



Palisades Charter High School

Board Meeting

Date and Time

Tuesday March 16, 2021 at 5:00 PM PDT

Location

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join. <https://go.palihigh.org/BoardOfTrusteesLive>

Passcode: dolphins

Or iPhone one-tap:

+16699009128,,83688325577#,,,,*14089091# US (San Jose)

+13462487799,,83688325577#,,,,*14089091# US (Houston)

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

US: +1 669 900 9128 or +1 346 248 7799 or +1 253 215 8782 or +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592

Webinar ID: 836 8832 5577

Passcode: 14089091

International numbers available: <https://palihigh-org.zoom.us/j/83688325577>

*As per Executive Order N-29-20 from Governor Newsom, the Palisades Charter High School Board of Trustees meeting scheduled for Tuesday, March 16, 2021, at 5:00p.m. will move to a virtual/teleconferencing environment. **Calling into the meeting may incur a charge and PCHS is not responsible for any charges.***

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.

Agenda

I. Opening Items

Opening Items

- A.** Call the Meeting to Order
- B.** Record Attendance and Guests
- C.** Public Comment

Public Comment Procedure for Zoom/Teleconference Board of Trustees Meeting:

General Public Comment via Zoom is available to all audience members who wish to speak on any *non-agenda* item at the beginning of the meeting, which is limited to 30 minutes. Public Comment may also be made on any *agenda* item when that item is addressed. To make a Public Comment via Zoom using a computer or cell phone, please use the “raise hand” function during the public comment section and the Chair will unmute you when it is your turn to speak. If you are using a Chromebook, please join the meeting from your browser. If you are dialing into the meeting, dial *9 to raise your hand and you will be prompted to unmute when it is your turn. Your Zoom username will be visible on screen during the meeting.

*A Google form is available **24 hours prior to meeting for Public Comment if you are unable to join via Zoom.***

Please refer to the Dewey Dolphin email or copy/paste this link

<https://forms.gle/xfsnzwRJNJosyyY37>. Your comment will be read aloud by the Board Chair.

General public comments not read after 30 minutes will be included in the meeting minutes. Due to public meeting laws, the Board can only listen to your comment, not respond or take action.

Comments are limited to two (2) minutes, per person and one cannot cede their time to another. 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).

D. Approve Minutes

Approve minutes for Board Meeting on February 9, 2021

II. Organizational Reports

A. Student Report

B. Parent Report

C. Classified Staff Report

D. Faculty Report

E. Human Resources Director (HR) Report

F. Director of Operations Report

"Motion to approve the proposed 2021-22 through 2023-24 school years contract between PCHS and American Transportation Systems."

G. Director of Development Report

H. Chief Business Officer (CBO) Report

I. Executive Director/Principal (EDP) Report

III. Board Committees (Stakeholder Board Level Committees)

A. Budget & Finance Committee

- B&F Meeting Recap

B. Post Retirement/Lifetime Healthcare Benefits Committee

C. Election Committee

- D. Grade Appeals Committee

IV. Academic Excellence

- A. Changes/Updates in Response to COVID-19
- B. PCHS Reopening Plan
 - Survey Results

V. Finance

- A. 2019-2020 Audit Report
 - “To approve the 2019-2020 Financial Audit Report.”
- B. 2020-2021 2nd Interim Report
 - “To approve the 2020-2021 Second Interim Financial Report.”
- C. Board Resolution: Interfund Transfer Request
 - “To approve an interfund transfer of special or restricted funds for 2020-2021. PCHS would temporarily transfer funds from Fund 20 (Retiree Benefit Fund) into Fund 09 (General Fund)”
- D. 2020-2021 Audit Engagement
 - “To approve the 2020-2021 audit engagement from Christy White Audit Firm. PCHS will exercise the option to retain them for a 3rd year”

VI. Governance

Governance

- A. UTLA-PCHS MOU 2020-21
 - “Motion to Approve UTLA-PCHS MOU 2020-21”
- B. Sunshine of PCHS Initial Proposal to UTLA 2021-22
 - “Motion to Adopt PCHS Initial Proposal to UTLA 2021-22”
- C. Sunshine of UTLA Initial Proposal to PCHS 2020-21
- D. Form 700 Reporting

VII. New Business / Announcements

A. Announcements / New Business

- Date of the next Board Meeting is Tuesday, April 20, 2021 at 5pm

B. Announce Items for Closed Session, If Any.

VIII. Closed Session

A. Conference with Legal Counsel

- (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) (Education Code section 44929.21)

IX. Open Session

A. Return to Open Session

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

X. Closing Items

A. Adjourn Meeting

Coversheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on February 9, 2021

APPROVED



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday February 9, 2021 at 5:00 PM

Location

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Passcode: dolphins

Or iPhone one-tap:

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558 8656 or +1 301 715 8592

Webinar ID: 885 8152 2779

Passcode: 28136061

International numbers available: <https://palihigh-org.zoom.us/j/88581522779>

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Trustees Present

Adam Glazer, Andrew Paris, Brenda Clarke, Brooke King, Emily Hirsch, James (Jim) Wells, Jewlz Fahn, John Rauschuber, Leslie Woolley, Paula Anderson, Sara Margiotta

Trustees Absent

None

Ex Officio Members Present

Dr. Pam Magee, Juan Pablo Herrera

Non Voting Members Present

Dr. Pam Magee, Juan Pablo Herrera

Guests Present

Amy Nguyen, Arleta Ilyas, Chris Lee, Dave Suarez, Don Parcell, Isabel Gill, Mary Bush, Mike Rawson, Monica Ianessa, Russ Howard, Steve Klima

I. Opening Items

A. Call the Meeting to Order

Brooke King called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday Feb 9, 2021 at 5:07 PM.

B. Record Attendance and Guests

C. Public Comment

Steve Klima - He wanted to point out UTLA PCHS is separate entity and they do their own bargaining on site. PCHS/PCHS UTLA need to come to their own agreements and can be made at any time and can be done before LAUSD/UTLA reaches an agreement.

They are willing to work with administration to get back to school safely for our teachers and students.

Michael Brent IV - Discussed students who are credit deficient. There are 76 seniors who are credit deficient. They surveyed the students in the last couple of weeks and 75% requested less homework, others also requested a different grading scale. Stress was homework and college applications. Mental health was also of massive importance to students. He called upon the Board to act to help with these issues.

Rachel Davis - She asked about sharing the PCHS comprehensive hybrid reopening plan that the school has been working hard to create. She asked for visibility and knows that this needs to be approved by the Board and UTLA. She wants to make sure this is done so that the school is ready when LAUSD allows the school to return. She noted that it takes some time to get stakeholder buy in, approvals, etc. and worries that the school would be behind if they were not working to get those approvals now. She urged the administration to finalize the plan so that the students can return to campus when allowed. She also urged the administration to be as transparent as possible with the plan so that parents and students understand it and get behind it with their support. She also echoed Michael's comment that the stress level is very high. She also noted that the homework level on Friday's is especially impactful because of religious aspects, specifically Shabbot.

Jack Seltzer - Running for non-stakeholder seat community member. He is an alumni and still passionate about joining the Board.

Lauren Walker - Has an incoming Freshman and Jr. Would love a comprehensive plan so that they have an understading to communicate with their children. Paul Revere is doing a good job communicating and would like that from Pali. Teacher communication has been poor. Her daughter is struggling with trying to understand what is going on and not really being able to be at school and talk to her counselors and get that interaction. She noted how important these years are and feels just having a plan that parents can support having our children go safely back to school would be very important.

Lisa Woods - Parent to 2 students at Pali. Appreciates and respects the time the Board spends to support PCHS. Has been observing the Board meetings over the past year but is coming forward to ask the school to create a substantive hybrid plan. She expects that there will be a process and she is concerned that the school will not be ready when LAUSD gives us the green light. Wants to make sure that this isn't delayed. This has been very detrimental and kids need to get back to class.

