<b>172,997</b>	<b>143,850</b>	<b>163,850</b>
<b>Other State Revenues-Total</b>	<b>3,944,232</b>	<b>3,568,933</b>	<b>3,175,200</b>
<b>Food Service Sales</b>	<b>202,852</b>	<b>190,255</b>	<b>190,255</b>
<b>Leases &amp; Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)</b>	<b>1,116,993</b>	<b>1,051,400</b>	<b>1,051,400</b>
<b>Interest</b>	<b>115,788</b>	<b>112,932</b>	<b>112,932</b>
<b>Encroachment</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>Lease Revenue- iPad Rentals</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fundraising</b>	<b>343,734</b>	<b>488,004</b>	<b>488,004</b>
<b>Other Local Revenues-Total</b>	<b>1,779,367</b>	<b>1,842,590</b>	<b>1,842,591</b>
<b>Total Revenue</b>	<b>33,861,107</b>	<b>35,081,036</b>	<b>34,713,658</b>
<b>Teachers</b>	<b>12,976,082</b>	<b>12,757,083</b>	<b>12,757,083</b>
<b>School Admin</b>	<b>900,745</b>	<b>916,313</b>	<b>916,313</b>
<b>Librarians</b>	<b>127,764</b>	<b>129,463</b>	<b>129,463</b>
<b>Guidance,Welfare</b>	<b>698,603</b>	<b>723,633</b>	<b>723,633</b>
<b>Other Support/Impact of / Step and Column</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>New Periods &amp; Teachers (Master Budget- Other - SUBS)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Certificated Salaries</b>	<b>14,703,193</b>	<b>14,526,492</b>	<b>14,526,492</b>
<b>Inst'l Aides</b>	<b>905,595</b>	<b>971,377</b>	<b>971,377</b>
<b>Admin. Sal</b>	<b>435,684</b>	<b>412,863</b>	<b>412,863</b>
<b>Clerical/Office</b>	<b>1,829,675</b>	<b>1,968,726</b>	<b>1,968,726</b>
<b>Maint./Oper (incl. in Clerical/Office)</b>	<b>107,143</b>	<b>107,014</b>	<b>107,014</b>
<b>Food Services</b>	<b>46,488</b>	<b>46,410</b>	<b>46,410</b>
<b>Math Paraprofessionals</b>	<b>84,181</b>	<b>170,000</b>	<b>170,000</b>
<b>Other Classified</b>	<b>1,183,398</b>	<b>986,461</b>	<b>986,461</b>
<b>Impact Step and Column</b>	<b>-</b>	<b>56,000</b>	<b>56,000</b>
<b>Proposed New Positions/Hours</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>
<b>Classified Salaries</b>	<b>4,592,164</b>	<b>4,798,852</b>	<b>4,798,851</b>

PALISADES CHARTER HIGH SCHOOL  
2017-2018 Unaudited Actuals 2018-2019 9/20 Budget Updates

	2017-2018 Unaudited Actuals (6/30/18)	2018-2019 Budget (Admin/BF committee Recommended 6/4/18)	09/20/18 Changes (2018-2019 budget)	
<b>ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA</b>	<b>2,905</b>	<b>2,882</b>	<b>2,867</b>	
		9,814	9,873	
<b>Total Salaries</b>	<b>19,295,357</b>	<b>19,325,343</b>	<b>19,325,343</b>	
STRS - Certificated (ER 16.28%)	2,059,405	2,364,913	2,364,913	
PERS - Classified (ER 18.06%)	609,158	866,673	866,768	
OASDI Regular - Certificated	14,330	15,000	15,000	
OASDI Regular - Classified	277,840	297,529	297,529	
OASDI Medicare - Certificated	209,576	210,634	210,634	
OASDI Medicare - Classified	67,090	69,583	69,583	
Health & Welfare Benefits - Certificated	2,302,720	2,335,548	2,335,548	
Health & Welfare Benefits - Classified	1,115,968	1,181,164	1,181,164	
Unemployment Insurance - Certificated	11,188	7,263	8,716	
Unemployment Insurance - Classified	4,795	2,399	2,399	
Workers' Compensation - Certificated	146,742	133,191	133,191	
Workers' Compensation - Classified	59,333	57,082	57,082	
Other Employment Benefits - Certificated (LT Benefits)	203,094	483,000	483,000	
Other Employment Benefits - Classified (LT Benefits)	26,134	208,000	208,000	
<b>Employee Benefits</b>	<b>7,107,370</b>	<b>8,231,979</b>	<b>8,233,528</b>	% of total expenses
<b>Total Salary &amp; Benefits</b>	<b>26,402,727</b>	<b>27,557,322</b>	<b>27,558,871</b>	77.4%
Textbooks	156,447	99,583	99,583	
Instructional Materials	303,557	240,000	240,000	
Non-capitalized Equipment	540,471	413,547	413,547	
Other Supplies	220,386	165,000	165,000	
Food Service Supplies	231,314	247,776	247,776	
<b>Books &amp; Supplies</b>	<b>1,452,174</b>	<b>1,165,906</b>	<b>1,165,906</b>	
Personnel Services-Mileage	6,817	4,060	4,060	
Travel/Conference	101,280	36,034	36,034	
Due/Memberships (Subscriptions)	299,208	404,160	404,160	
Insurance	183,815	173,678	173,678	
Operation and Housekeeping Services	308,389	683,850	683,850	
Utilities	459,712			
Rentals/Leases/Repairs & Noncapitalized Improvements	510,828	598,254	598,254	
Professional Consulting Services & Operating Exp (5800, 5810, 5821, 5850, 5860)	3,097,378	2,370,680	2,370,680	
Pupil Transportation	689,084	607,651	712,651	
Other Expenses	233,213			
Communications	70,315	279,837	279,837	
<b>Services, Other Operating Exp</b>	<b>5,960,039</b>	<b>5,158,203</b>	<b>5,263,204</b>	
Capital Outlay (6100-6500) -Total (Detail Below)	-	760,890	760,890	
Sites & Improvement (6100)	-	-	-	
Bldgs & Improvement (6200)	-	525,890	525,890	
Equipment-Technology (6400)	-	235,000	235,000	
Equipment/Furniture Replacement (6500)	-			
Depreciation Expense	637,921	860,000	860,000	
Interest	44,961	52,932	52,932	
Indirect Cost (Total charter school supervisory oversight fees only)	268,177	282,779	284,528	
<b>Total Expenses-Financial Reporting Basis</b>	<b>34,765,997</b>	<b>35,077,142</b>	<b>35,185,441</b>	
<b>Total Expenses-Cash Reporting Basis</b>	<b>34,128,077</b>	<b>34,978,032</b>	<b>35,086,331</b>	
<b>Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual)</b>	<b>(904,890)</b>	<b>3,894</b>	<b>(471,783)</b>	Looking to have a \$430,000+ Surplus
<b>Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB</b>		<b>(749,445)</b>	<b>-</b>	Look to increase 9/20 Ending Balance to \$900K
<b>Revised Financial Reporting</b>		<b>(745,551)</b>	<b>(471,783)</b>	
<b>Net Reserve Fund Increase(Reduction)- Cash Basis</b>	<b>(266,969)</b>	<b>103,004</b>	<b>(372,673)</b>	

# Coversheet

## Preliminary Recommendations for 2018-2019 Budget Readoption

**Section:** III. Finance  
**Item:** B. Preliminary Recommendations for 2018-2019 Budget Readoption  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** III\_B\_Part 3\_UTLA-PCHS Top Budget Recommendations.pdf  
III\_B\_Part 2\_2018\_19 Budget Updates v10.01 ADMIN PROPOSED.pdf  
III\_B\_Part 1\_MYP 2018\_2021\_10\_04\_18.pdf



# PALISADES CHARTER HIGH SCHOOL

## **UTLA-PCHS Budget Recommendations (Online Survey: Oct. 1-3)**

We received 63 comments from our members. The most common recommendations were:

1. Evaluate the effectiveness and educational benefit of teachers who are currently out of the classroom.
2. Out of classroom teachers doing administrative work when they were hired to teach.
3. Over staffing of out of classroom (non-credentialed) positions. Too many administrative assistants. Increase of out of classroom positions over the past 4-5 years are fiscally unsustainable.
4. Curtail legal fees, including employee, Special Education and potential litigations.
5. Look at feasibility of having half time employees receive full benefits.
6. Look for outside sources of funding (i.e., community support as well as corporate sponsorship). More permits and filming on campus.