Kerry Kraft - Is Pali considering to change calendar to align with LAUSD. Can someone update school course catalogue. What is plan for Pali to reopen and can someone share the actual plan.

Ainslee Sugerman - We cannot continue to learn outside of the classroom. Her children aren't learning and cannot continue. They are giving up. It is urgent. Children are depressed and falling behind in their learning and they have me at home supporting them which is not easy and adds stress to our family life. This must end especially for the children who do not have the support at home. It must end. Vaccinate the teachers, mandate masks properly worn by the children. Get them back in the classroom now. This must be your number one priority immediately. We cannot wait, our children cannot wait.

Malika Mars Kovac - As a parent, I believe there is an urgent need to address reopening the pool for Pali swimmers. Other public pools are open. It can be done safely. Participation in training should be voluntary of course.

Anonymous - Pali students and parents would like to know what the administration's plan is for reopening of the school.

Elise Bartel - A general comment on what is the plan/plans for returning to campus. It is urgent for the health and well being of our children that they be brought back into the classroom. In person instruction for even 1 day a week would make an enormous difference in their lives. Please prioritize the students and their future.

Anonymous - This is from a parent. In light of the current scientific studies published both in the US and Internationally and with the most recent CDC guidelines and recommendations regarding the minimal risk of COVID related exposure and community spread in school settings. Even without vaccinating the entire teacher and administrative staff please consider returning our students to their physical classrooms. The decision should be based on the most current scientific data and not based on political negotiations between UTLA and LAUSD and it must include the parents and students and scientific community, including the American Pediatric Association voices.

Anonymous - It is imperative for the mental health of our children that they are allowed back in the classrooms for in person learning and engagement. It is crucial for our student community that a comprehensive hybrid reopening plan be prioritized by the Board of Trustees immediately. It is no longer acceptable that PCHS remains shuttered with zero action being taken by the school or the Board of Trustees to ready itself for the eventual full re-opening in the future.

Anonymous - I have been a dedicated and proud Pali parent for 8 years but this year I am beyond aggravated at the complete lack of communication from the school as it related to plans for reopening hybrid or not. Plans to return to athletic conditioning updates on what Pali has been doing these past months to get the school prepared for an eventual return. What facilities repairs, what PP purchases, what teacher trainings... LAUSD makes weekly updates but PCHS parents don't know which of these updates apply to Pali and which do not. We are left in the dark. Where there is innovation, the courage, the creativity and the can do attitude from our administration. It seems as though you are afraid of LAUSD, afraid of lawsuits, afraid of the teachers' union instead of being the leaders, the ground breakers, the risk takers that we need to get our kids back in the classroom now.

Anonymous - I don't think students should go back until it is safe for the teachers, the staff and the students with everyone vaccinated.

Tanya Schanbert - Remote learning is not working for my 11th grader from a learning perspective. I'm also concerned about his declining mental health due to this social isolation. As a healthcare worker myself, I can't understand why Pali is not open yet for hybrid learning. Data has shown that there are low levels of COVID transmission in school aged children per the CDC. Countries such as Germany, have kept students in school learning through the pandemic. What about the increase in suicides, accidenta drug overdoses that are occuring due to isolation? Teens need to be back in the classroom as soon as possible. My son is struggling with online school and missing the personal social interactions with his teachers, classmates and football teammates. Other European countries and other states have made in person learning a priority during the pandemic. In addition to the CDC, pediatric groups have been saying that schools should be in person. For the sake of the mental health of our children, open up for in person hybrid learning as soon as possible. Let them have their football season.

Anonymous - I am beynd frustrated with the lack of information and updates coming from Pali. I'm upset that it appears as though our Charter school is afraid of their landlord and lacking any innovation to manage the school. Now the scientific facts have come out by the CDC director about it being safe to return to school. We parents deserve answers to these questions. 1. Are you committeed to getting students back on campus as soon as the official announcement of a return to school is made? 2. Is there a commitment by Pali teacher union to have teachers return to school with students as soon as the offical announcemnt of return to school is made? Or are vaccines going to be a stipulation? 3. If the union makes vaccines a stipulation for teachers, will you support them. We represent the students and teachers who are ready to go back for certain sports which are allowed in the purple tier but LAUSD is not allowing them. Will Pali inform the district that you intend to follow state guidelines for us to return to sports?

Anonymous - In terms of reopening the school to on campus or hybrid learning, is PCHS beholden to adhere to the same schedule as LAUSD's reopning schedule even though

PCHS is an independent charter and it's teachers are not part of UTLA? If we don't have to adhere to LAUSD schedule what parameters will determine when we can reopen or do we have to observe the same schedule as LAUSD and if so why?

Anonymous - I'm a mom of a Pali senior and a sophomore and urge the PCHS Board to do all that is possible to get the students back to in person school. Even on a staggered basis, with priority given to the seniors so that they have some closure for their years at Pali even some days during the week would be better than nothing. Also, having the sports teams meet for social distanced no contact practice once or twice a week would be a much needed boost for the mental health. Thanks for all that you do to support the kids.

Anonymous - I am one of the Pali parents that initially signed the petition to re-open Pali. Like many other parents that signed the petition, I would love to see my son be able to again see his friends and participate in sports and classes. However, I now see that this lacks perspective and did not take into account the realities other families experience. My family has excellent insurance, through my wife's job, and God forbid if any of us got sick we do have adequate economic and health care resources. However, a lot of Pali families are not so fortunate. My son's classmate contracted COVID. Like most teens, he was asymptomatic and did not know he was sick. Most teens do not get sick but they can spread the disease. The Pali student's mom and grandmother (whom he lived with) were in 1 bedroom and did get sick. The family recovered physically but they did not financially. The mother was unable to work for 2 weeks and was let go from her job. The family was forced to move in with a relative and are now currently homeless residing in the living room of someone else. Some of you say that's not my problem and unfortunately you are correct. However, this is a concern and the responsibility of the Pali administration and the Pali Board. Please (x3) continue to ensure the safety of the Pali students and their families as well as the teachers and their families. I know we will eventually get over this together.

Anonymous - It has been over 10 months that our kids have not been in school and I want to know what Pali's plan is when we can reopen. What is the hybrid plan. Having nothing in place ready to go after all of this time is unacceptable. What about sanitation of the school rooms, sorry teachers can wear shields, everyone, including students can wear a mask but the kids need to be back in school. Without a plan that is ready to go immediately as numbers go down is irresponsible. We should be aware that the mental health of all of these teens is being affected tremendously. Other school districts applied for waivers yet Pali is in a standstill. The excuses that you are under LAUSD restrictions are worn out. You should be getting prepared instead of waiting to get back. To get the go ahead and then make a plan is not being efficient. Acceptable planning on the part of Pali administrators. No more excuses. Be prepared to start tomorrow.

Anonymous - What's the purpose of being a Charter if you're constantly at the mercy of LAUSD? The school needs to have their lawyers look at this jail hold regarding what

happens on a campus that doesn't really belong to them. It is just their property. Being a charter is supposed to mean more autonomy, but in this case closed mouths don't get fed. The priority is kids and by not trying to persue having hybrid, especially for those with special nneed and those drowning students demonstrates that Pali doesn't have the best interest of the kids.

Unread Comments:

Anonymous - What is the issue? Pali teachers have contracts with Pali. Please advise the parents/stakeholders what the real issue is? You saved on buses already and that's extra money. You cut staff and that's extra money. Yes, you hired an extra counselor. Whatever needs to be done – even if Pali has to make an attempt to hold class down the street at a park – show the parents that you do care and that you are trying because right now – it doesn't seem like it.

Monica - what plans are being made for seniors? Has Pali considered possibly using the football field for a socially distanced prom?

Anonymous - Santa Monica schools have started to slowly resume - what is Pali going to do?

Anonymous - WHEN sports are allowed back - Pali needs to be ready to move immediate - not wait for another board meeting to make decisions.

Anonymous - WE need a hybrid model to be approved. We can't keep delaying - it's hurting all the kids. The students need this ASAP. No delays. We viewed a hybrid plan months ago and to delay or have to wait for more months and then end of year will be here. How does this benefit the kids? Why keep talking about things. It's been almost a year. The kids are struggling. Admin needs to step up and be prepared to go ASAP

Jennifer and Robert Solomon - Please please please work together to get our kids back to school. Even some in-person school is better than none. The kids' education is suffering and the social emotional piece will be with them for many years to come. Please petition to get our teachers, administrators and staff immunized asap. For children without stable home lives, without stable internet at home or worse, without a home at all, are suffering immeasurable damage our society will suffer for many many years. Thank you.

Jill Berman - My boys Zachary and Max Berman are seniors at Pali High. I am writing in hopes of helping to get them back in school as soon as feasibly possibly for the remainder of their senior year. They are desperately missing the interaction of being with friends and feel exasperated by Zoom home schooling for almost a year. Even if it means they could get back on campus a few days a week for the last few months of school it would make a huge difference psychologically and and physically. So many kids

are experiencing depression, loneliness, frustration and loss of hope. It is not normal for teenage kids to be learning remotely. My son has ranted about not learning, not connecting to his teachers and feeling unmotivated. It is a travesty tht our kids are not attending school in person. If the schools can handle this appropriately, vaccinate teachers and administration there is no good reason for them not to return in person. If this message can be sent on to the LAUSD and help in any way I would appreciate it!

Diana Daniele - It is unacceptable that we are looking down the barrel of our kids being out of school for an entire year. Depression, anxiety, domestic abuse and suicidal ideations run rampant with our youth. OUR kids in LAUSD schools struggle to learn online iwht Zoom. My daughter, Dayna, 13, cries because she wants to go back to campus and to learn at Paul Revere Charter Middle School. Next year she will attend Pali High. It needs to be OPEN. Statistics show that upwards of 32.5 million studetns across the US have had their school closed and are suffering because of it. There is a new epidemic and it is the demise of the mental health and well-being of our nation's teens and children. Let's write up a plan tonight of how to open Pali High and MAKE IT HAPPEN.

D. Approve Minutes

Leslie Woolley made a motion to approve the minutes from Board Meeting on 01-12-21. Adam Glazer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Emily Hirsch	Abstain
Andrew Paris	Aye
Adam Glazer	Aye
Sara Margiotta	Aye
Jewlz Fahn	Aye
Paula Anderson	Aye
Leslie Woolley	Aye
Brenda Clarke	Aye
James (Jim) Wells	Aye
Brooke King	Aye
John Rauschuber	Aye

II. Organizational Reports

A. Student Report

Izzy Gill - ASB Presndent - thanked everyone for their passionate comments. Canned food drive last week with amazing suppot. About 1600 donations taken. Club day this week and Holocaust day last week. Upcoming: Valentines Day, Senior dating game, schoolwide See's Candy fundraiser and speed dating for all grades. Monthly staff super

star has started to nominate teachers and students on a monthly basis. Students are also looking for a plan on reopening when it time comes.

B. Parent Report

Jewlz stated that as parents we would do anything for our children and we watch them struggle with eLearning. Kids are lonely and depressed. Pali students are leaving to go to private school because they are being promised in person learning. Parents are angry and upset about the lack of communication. Do teachers and union even want to go back to school.

Freshman who did not come from Paul Revere have had no chance to make freinds. Freshman should be allowed to join sports teams classes. Breakout rooms are not monitored. Not enough live instructions. Inconsistency of assignments that are due. Hard to work on group projects and not a set schedule in the afternoons. Commented on lack of transparency We need to know what the plans are so that parents can make decisions.

Moorepark HS has gone back with 600 students on campus every day. Students quarentined. Students have been on campus since Sept.

C. Classified Staff Report

Andy - Nothing to report

D. Faculty Report

Brenda read report as submitted. Paula clarified that while she, Brenda, and John represent the faculty, the report represents all of the faculty and verify that these concerns are expressed by multiple faculty members. Teachers want to come back as badly as the students do. Zoom fatigue is real and they would much rather be back in the school. Want to see safety precautions. Vaccinations, PPP, etc.

James Wells heard that the state is prioritizing teachers. Have we heard anything about how that would that happen? He also asked about sports as many local fields are open for permits now.

Dave Suarez added that he and Steve reopresent the teachers but haven't been given a proposal to see if they support or don't support the plan. They need a proposal to present to the faculty to determine if they are in agreement with it.

Adam Glazer - wanted to know as a school, doesn't PCHS have to follow LAUSD's rules regarding reopening; Dr. Magee stated that that is correct iwth the sole occupancy agreement but they are seeking a legal opinion to confirm this. There is a meeting next week to begin discussions but asked everyone to understand that this is a constantly shifting enviornmentt.

Steve Klima - Riverside and Ventura county have vaccinated teachers but hasn't heard anything about it in LA county. UTLA PCHS can negotiate separately. If our teachers feels like vaccination is not a priority they don't have to abide by that

John Rauschuber asked whether we have a specific letter from LAUSD stating that the students can't come back on campus to train.

D Parcell clarified that yes we did receive a letter regarding that in January.

Public Comment - R Tenen Snow stated that there are total of 12 AP lang classes and they just got the information from the college boards last week. Of polled students, there is fear of taking this exam in pen vs. electronically since that is how they have been trained to take exams this year.

B Clarke also clarified that ideally there will be versions/options and plans that will work once we are given the options to move forward.

E. Human Resources Director (HR) Report

Public Comment - None

Sara Margiotta made a motion to Approve Director of Attendance and Admissions.

Adam Glazer seconded the motion.

A Nugyn clarified that interviews were held and the suggestion. All stakeholders were represented during the interview process: parents, students, Board members, faculty and classified staff. Amy Okafor was the candidate selected and we are recommending that the Board approve her contract.

John Rauschuber asked how we are looking at our priorities and wanted to have the budget discussion before moving forward.

Brooke reminded Board that employee Board members are not to be involved in discussion...

B Clarke asked for background on this position. A Nguyen clarified that this is not a new position but will be replacing T. Christopher who resigned. clarified that she comes from Texas. Very excited to have her come. She does have experience as AP prior to coming to Pali. She has worked at several school and we are looking forward to welcoming her to our school.

I Gill reported that they met iwth her in leadership and they were super supportive of her. She was very eager to work with the students and I Gill thinks all students will be supportive of her as well.

Paula says that she met her as well and was already hitting the ground running. Was very open and committed to listening to what she had to say in their English PLC.

The board **VOTED** to approve the motion.

Roll Call

Emily Hirsch	Aye
John Rauschuber	Aye
Andrew Paris	Abstain
Leslie Woolley	Aye
Brooke King	Abstain
Paula Anderson	Abstain
James (Jim) Wells	Aye
Brenda Clarke	Abstain
Adam Glazer	Aye
Sara Margiotta	Aye
Jewlz Fahn	Aye

Report stands as submitted. School doesn't have specific vaccination information. But the school's personal health providers do have limited access to the vaccines so they should contact their providers to see if they have them available.