PALISADES CHARTER HIGH SCHOOL  
2017-2018 Unaudited Actuals 2018-2019 10/1 Admin Recommendations

	2017-2018 Unaudited Actuals (6/30/18)	09/20/18 Changes	Admin Proposed 18/19 Budget Updates	Changes	Comments/ Changes
<b>ADA ESTIMATES/ACTUAL FUNDED</b>					ADA Concerns- Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment
	2,905	2,867	2,867		
<b>LCFF FUNDING PER ADA</b>		9,873	9,873		
EPA Funding-Prop 30	4,657,544				PER FCMAT CALC 8/23/18
LCFF Entitlement - State Aid - <b>Current Year</b>	15,142,505				PER FCMAT CALC 8/23/18
High Needs Grant (Included in LCFF)					
LCFF PY Adjustments	(265,161)				
C S Funding In Lieu of PropTax -	7,281,331				PER FCMAT CALC 8/23/18
C S Funding In Lieu of PropTax - PY adjustments	-				
<b>LCFF Funding-Total</b>	<b>26,816,219</b>	<b>28,305,891</b>	<b>28,305,891</b>		<b>(146,934)</b>
NCLB:T1,Basic School Support	281,972	308,894	308,894		Updated Funding 7/18/18
Special Ed: IDEA Basic Local Assistance Entitlement	565,541	568,813	568,813		\$198.4/ADA (Actual Sp Funding-9/18)
NCLB:TII, Teacher Quality/ESSA	57,519	64,848	64,848		Updated Funding 7/18/18
MAA-Medical Reimbursements	16,925	-	-		
Perkins	24,736	29,570	29,570		
DOR-Rehab	8,550	20,000	20,000		
AP Fees	3,359				
Child Nutrition Program	362,687	397,851	397,851		
<b>Federal Revenues-Total</b>	<b>1,321,289</b>	<b>1,389,976</b>	<b>1,389,976</b>		<b>(24,130)</b>
Prop. 39 energy	220,105	-	-		
State Lottery:Non Prop 20 - <b>Current Year</b>	461,509	448,182	448,182		New Lottery Est 9/18 (\$151/Enrolled)
State Lottery:Non Prop 20 - <b>PY adjustments</b>	-	-	-		
Child Nutrition: School Programs	30,495	33,380	33,380		
Mandated Costs Reimbursement	125,271	130,353	131,554		per CDE
Educator Effectiveness Grant (3 year grant)	-	-	-		
One Time Discretionary Grant	419,051	530,288	535,301		revised @\$184/ADA per CDE (as a result of P-2 ADA PY)
State Lottery:Prop 20 Inst Matls- <b>Current Year</b>	176,959	157,746	157,746		New Lottery Est 9/18 (\$53/Enrolled)
State Lottery:Prop 20 Ins Matls- <b>PY adjustments</b>	-	-	-		
Special Education- AB602	1,681,851	1,687,258	1,687,258		\$588.51/ADA (Actual P-1 Funding) 9/18
Student ID/CAHSEE	4,860	13,111	13,111		
CTE Grant	527,117	-	-		
College Readiness Block Grant	124,016	11,032	11,032		revenue recognized from 17/18
LAUSD-Sp Ed Grants (Option 3)	172,997	163,850	163,850		Recover Extra SpED Transportation Costs with COP Grant