F. Director of Operations Report

Report stands as submitted. D Parcell clarified that from an operations side re: openness from small groups of special needs up to hybrid first we need OK from all levels. Was on LACDPH re: re-opening of schools and the current ruling is that schools have to be below an adjusted case rate of 7/100,000 for 5 consecutive days. We are currently at 31.7% positivity rate which is down from last week's at 38.7 and it has come down drastically over the past couple of weeks. From a state and county perspective, the school needs to be following their guidelines but we are also on LAUSD property and therefore must abide by their restrictions as well. We know we need a plan once we are allowed to open the school per the governing entities. We are also working with our unions (UTLA and PESPU) and as S Klima and D Suarez indicated, we can come to an independent agreement outside of LAUSD and UTLA but we still have to follow LAUSD restrictions. Until the superintendent of LAUSD allows us to have students back on campus and it really comes down to the county getting the # cases/100,000 metric down for the 5 consecutive days. Once that happens the restrictions will be lifted by these entities and the school can move forward. He stated that the school realizes that parents/students/faculty want to be back on campus and understands the stress and mental health issues associated with the current learning environment but the school simply is unable to do this until the county meets the state required metric. Once students are allowed on campus the school is ready with all of the necessary plans and supplies operationally to ensure the safety of the students and faculty (all items were listed in great detail). The school is also in conversations about plans for extracurricular activities and athletic conditioning and scheduling and security/monitoring, etc. are in place once these are allowed to commence. He is also working with our transportation

provider so those plans are in place when we are allowed to resume transportation to school. Currently, health screening is happening for those who are on campus and the school nurse is already doing contracting if/when it is ever needed. Technology Dept. continues to help students and families in remote learning and is prepared to continue to do so if/when students are allowed back on campus. The ventilation system campus wide has been upgraded and now using Merv 13 filters which is the equivalent to an N95 mask. He also clarified that union discussions will begin on Tuesday.

Questions were asked about sports in different tiers and what was/wasn't allowed. It was clarified that there were things allowed in the purple tier but we cannot resume those sports because of our landuse agreement with LAUSD so until they give permission to resume conditioning we are not allowed to bring students back on campus to do so. It was further clarified that some groups of athletes were getting together of school campuses with rented fields and private coaches but that these could not be school sanctioned. D Parcell agreed to look into all sports allowed in the purple tier so that these can begin once we are given permission by LAUSD.

G. Director of Development Report

Report stands as submitted. Highlighted the total funds received are 327,000. This is 66% of our overall goal. Tracking favorably with last year which was at an all time high. Parents are funding at higher levels to support the school with distance learning. There will be a donor video to share with families highlights of the very positive things being done by ASB, senior class students and teachers. Thank you program is also underway where students are writing personal thank you notes to donors. 2021 is the 60th anniversary of PCHS. Putting together a committee to help the school celebrate. Donations are still coming in despite the challenging year.

H. Chief Business Officer (CBO) Report

Report stands as submitted.

I. Executive Director/Principal (EDP) Report

Report stands as submitted. Thanks the parents for their feedback and that the Board and administration understand the stress and mental health impact. They are also 100% committed to the health and safety and following all of the proper state and LA County, and LAUSD requirements. She expressed concern about making sure that we are doing things in an appropriate and proper way and clarified that the school is reaching out for a legal opinion on whether or not we are bound in terms of the sole occupancy agreement by some of these various requirements and stated that that is something she should have in hand soon. She clarified that there has been extensive work on preparing for a return to campus. School is going to start messaging out responses to questions that parents have so that they understand where the school. Also started sending postcards to parents to make sure information is being given to all parents in different platforms. We are challenged because of the multiple areas where student body comes from and it

poses a challenge that SAMO. Pali school guidance checklist was completed and posted by Feb. 1, 2021. There was a discussion about ensuring that input from all stakeholders is heard re: returning to campus and the best way in which to do so. The final suggestion was that this should be addressed at LTSP where all stakeholders are involved and can share their insights. Surveys will also be sent out.

III. Board Committees (Stakeholder Board Level Committees)

A. Budget & Finance Committee

It was clarified that the Budget presentation from Juan Pablo Herrera will be given at a Special B&F Committee meeting on February 22, 2021 at 3:30 pm and all Board members are encouraged to attend. Post presentation there will be a time for questions/answers/conversation. It was clarified that in looking at Charter language and committee descriptions, and even working with our legal partners to make sure we are following our Charter language, it was determined that it wasn't really appropriate for the presentation to be a whole Board topic. However all Board members are encouraged to attend and it will be promoted and advertised. However, it was determined this was a better venue for conversations which will likely follow Juan Pablo Herrera's presentation.

The committee also approved a request to increase the teacher allocation of LLM monies that was originally approved at \$300 per teacher to \$400 per teacher. Don Parcell is going to work with the faculty to get a list of what everyone needs and procedurally orders will be taken in a similar fashion as to the original allocation.

The committee also approved \$100 stipend per teacher to help cover costs of some of the things that might have been purchased individually at home. It was clarified that we cannot reimburse for these with Learning Loss Mitigation monies but parents have generously donated to the PCHS fund to specifically support teachers in eLearning and it is these monies that will be used to cover the stipend.

There was a question about why teachers shouldn't just receive a \$200 stipend and it was clarified that it was because there were 2 different funding sources with different restrictions. In addition, the stipend is subject to STRS/PRS + tax and therefore the \$32,459 is not enough to cover a \$200 stipend/teacher. It also leaves some additional allocation for teachers who might have more expensive programs and might have more out of pocket expenses.

B. Post Retirement/Lifetime Healthcare Benefits

Juan Pablo Herrera noted that report stands as submitted. Actuarial report is looking at various scenarios and will be presenting at the next LTHB meeting. Actuarial did clarify that adding benefits for all employees will involve cost sharing.

IV. Academic Excellence

A. Grade Appeal Policy

John Raschuber reported that we are working on the grade appeal policy. We are meeting in earnest and hopefully we will have something for the Board by the next meeting. He also clarified that he thinks everyone is committed to getting this done.

B. Graduation Credit Task Force

sdfa

Brenda Clarke made a motion to made a motion to To adjust the PCHS High School Graduation Requirements for the 12th grade class of 2021 to 210 credits.

Paula Anderson seconded the motion.

Izzy asked how many students this will affect. Dr. Lee shared his presentation which will answer some questions members may have concern regarding.

J Raschuber - will kids take advantage? Struggling with this decision

Izzy said that this would be helpful to address the struggling students.

Kim Theard coordinator of Pali Academy shared her perspective. Most Pali Academy students are doing well with distance learning but they have students difficient

Izzy expressed support of the motion to adjust the PCHS High School Graduation Requirements for the 12th Grade Class of 2021 to 210 credits.

The board **VOTED** to approve the motion.

Roll Call

Adam Glazer	Aye
Sara Margiotta	Aye
Emily Hirsch	Aye
Brooke King	Aye
Paula Anderson	Aye
John Rauschuber	Aye
Leslie Woolley	Aye
Brenda Clarke	Aye
Jewlz Fahn	Aye
James (Jim) Wells	Aye
Andrew Paris	Aye

C. Extension of PCHS Attendance Policy Suspension

Public Comment: Hi everyone. I'm here to support the continued suspension of this policy. Virtual learning poses challenges and technical difficulties to even the most diligent responsible students. Because a lof of teachers don't take attendance by hand

it's incredibly easy for a student to fall through the cracks and be able to sign into Infinite Campus even if they're attending class. I don't believe it is an appropriate time to penalize kids given the check in on Infinite Campus doesn't give an accurate headcount of those who are in class.

Lee Ann Ross - in addition to the inequity in the policy many students are suffering from anxiety because of various life circumstances. Reinstating school's current policy will ...

Kathy DeLaney - agreed with LeAnn. She is on COST group and many, many kids are suffering. Policy always been stressful for kids, especially the ones with 504 plans, it is inequitable ...

Adam Glazer made a motion to continue suspension of PCHS Attendance Policy.

Brenda Clarke seconded the motion.

Paula in favor of suspending policy but there are students who are not attending at all. Some rosters need to be updated and we need to get back to robo calls when kids are not showing up. Paula looks at her attendance every day and she corrects it everyday via zoom recordings. She also marks kids absent if they are not.

Izzy is in favor of the motion

The board **VOTED** to approve the motion.

Roll Call

Adam Glazer	Aye
John Rauschuber	Aye
Jewlz Fahn	Aye
Paula Anderson	Aye
James (Jim) Wells	Aye
Andrew Paris	Aye
Sara Margiotta	Aye
Leslie Woolley	Aye
Emily Hirsch	Aye
Brooke King	Aye
Brenda Clarke	Aye

V. Finance

A. 2020-21 Budget vs. Actuals

Budget vs. Actuals - Report reviewed by Arleta Ilyas and stands as submitted

B. 2020-21 Cash Flow

2020-2021 Cash Flow - Report reviewed by Juan Pablo Herrera Arleta Ilyas. Report stands as submitted

C. 2nd Interim Considerations

2nd Interim Considerations - Report reviewed and stands as submitted

D. 2021-22 Budget Calendar/Packet

Leslie Woolley made a motion to approve the 2021/2022 Budget Calendar Packet.

Andrew Paris seconded the motion.

John asked how B&F Committee is going to explore priorities. Juan Pablo clarified that this will be addressed at the Feb. 22, 2021 Special B&F meeting. Once presented, then the committee and stakeholders can create priorities. Processes will continue to be fluid.

Paula made a motion to approve the packet as amended. Emily seconded.

The board **VOTED** to approve the motion.

Roll Call

Brooke King	Aye
Andrew Paris	Aye
Leslie Woolley	Aye
Sara Margiotta	Aye
Paula Anderson	Aye
Adam Glazer	Aye
John Rauschuber	Aye
Brenda Clarke	Aye
Jewlz Fahn	Aye
James (Jim) Wells	Aye
Emily Hirsch	Aye

E. Board Resolution: Notification to CharterSAFE of Potential Withdrawal from JPA

Amy clarified reason behind withdrawing was to allow the school to explore other options before recommitting to renewal with current vendor.

Leslie Woolley made a motion to Notify CharterSAFE of Potential Withdrawal from JPA.

Adam Glazer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Sara Margiotta	Aye
James (Jim) Wells	Aye
Emily Hirsch	Aye
John Rauschuber	Aye
Leslie Woolley	Aye
Brooke King	Abstain
Brenda Clarke	Abstain
Jewlz Fahn	Aye
Adam Glazer	Aye
Paula Anderson	Aye
Andrew Paris	Abstain

F.

Investment of Public Funds

Emily Hirsch made a motion to Create Ad Hoc Committee to

Adam Glazer seconded the motion.

Discussion ensued. Record B Clarke ++ comments

Jim volunteered to sit on committee as did Sara and Leslie Wooley

The board **VOTED** to approve the motion.

Roll Call

Leslie Woolley	Aye
Brenda Clarke	Abstain
Andrew Paris	Abstain
Adam Glazer	Aye
Jewlz Fahn	Aye
Emily Hirsch	Aye
Brooke King	Abstain
Sara Margiotta	Aye
James (Jim) Wells	Aye
John Rauschuber	Abstain
Paula Anderson	Abstain

VI. Governance

A. Ad Hoc Committee-Governance Policy #9 (Board Committee Membership and Responsibilities) - Update

Committee has met and is moving forward. They created questions to ask each committee. Questions were disseminated. Charter Committee is the final committee to submit their answers. Committee will then meet again to review all responses and make suggestions to committees and report back to the Board. Making progress and moving in the right direction.

VII. New Business / Announcements

A. Announcements / New Business

Brooke wanted to bring attention to Black History Month and the schoology profiles that the teachers created were inspiring by the

Special Budget and Fiance Committee Feb. 22, 2021 at 3:30 pm and hopes that everyone from the Board is able to attend.

Next Board meeting is Tues at 5 pm

B. Announce Items for Closed Session, If Any.

VIII. Closed Session

A. Conference with Legal Counsel

No action taken

B. Public Employee Discipline/Dismissal/Release

IX. Open Session

A. Return to Open Session

No action taken.

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

No action taken

X. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:57 PM.

Respectfully Submitted,
Brooke King

Coversheet

Faculty Report

Section: II. Organizational Reports
Item: D. Faculty Report
Purpose: FYI
Submitted by:
Related Material: Faculty Board Report_03_16_2021.pdf



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Faculty Report Board of Trustees Meeting March 16, 2021

Heading: Teacher Agreement & Faculty Feedback

- Teachers would like to be informed as to how best to plan instruction for the remaining two months after Spring break. Instructional planning has now begun by many teachers for the remaining two months.
- Currently, the Board Grade Appeal Policy is waiting for administration feedback. The faculty is interested in completing this policy and making a recommendation at the Board meeting in March.
- There are still questions about the possible hybrid model and when to expect a tentative plan about the fall. We need to begin examining how best to open the school next year. It has been suggested we explore one or two days a week asynchronous schedules for intervention, department testing, professional development, etc.
- There are also concerns about the bell schedule and coming back fulltime. Should that schedule be adjusted to the later start time (8:30 am) and a limited day schedule with supports to fill in the learning gaps during the afternoon hours (12:30 to 3:00).
- Teachers are continuing to incur added expenses for supplies and materials used at home and are asking about reimbursement. They are, however, very grateful for the \$100 stipend in our last paycheck provided by donations from the PCHS community.
- The teachers' commitment is far above and beyond, and they are routinely doing 8–14-hour workdays to help students catch up and keep up with work as well as support parents and families in the educational process.
- As we are an independent charter, LAUSD should not guide PALI testing policy. Nor should our reopening policies be directed by LAUSD. We should follow county and state guidelines and work as a community to determine what is best for all Pali stakeholders.
- Teachers continue to plan for and be sensitive to the needs of the students including mental health problems, digital divide, workload, diverse learning styles, and parent concerns. Teachers are working individually, and in their PLCs, to address these issues.
- Faculty would like clarity of new funding Pali is receiving and what will be budgeted for the coming year with the increases in funding. They want to be part of this discussion and work to set priorities going forward including continued PD training and development time to align with the ever-changing teaching methods.
- The unConference and Techapalooza Professional Development sessions were a smashing success. The teacher feedback has been terrific, and teachers are requesting more PD like these sessions. The teachers appreciate their colleagues planning these sessions and sharing their expertise.
- Because of the types of trainings mentioned above teachers have developed very creative, more personalized, increasing sophisticated and technologically savvy curriculum and



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assessments that will prove to be a silver lining of this pandemic and will be used going forward in our development of best teaching practices.

- Faculty is encouraging the Board to develop SMART goals to build a new Pali VAPA complex in the next five years.
- Re-open with SPED students went smoothly. Students and teachers excited to be back on campus. Thank you, Mary Bush, and Carolin Herrmann, for all the time and effort they put into making this happen.

Heading: Compliance Issues

- The faculty and the student body patiently wait for a response from regulators to guide us on how best to proceed with conflict of interest and committee board representation.
- All stakeholders are looking forward to the clarification of the committee members, and who is responsible for setting up the meetings and the meeting agendas.

Heading: Cash Reserves and Lifetime Benefits

- We would like to thank Mr. Herrera for his clear, detailed reports and the continued monthly updates.
- Questions regarding when and how the Lifetime Benefits and the cash reserves are being invested to preserve the Lifetime Benefits and insure they become self-sustaining and that the cash reserves contribute to the financial stability of the school. Teachers appreciated the last update and are looking forward to a resolution to the funds being invested and properly managed.

Heading: UTLA-PCHS

- UTLA representatives will provide further teacher input as gathered by them.

Coversheet

Human Resources Director (HR) Report

Section: II. Organizational Reports
Item: E. Human Resources Director (HR) Report
Purpose: FYI
Submitted by:
Related Material: HR Board Report_03_16_2021.pdf



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Human Resources Board Report

March 16, 2021

New Hires/Temporary/Contract

Name	Classification/Position	Funding	Effective Date
Stewart-Eneh, Antoinette	Executive Assistant Communications	General	February 24, 2021

Retirement/Resignation/Release

Name	Classification/Position	Funding	Effective Date
Austin, Ashley	Executive Assistant Communications	General	February 17, 2021
Chatfield, Allison	Special Education Teacher (Mod/Severe)	Special Education	June 10, 2021
Woropay, Dustyn	Social Science Teacher	General	June 10, 2021

Staffing and Recruitment:

Status of positions is listed below:

Position	Status
Campus Aide	Interviewing
Counselor	Applications being reviewed
IT Team Lead	Applications being reviewed
Soc. Science Teacher	Position posted (for 2021/2022)
Special Education Teacher	Position posted (for 2021/2022)

Action Item:

UTLA-PCHS Union Tentative Memorandum of Understanding (MOU). We recommend the Board approves the UTLA-PCHS Tentative MOU for Spring 2021. The MOU addresses the necessary health and safety conditions for PCHS to require the physical presence of UTLA bargaining unit members to provide in-person instruction during the 2020-2021 school year. This is up for a vote and the materials are attached.