<b>Other State Revenues-Total</b>	<b>3,944,232</b>	<b>3,175,200</b>	<b>3,181,414</b>	6,214	<b>(33,569)</b>
Food Service Sales	202,852	190,255	190,255		
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,116,993	1,051,400	1,101,400	50,000	Increase Revenue to 17-18 Actuals
Interest	115,788	112,932	112,932		
Encroachment	0				
Lease Revenue- iPad Rentals					
Fundraising	343,734	488,004	488,004		Possible Uptick on these \$\$\$'s ??
<b>Other Local Revenues-Total</b>	<b>1,779,367</b>	<b>1,842,591</b>	<b>1,892,591</b>	50,000	<b>(162,745)</b>
<b>Total Revenue</b>	<b>33,861,107</b>	<b>34,713,658</b>	<b>34,769,872</b>	56,214	<b>(204,633)</b>
Teachers	12,976,082	12,757,083	12,757,083		<b>(367,378)</b>
School Admin	900,745	916,313	916,313		
Librarians	127,764	129,463	129,463		
Guidance,Welfare	698,603	723,633	723,633		
Other Support/Impact of / Step and Column	-		(150,000)	(150,000)	Teacher Savings from 17/18 not returning 2018/19
New Periods & Teachers (Master Budget- Other - SUBS)	-		(100,000)	(100,000)	Savings on Teaching Efficiencies-Small Classes close or combining classes (Including possible auxiliaries, eff. 2nd semester)
<b>Certificated Salaries</b>	<b>14,703,193</b>	<b>14,526,492</b>	<b>14,276,492</b>	(250,000)	Teachers on Paid Leave/Transition Position
Inst'l Aides	905,595	971,377	971,377	-	Review SpED Assistants?
Admin. Sal	435,684	412,863	412,863	-	
Clerical/Office	1,829,675	1,968,726	1,968,726	-	Review OT
Maint./Oper (incl. in Clerical/Office)	107,143	107,014	107,014	-	
Food Services	46,488	46,410	46,410	-	
Math Paraprofessionals	84,181	170,000	170,000	-	Use of Math Paraprofessionals-Savings?
Other Classified	1,183,398	986,461	986,461	-	
Impact Step and Column	-	56,000	56,000	-	
Proposed New Positions/Hours	-	80,000	80,000	-	
<b>Classified Salaries</b>	<b>4,592,164</b>	<b>4,798,851</b>	<b>4,798,851</b>	-	
<b>Total Salaries</b>	<b>19,295,357</b>	<b>19,325,343</b>	<b>19,075,343</b>	(250,000)	
STRS - Certificated (ER 16.28%)	2,059,405	2,364,913	2,324,213	(40,700)	
PERS - Classified (ER 18.06%)	609,158	866,768	866,768	-	
OASDI Regular - Certificated	14,330	15,000	15,000	-	
OASDI Regular - Classified	277,840	297,529	297,529	-	
OASDI Medicare - Certificated	209,576	210,634	210,634	-	
OASDI Medicare - Classified	67,090	69,583	69,583	-	
Health & Welfare Benefits - Certificated	2,302,720	2,335,548	2,335,548	-	