Coversheet

Director of Operations Report

Section: II. Organizational Reports
Item: F. Director of Operations Report
Purpose: Vote
Submitted by:
Related Material: Operations Board Report_03_16_2021.pdf
Motion to Approve Bus Contract Coversheet_03_16_2021.pdf



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Board of Trustees Meeting Operations Report March 16, 2021

Transportation: 2020-21 Busing

- 2020-21 Busing Down-Payment deadline set for 3/8/2021 to finalize Ridership for this semester to be prepared for busing to possibly start in April 2021. The down-payment was the last contingency to finalize Ridership for this year.
- Ridership stats for 2020-21 went from Low 400's down to 299 after the down-payment deadline past. This Ridership Level requires a Rightsizing of moving from 8-Buses to 6-Buses for the remainder of this semester if/when the buses are determined to start running.
- Bus company ATS and PCHS current revising the Bus Routes/Stops (consolidating stops) to create the revised 6-Bus Route Map. Once completed the Routes/Stops will need to be shared with Ridership for them to re-select which Stops they want. Additional riders can be added after this Rightsizing if additional students/families want to ride a bus and there are seats available on that bus.
- 2020-21 Buses planned to be ready to start as early as Tue 4/6/2021, though PCHS has not yet determined when busing will start.

Transportation: 2021-22 (Next Year) Busing

- Current 3-Year busing contract with ATS ends this year. Discussions with potential vendors for 2021-22 School Year & Beyond completed and proposals/bids received.
- PCHS B&FC discussed proposals and agreed our current bus company ATS is the low-bidder and a responsive bidder and we should pursue a contract with them.
- A 3-Year Contract was presented to and approved by the B&FC on 3/8/2021, and is presented here to the Board for a Vote.
- PCHS B&FC and Board to have discussions on setting the School Bus Scholarship funding for 2021-22. B&FC discussed this briefly at their 3/8/2021 meeting, and further discussions at the B&FC and Board level planned and needed for a Board Vote at the April 2021 Meeting.

Security/Safety:

- Security Operations generally continuing as they have been
- Security staff has been increased to accommodate the start of Academics & Athletics as of 3/8 and commensurately as both increase in numbers as of 3/15 and anticipated throughout March
- Security helping run the Mid-March Spring Semester Distribution Process (SSDP) with traffic control, health checks and station coordination
- Security to help enforce LAUSD requirement for weekly negative COVID Test as part of Health Check
- Campus Aide Team to be commended for their scheduling flexibility throughout the Pandemic!



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Permits & Setups:

- **Permit Revenue for February 2021 is ~\$10,200:**
 - ~\$500 from Facility Rentals (parking for Bay City Trees on Top Tier of Main Campus Lot)
 - ~\$1,200 from Banner Rentals
 - ~\$8,500 from Filming
 - Due to very restrictive stance we took re reduced campus access through Feb 2021, we missed out on multiple opportunities – Notably Nike and Coach Commercials
- Filming inquiries likely to pick-up now that things are loosening up in general and LA County moving into the Red Tier very soon.
- Potential Filming – Dick’s Sporting Good’s Commercial (Early April), American Horror Story Spin-Off (late April), Disney Feature Film (Cheaper by the Dozen reboot – May/June), Viacom Production (40 day shoot, got pushed due to production changes—still TBD but in talks with their location manager).
- Countless requests from both permit teams, hopeful permit teams and outside groups about renting facilities to rent out fields/hold events. However, Non-Filming Permit Revenues continue to be minimal with the Pandemic and Facilities Closures.
- Other than the Pool, which is under special circumstances and a waiver with LAUSD, LAUSD still not allowing Non-Filming Permit Groups back on campuses, though that may change soon.
- Major setup event planned for the Spring Semester Distribution Process (SSDP) 3/18 & 3/20.
- Significant setups planned for Outdoor Classroom space as Students for Academics picks-up.

Information Technology:

- Technology Team continues to support Faculty/Staff, Students/Parents and PCHS Governance Groups in 100% Remote/Virtual mode and on-campus.
- IT continuing work on budget-approved purchases/projects.
- Faculty/Staff Laptops: 84 Ordered, 84 Received, 72 Deployed, 12 Waiting for Faculty Pick-Up. Common reasons for deployment delays are lack of recipient response and refusal to come on campus prior to COVID vaccinations being administered.
- The Summer 2020 order of student devices have arrived (3/11). Inventory and prep required prior to distribution for students is expected to begin next week.
- Working with stakeholders on SSDP. IT will be present to assist with books, devices, and classroom supplies Thursday 3/18 and Saturday 3/20.
- IT continues to work with the Deans and other stakeholders on Student Code of Conduct and Responsible Use Policy violations that may lead to disruption of the eLearning classroom.



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Information Technology (Continued):

- IT is working with VAPA to optimize the Gilbert Hall/B101 A/V components.
- IT is working with the Academic Achievement Office for the 2020-21 CAASPP testing. This year's test presents some significant logistical and compliance issues for remote testing. We are still waiting on the Fed and State to determine which tests will be required and how testing will need to be implemented. We are well positioned, device wise, should we need to distribute additional devices for remote testing.
- Sora by Overdrive, now allows for PCHS students to digitally check out e-books and audio books through the Los Angeles and LA County Public Library, without having to obtain a library card. Additionally it has allowed PCHS to purchase and distribute digital books to various classes. This is an online only service. Students still require the appropriate library cards when visiting a physical branch.
- Working with the Library, we have finalized fine/delinquency notices for \$24,766.26 of Textbooks, Library Books and Tech Devices to send to Families/Students.
- Working with Operations and the Nursing Office to evaluate vendor apps that support efficient contact tracing and symptom checking as additional students and staff return to campus.
- IT has been working with various academic offices to plan and host various large-scale webinars and meetings throughout the month of March.
- All Category 2 eRate project items are completed. Remaining tasks are compliance documentation and audit related.

MGAC/Pool:

- Currently operating per LACDPH Protocol for Reopening Public Swimming Pools-2/12/21 Update, with additional restrictions i.e. 1 swimmer per lane reservation lap swim, up to 3 swimmers per lane permit (when entire pool is permitted)
- MGAC offering early AM Lap swim for Community & Permit Groups Mon/Tues/Thurs starting 3/8
- Operating hours now increasing to Mon-Thurs 5:45-7pm, Fri 7-6:30, Sat 7:30-3:30pm
- Additional Community Lap Swim Time Slots Added in Jan/Feb
- PCHS Aquatics Conditioning and Westside Aquatics programming resumed 3/8
- 10 PCHS Coaches CPR Certified
- Fiscal Status – Feb 2021 Revenue \$25,000
- PCHS should continue accruing/saving for major repairs in the 1-3 year timeframe as major pool components start to reach their useful life of 8-10 years.
 - 1. Re-Plaster Both Pools (~\$250k)
 - 2. Replacement/Backup Competition Pool Pump (~\$35-\$50k)
 - 3. Small Pool Coping Repair and Concrete Deck Repair (~\$25k)



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Facilities/Projects - Ongoing Day-to-Day Operations/Facilities Support:

- **General:**

- Regular Disinfecting/Cleaning of Used Spaces & High-Touch Areas: Classrooms, Offices, Bathrooms, A-Bldg., Knobs/Handles/Railings, etc.
- Electrostatic & RYOBI Disinfecting of larger spaces as/when needed
- MGAC/Pool – Regular Janitorial Services plus Disinfecting between user groups. Pool hours expanded with the re-introduction of Permit Groups and now PCHS Teams, so added Janitorial scheduled times to Disinfecting Schedule.
- Custodial staff cleaning/disinfecting hourly for all areas in use, tables, chairs, tents, barricades, rooms, etc. with nightly cleaning/disinfecting completed in PM prior to next day use. Notable areas in regular usage but not limited to the below:
 - A-Bldg. 1st floor offices, Library, AA Office, Loading Dock, Tech Office, Academic Phase 1 rooms, Rooms where teachers work daily, Athletic Facilities, MGAC, Cafeteria, Finance Office, Teachers' lounge, Copy Room, Gym Coach Offices/AD Office, School Psychologist
- Spring Semester Distribution Process (SSDP) – As for previous SSDP, and planned for March Dates - Custodial staff cleaning/disinfecting hourly for all areas in use, tables, chairs, tents, barricades, rooms, etc. with nightly cleaning/disinfecting completed in PM prior to next day use.

- **PPE/Supplies:**

- Ongoing ordering/replenishment of PPE & Supplies/Materials as needed.
- Received 25,000 facemasks courtesy of our application submitted to access Ford Funds to provide PPE for our Students & Staff at PCHS.
- Provided "Teacher Kits" for Academics Phase 1 for teachers and staff for rooms U101, U102, J110 & J120 and have additional kits ready to deploy as needed for teachers and/or staff working on campus. Kits include but are not limited to the following: Face Shield, Facemasks, Gloves, Hand-Sanitizer Bottles, Disinfecting-Wipes, Disinfecting Spray, Paper Towels and boxes of facial tissue. Available upon request are disposable gowns.
- Installed additional Public Area touch-less hand-sanitizer dispensers to now have 24 around campus, plus a number of free-standing touch-less units (all currently in use).
- (4) Walk-Up Thermometer stations created and set up at campus entry points. Additional units and additional entry points with full Health Check to be setup as needed and population of people coming to campus grows.
- Stock is in great shape at moment with plenty of but not limited to: Face Shields, Facemasks, Gloves, Gowns, Hand-Sanitizer Bottles, Disinfecting Wipes, Disinfecting Spray, Paper Supplies, Soap, electrostatic sprayers and disinfecting chemicals, etc.
- Put up additional signage campus wide to indicate "DO NOT USE" over all water fountains and in restrooms where selected sinks and toilets/urinals are Out-of-Service to ensure physical distancing. Fixtures in most cases have water shut off in addition to signs to prevent usage where designated "Do Not Use".



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Facilities/Projects

Ongoing Day-to-Day Operations/Facilities Support (Continued):

- **HVACC:** Continued Evaluation of HVACC Ventilation System even more to ensure working as well as possible.
 - **Boiler Room** – Current in-use Boilers Annual Preventative Maintenance completed. No additional repairs needed at this time.
 - **Bldg. Mechanical Rooms** - Inspected all supply & return motors. All maintenance done as needed. Replaced any worn out belts and tightened belts to the max permitted by fan motor to maximize speed of fans. All air-intake grates/grills cleaned of any dust/debris to enable maximum outside airflow entering system via mechanical room exterior louvers.
 - **Dampers/Actuators/Thermostats** identified, assessed and repairs as needed for Classroom Buildings. Dampers & Actuators operating as expected/normally. Some class thermostats identified to be replaced/upgraded which is in-progress.

Ongoing Day-to-Day Operations/Facilities Support (Continued):

- **LAUSD Survey** – Addressed/remedied the (7) Poles campus wide deemed “Marginal”. Issues ranged from broken conduits to missing hand hole covers and rusted hardware.
- **Whiteboard Installations** – Underway throughout various classrooms, many rooms completed
- **Service Road & Behind Gym Emergency Push Bar Gates** – Adjustments and/or repairs made to correct reported issues.
- **LAFD Lock box** – Relocated for easier access by LAFD in case of emergency.
- **Ice Machine** – Cafeteria Ice Machine Repair completed. Machine operating normally.
- **Baseball Field** – Fill holes created by wild life with top soil to rid of trip hazards in preparation for Athletics starting up
- **Baseball/Tennis-Court Drainage Gutter** – Maintaining sweeping/cleaning routine.
- **Stadium Turf** – With return of sports teams weekly field maintenance began as of last week and will continue as normal every Friday AM
- **Track & Field Garage** – Door springs replaced for garage doors.
- **Painting** – Gilbert Hall Stage & J108 front and back wall with black flat paint.
- **Mercer Hall Safety Zones** – Cleanup continues and Safety Zones taped off to be maintained clear as school activities pickup
- **Set Ups in U101, U102, J110 & J120:** Setups for Academics Phase 1
- **Set Ups in Athletic Facilities:** Setups for start of Athletic Teams conditioning/practicing
- **Safety:** Checking that all spaces have properly working Secure-the-Door Kits (ropes, cleats, rings), help with verification of emergency escape maps and emergency food and water supplies



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CHARTER HIGH SCHOOL

Facilities/Projects:

Items set to begin and/or in progress with expected completion soon

- **Mercer Hall** – Replace broken Pocket Doors to A/V Closet with Standard Swing Doors.
- **Mercer Hall Stages** - Paint
- **Safety:** Black out shades for Mercer entrance and backsliding glass doors of teachers' lounge.
- **Music Class Secure Instrument Storage Door Servicing** – Awaiting vendor to schedule.
- **More New Whiteboards to be Installed**
- **Gilbert Hall Stage Extension** – Replace Front floor tile damaged during project.
- **Large Gym** – Sourcing New Manufacture for replacement lightbulbs as current manufacture went out of business.
- **Boosters Water Fountain Project** - Install Elkay Fountains with Bottle Fillers. LAUSD has finally given us the Notice-to-Proceed. Kick-Off meeting held 3/8, next steps being scheduled.
- **Painting:** Library Walls
- **J-Bldg. Exterior Arcade Light** - Replacement of damaged fixture.

Facilities/Projects - Larger Scale Projects:

- **Long-Term Underground Utilities Infrastructure Replacement Project (LAUSD Bond Funded).**
 - Phase 1 – Completed
 - Phase 2 of 5 being planned by LAUSD now. Work is not to be starting until Summer 2021.
 - LAUSD had a moratorium on new construction/projects on campuses until just last week. Even so, this project not expected to re-start until Summer 2021.
- **Gym A/C Project (LAUSD Bond Funded)** – Delayed until at least Summer 2022

COVER SHEET FOR ATS BUSING CONTRACT

March 16, 2021

TOPIC/ AGENDA ITEM:

ATS Busing Contract Vote

PERSONNEL INVOLVED:

Don Parcell – Director of Operations

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Current school year is the last year of the 3-Year busing contract PCHS has with American Transportation Systems (ATS). This proposed contract will cover the 2021-22 through 2023-24 school years if approved. No further financial impacts than similar historical cost of the busing program to PCHS.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

Assists in enabling some students to attend PCHS from farther away locations, or for families that have all household adults working, which often facilitates PCHS Diversity.

OPTIONS OR SOLUTIONS:

Contract approval will allow for continuation of busing services to students who otherwise may not be able to attend PCHS. Greater reliance on students taking Public Transportation is an alternative option available to families/students.

EXECUTIVE DIRECTOR/PRINCIPAL’S RECOMMENDATION:

The Executive Director/Principal recommends the Board of Trustees approve the proposed contract to help provide additional and safer options for students in geographically diverse locations to attend PCHS.

RECOMMENDED MOTION:

I make a motion to approve the proposed 2021-22 through 2023-24 school years contract between PCHS and American Transportation Systems.