PALISADES CHARTER HIGH SCHOOL  
2017-2018 Unaudited Actuals 2018-2019 10/1 Admin Recommendations

	2017-2018 Unaudited Actuals (6/30/18)	09/20/18 Changes	Admin Proposed 18/19 Budget Updates	Changes	Comments/ Changes
<b>ADA ESTIMATES/ACTUAL FUNDED</b>					ADA Concerns- Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment
	2,905	2,867	2,867		
<b>LCFF FUNDING PER ADA</b>		9,873	9,873		
Health & Welfare Benefits - Classified	1,115,968	1,181,164	1,181,164	-	
Unemployment Insurance - Certificated	11,188	8,716	11,716	3,000	Adjust 18/19 to PY levels
Unemployment Insurance - Classified	4,795	2,399	4,879	2,480	Adjust 18/19 to PY levels
Workers' Compensation - Certificated	146,742	133,191	143,191	10,000	worker's Comp Audit
Workers' Compensation - Classified	59,333	57,082	64,082	7,000	worker's Comp Audit
Other Employment Benefits - Certificated (LT Benefits)	203,094	483,000	263,000	(220,000)	Maximum Benefits/no "Extra Fund Payments
Other Employment Benefits - Classified (LT Benefits)	26,134	208,000	48,000	(160,000)	Maximum Benefits/no "Extra Fund Payments
<b>Employee Benefits</b>	7,107,370	8,233,528	7,835,308	(398,220)	
<b>Total Salary &amp; Benefits</b>	26,402,727	27,558,871	26,910,651	(648,220)	
Textbooks	156,447	99,583	99,583	-	Updates to VA/English Budgets?
Instructional Materials	303,557	240,000	240,000	-	
Non-capitalized Equipment	540,471	413,547	363,547	(50,000)	Lower?/ Freeze Furniture or other non Cap items
Other Supplies	220,386	165,000	165,000	-	Paper/Schoolwide supply cuts needed
Food Service Supplies	231,314	247,776	247,776	-	
<b>Books &amp; Supplies</b>	1,452,174	1,165,906	1,115,906	(50,000)	
Personnel Services-Mileage	6,817	4,060	4,060	-	
Travel/Conference	101,280	36,034	36,034	-	
Due/Memberships (Subscriptions)	299,208	404,160	404,160	-	Review Subscriptions requested
Insurance	183,815	173,678	173,678	-	
Operation and Housekeeping Services	308,389	683,850	683,850	-	Operations needed to reduce 18-19/Prior Year LAUSD billing issue
Utilities	459,712		-		Utilities combined with Ops & Housekeeping
Rentals/Leases/Repairs & Noncapitalized Improvements	510,828	598,254	598,254		Further Review needed-Savings possible
Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860)	3,097,378	2,370,680	2,370,680		Lower use of Consultants. Concerns re: SpED consultants & legal
Pupil Transportation	689,084	712,651	712,651		Transportation issues-Add \$20k for SpEd Buses/\$85k for 6 extra buses
Other Expenses	233,213				Expenses combined below
Communications	70,315	279,837	279,837		Expenses combined
<b>Services, Other Operating Exp</b>	5,960,039	5,263,204	5,263,204	-	
Capital Outlay (6100-6500) -Total (Detail Below)	-	760,890	610,890	(150,000)	Capital Reduction in spending
Sites & Improvement (6100)	-			-	No Prop 39 funding
Bldgs & Improvement (6200)	-	525,890	375,890	(150,000)	Identify Projects to Freeze/Defer
Equipment-Technology (6400)	-	235,000	235,000	-	
Equipment/Furniture Replacement (6500)	-			-	
Depreciation Expense	637,921	860,000	860,000	-	
Interest	44,961	52,932	52,932	-	
Indirect Cost (Total charter school supervisory oversight fees only)	268,177	284,528	284,528	-	Indirect cost = 1% of LCFF
<b>Total Expenses-Financial Reporting Basis</b>	34,765,997	35,185,441	34,487,221	(698,220)	
<b>Total Expenses-Cash Reporting Basis</b>	34,128,077	35,086,331	34,238,111	(848,220)	
<b>Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual)</b>	(904,890)	(471,783)	282,651	754,434	If restoration of deficit if approved at \$900K, 18/19 ending balance must be at \$430K, approx. at 50% of 17/18 deficit
<b>Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB</b>		-			
<b>Revised Financial Reporting</b>		(471,783)			
<b>Net Reserve Fund Increase(Reduction)-Cash Basis</b>	(266,969)	(372,673)	531,761	904,434	

Revenues		2018-2019 10/1 Updates	2019-20		2020-21		2021-22	
		Totals	% change	Totals	% change	Totals	% change	Totals
<b>LCFF</b>		<b>\$ 28,305,891</b>	3.11%	<b>\$ 29,185,253</b>	2.67%	<b>\$ 29,964,500</b>	2.94%	<b>\$ 30,845,456</b>
Federal Revenue	8100-8299	1,389,976	2.57%	1,425,698	2.67%	1,463,764	2.94%	1,506,798.99
Other State	8300-8599	2,635,081	2.57%	2,702,803	2.67%	2,774,968	2.94%	2,856,551.64
One time/New revenue - assumes no add'l one-time mandates in 18/19 & beyond		546,333	-100.00%		#DIV/0!	-	#DIV/0!	-
Local	8600-8799	1,892,591	2.57%	1,941,231	3.50%	2,009,174	3.50%	2,079,495
<b>Total Revenue</b>		<b>\$ 34,769,872</b>	<b>1.40%</b>	<b>\$ 35,254,985</b>	<b>2.72%</b>	<b>\$ 36,212,406</b>	<b>2.97%</b>	<b>\$ 37,288,301</b>
<b>Change in Revenue</b>				\$ 485,113		\$ 957,421		\$ 1,075,896
<b>Expenditures</b>								
<b>Certificated Salaries</b>			<b>Increase Factor</b>		<b>Increase Factor</b>		<b>Increase Factor</b>	
Teachers		\$ 13,360,179	100.0%	\$ 13,360,179	100.0%	\$ 13,446,980	100.0%	\$ 13,534,441
Admin		916,313	100.0%	916,313	100.0%	938,013	100.0%	959,878
step & column			0.8%	108,501	0.8%	109,326	0.8%	110,157
<b>Total Certificated</b>		<b>\$ 14,276,492</b>		<b>\$ 14,384,993</b>	0.76%	<b>\$ 14,494,319</b>	0.76%	<b>\$ 14,604,476</b>
<b>Classified</b>								
Base		4,385,988	100.00%	4,385,988	100.00%	4,414,013	100.00%	4,442,243
Admin		412,863	100.00%	412,863	100.00%	419,869	100.00%	426,927
step & column		-	0.7%	35,032	0.7%	35,287	0.7%	35,545
<b>Total classified</b>		<b>\$ 4,798,851</b>	0.73%	<b>\$ 4,833,883</b>	0.73%	<b>\$ 4,869,170</b>	0.73%	<b>\$ 4,904,715</b>
<b>Stat. benefits - Cert</b>								
STRS		2,324,213	12.21%	2,607,999	6.15%	2,768,415	-1.88%	2,716,433
Other Certificated Benefits		380,541	24.74%	474,705	0.76%	478,313	0.76%	481,948
<b>Stat. benefits - Class</b>								
PERS		866,768	16.00%	1,005,448	13.81%	1,144,255	5.45%	1,206,560
Other Classified Benefits		436,073	5.31%	459,219	0.73%	462,571	0.73%	465,948
<b>lifetime benefits</b>								
lifetime benefits		311,000	100.0%	691,000	100.0%	691,000	100.0%	691,000
Medical benefits		3,516,712	104.1%	3,660,897	104.5%	3,825,638	104.5%	3,997,791
<b>Total Benefits</b>		<b>\$ 7,835,308</b>	13.58%	<b>\$ 8,899,268</b>	5.29%	<b>\$ 9,370,191</b>	2.02%	<b>\$ 9,559,679</b>
<b>Books &amp; Supplies</b>		<b>1,115,906</b>	<b>3.50%</b>	<b>1,154,963</b>	<b>3.23%</b>	<b>1,195,386</b>	<b>2.94%</b>	<b>1,233,997</b>
<b>Services</b>		<b>5,263,204</b>	<b>3.50%</b>	<b>5,447,416</b>	<b>3.23%</b>	<b>5,638,076</b>	<b>2.94%</b>	<b>5,820,186</b>
<b>Capitol Outlay</b>		<b>610,890</b>		<b>500,000</b>		<b>500,000</b>		<b>500,000</b>
<b>Other Outgo</b>								
<b>Indirect</b>		<b>284,528</b>		<b>291,853</b>		<b>299,645</b>		<b>308,455</b>

Revenues	2018-2019 10/1 Updates		2019-20		2020-21		2021-22	
	Totals	% change	Totals	% change	Totals	% change	Totals	
Interest/Debt Service 7400-7499	52,932		52,213		37,294		21,709	
other uses 7610-7699								
<b>Total Expenditures, Cash Reporting Basis</b>	<b>\$ 34,238,111</b>	<b>3.87%</b>	<b>\$ 35,564,588</b>	<b>2.36%</b>	<b>\$ 36,404,082</b>	<b>1.51%</b>	<b>\$ 36,953,216</b>	
<b>Change in Expenditures - Cash Basis</b>			1,326,478		839,494		549,134	
<b>Total Expenditures, Financial Reporting Basis</b>	<b>34,487,221</b>		<b>35,924,588</b>		<b>36,764,082</b>		<b>37,313,216</b>	
<b>Change in unrestricted fund balance-Cash basis</b>	<b>\$ 531,761</b>		<b>\$ (309,604)</b>		<b>\$ (191,676)</b>		<b>\$ 335,085</b>	
<b>Change in expenditures, financial reporting basis</b>			1,437,368		839,494		549,134	
Depreciation	\$ 860,000		\$ 860,000		\$ 860,000		\$ 860,000	
Fund Balance Change (financial reporting basis, including fixed assets)	<b>\$ 282,651</b>		<b>\$ (669,604)</b>		<b>\$ (551,676)</b>		<b>\$ (24,915)</b>	
<b>Additional OPEB Reporting Requirement (as required by GASB 75)</b>	<b>\$ 749,445</b>		<b>\$ 749,445</b>		<b>\$ 749,445</b>		<b>\$ 749,445</b>	
<b>Fund Balance with OPEB obligation reported</b>	<b>\$ (466,794)</b>		<b>\$ (1,419,049)</b>		<b>\$ (1,301,121)</b>		<b>\$ (774,360)</b>	
salary	\$ 19,075,343		\$ 19,218,876		\$ 19,363,489		\$ 19,509,191	
benefit	\$ 7,835,308		\$ 8,899,268		\$ 9,370,191		\$ 9,559,679	
% benefit to salary	41.08%		46.30%		48.39%		49.00%	
% salary/benefit of expenses	78.60%		79.06%		78.93%		78.66%	
<b>Assumptions to Use (Based on Department of Finance figures)</b>								
STRS	16.280%		18.130%		19.100%		18.600%	
PERS	18.062%		20.800%		23.500%		24.600%	
OASDI	6.200%		6.200%		6.200%		6.200%	
Medicare	1.450%		1.450%		1.450%		1.450%	
SUI	0.050%		0.050%		0.050%		0.050%	
WCI	1.800%		1.800%		1.800%		1.800%	
CPI	3.66%		3.50%		3.23%		2.94%	
Stat COLA	3.70%		2.57%		2.67%		3.42%	
Gap Funding	0.00%		0.00%		73.51%		100.00%	
One-Time Discretionary (per ADA)	\$184.00		\$0.00		\$0.00		\$0.00	
Unduplicated Count	853.00		853.00		853.00		853.00	
<b>LCFF Revenue Calculations</b>								
<b>ADA</b>	<b>ADA %age</b>	<b>Enrollment/ADA (P-2)</b>	<b>Enrollment (lower class size)</b>	<b>Enrollment (Project flat from 16/</b>	<b>Enrollment (Project Flat)</b>			

Revenues	2018-2019 10/1 Updates		2019-20		2020-21		2021-22	
	Totals	% change	Totals	% change	Totals	% change	Totals	
<b>Changes in ADA</b>	-		2,882		2,882		2,882	
COLA Factor	-	2.57%	-	2.67%	-	2.94%	-	
Per student funding (9-12) Updated	\$ 9,873	\$ -	\$ 10,127	\$ 29,185,253	\$ 10,397	\$ 29,964,500	\$ 10,703	\$ 30,845,456
Total LCFF funding (includes Supplemental, Gap, & Augmentation)	\$ 28,305,891	\$ 28,305,891	\$ 29,185,253	2.67%	\$ 29,964,500	\$ 30,845,456	\$ 30,845,456	
<b>Total Current Year LCFF Funding</b>	<b>28,305,891</b>	3.11%	<b>29,185,253</b>	2.67%	<b>29,964,500</b>	2.94%	<b>30,845,456</b>	