Signature/Date

Coversheet

Director of Development Report

Section: II. Organizational Reports
Item: G. Director of Development Report
Purpose: FYI
Submitted by:
Related Material: Development Board Report_03_16_2021.pdf



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CHARTER HIGH SCHOOL

Development Report Board of Trustees Meeting March 16, 2021

TOTAL FUNDS RAISED TO DATE:	Fund	Prior Report	YTD	Inc/Dec.	Budget
The PCHS Fund	General	\$324,906	\$340,442	\$15,536	\$500,000
Pali Alumni Fund	General	\$253	\$253	\$0	
TOTAL UNRESTRICTED FUNDS RAISED		\$325,159	\$340,695	\$15,536	\$500,000
CTE Incentive Grant	General	\$173,107	\$173,107	\$0	\$0
Perkins V Grant	General	\$34,746	\$34,746	\$0	\$0
Foundation Grants	General	\$0	\$0	\$0	\$0
Rest. Donations/Pledges - Recd	General	\$35,607	\$35,607	\$0	0
Rest. Donations/Pledges	General	\$0	\$0	\$0	0
TOTAL RESTRICTED FUNDS RAISED		\$243,460	\$243,460	\$0	\$0
TOTAL FUNDS RECEIVED		\$568,619	\$584,155	\$15,536	\$500,000

TOTAL EXPENSES TO DATE:

Bacio Design	\$3,530	\$5,000
L.A. Press Printing	\$3,049	\$5,500
American Direct Mail	\$3,216	\$6,900
Postage	\$1,726	\$3,800
Subscriptions	\$14,129	\$6,000
SafeSave service fees	\$4,950	\$7,500
Salaries & Benefits (Campus Unification/Development Dir)	\$119,430	\$159,235
Office supplies	\$0	\$200
Videography	\$0	\$1,500
Family Donor Banners	\$709	\$675
Career Day & Fair Breakfast/Lunch	\$0	\$0
Donor Bricks	\$3,586	\$1,500
Donor Reception	\$0	\$0
Chamber Expo	\$0	\$0
Pali High Booster Club (split donation)	\$1,053	
New Parent Welcome Breakfast	\$0	\$0
TOTAL EXPENSES FOR UNRESTRICTED FUNDS	\$155,378	\$197,810



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CHARTER HIGH SCHOOL

TOTAL NET FUNDS **\$428,777** **\$302,190**

GIVING SUMMARY BY DESIGNATION:

	# of Donors	Ave. Amt.	Total Amt.
Campus Safety - COVID-19	13	\$780	\$10,137
Classroom Instructional Materials	46	\$706	\$32,459
Faculty & Staff Development	11	\$833	\$9,159
College Center	11	\$384	\$4,224
Greatest Need	256	\$993	\$254,331
Math Aides and Tutors	7	\$244	\$1,711
Technology and Innovation	16	\$769	\$12,300
Transportation Assistance	3	\$96	\$1,375
Visual an Performing Arts	13	\$884	\$11,497

CTE Incentive Grant Budget to Date:

	Budget	Actual	Balance
CTEIG Funds received		\$173,107.00	
CTEIG Funds rolled over from 2019-20		\$63,893.00	\$237,000.00
Jakus - Film/Media	\$50,000.00	\$29,999.91	\$20,000.09
Kolavo - Entrepreneurship/VEI/Sports Management	\$50,000.00	\$5,450.00	\$44,550.00
Stoyanovich - Music	\$32,330.00	\$20,792.99	\$11,537.01
Steil - Photography	\$32,330.00	\$5,572.39	\$26,757.61
Fracchiolla - Drama	\$32,330.00	\$18,875.73	\$13,454.27
Kuper - Computer Programming	\$10,010.00	\$1,647.49	\$8,362.51
Set aside	\$30,000.00	\$0.00	\$30,000.00
	\$237,000.00	\$82,338.51	\$154,661.49

Comments and Campaigns initiated to date:

- 1.) Joint Appeal with Booster Club sent 8/6/20
- 2.) New Parent Welcome Webinar was heavily attended on 8/17/20 but had major technical difficulties
- 3.) PCHS Fund comparison: \$340,442 this year/\$352,309 last year
- 4.) PCHS Fund donor comparison: 359 this year/379 last year
- 5.) Follow-up Email blast to all families sent 10/9 (\$6,287.50)
- 6.) Working on Virtual Major Donor Reception for the first week of January
- 7.) Working on funding campaign for Pali TV and creating a broadcasting pathway with SMC
- 8.) A fundraising committee of students and parents was formed to create a fundraising plan for teams



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CHARTER HIGH SCHOOL

- and all extra-curriculars using the school approved fundraising platforms.
- 9.) Working on #GivingTuesday Campaign (Tuesday, Dec. 1st). Board members will be involved in this peer-to-peer campaign.
 - 10.) Year-end campaign to take place during the last week of December
 - 11.) Received a gift of \$30,607 from Debbie Williams to support Special Ed
 - 12.) #Giving Tuesday campaign brought in \$45,124.40. Goal was \$25,000
 - 13.) A mailing to 1,700 families who gave last year but not this year will be sent Dec. 9th
 - 14.) Holiday Mailing brought in \$19,333.00.
 - 15.) Year End Campaign brought in \$27,450. Last year brought in \$28,546. Goal was \$30,000.
 - 16.) Donor Appreciation Video to be produced and set out to all constituents (TBD).
 - 17.) Students to send Thank You note cards to all donors.
 - 18.) Letter/email campaign to major donors who have not given to the PCHS Fund this year.
 - 19.) End of the year campaign to reach goal will take place first week of June.

Grants Submitted to date:

Grantor:	Amount	Purpose	Date Submit
Steinmetz Foundation	\$5,000.00	Academic Equity	12/9/2019
Hugh & Hazel Darling Foundation	\$2,500.00	Vernier Science proves	3/13/2020
CTE Incentive Grant	\$173,107.00	CTE Funds for 2020-21	11/15/2020
Perkins V Grant	\$34,747.00	21	7/15/2020
FEMA 4482 DR	\$71,315.00	FEMA Disaster Relief Fund	4/1/2020
Lewis A. Kingsley Foundation	\$10,000.00	Program Support	8/11/2020
William C. Bannerman Found.	\$7,000.00	Albert.IO	10/6/2020
Mara W. Breech Foundation	\$10,000.00	Teacher Professional Development	10/12/2020
Calif. Com. Schools Partnership	\$100,000.00	Expand strategies during Coronavirus	12/4/2020
Calif. Dept. of Ed. Mini-Grant	\$25,000.00	Improving academic achievement	1/8/2021
Mara W. Breech Foundation	\$10,000.00	Teacher Professional Development	10/12/2020
GRAMMY Museum Grant	\$10,000.00	Storage Unit for musical instruments	10/29/2020
Calif. Com. Schools Partnership	\$100,000.00	Expand strategies during Coronavirus	12/4/2020
<i>Calif. Dept. of Ed. Mini-Grant</i>	<i>\$25,000.00</i>	<i>Improving academic achievement</i>	<i>1/8/2021</i>
<i>Ahmanson Foundation</i>	<i>\$25,000.00</i>	<i>Disruptive Innovations</i>	<i>2/17/2021</i>
Ronald W. Burkle Foundation	\$25,000.00	Disruptive Innovations	2/17/2021



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Dorrance Family Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Van Konynenburg Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Eli & Edythe Broad Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
<i>Eisner Foundation</i>	<i>\$25,000.00</i>	<i>Disruptive Innovations</i>	<i>2/17/2021</i>
M.B. Seretean Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Lawrence Foundation	\$5,000.00	Disruptive Innovations	2/17/2021
Carol & James Collins Foundation	\$10,000.00	Disruptive Innovations	2/17/2021
	<u>\$773,669.00</u>		

*Red italic represents grant was not approved

Grants Received to date:

Grantor:	Amount	Purpose	Date Rec'd
CTE Incentive Grant	\$173,107.00	CTE Funds for 2020-21	6/30/2020
Perkins V Grant	\$34,747.00	Perkins Funds for 2020-21	9/15/2020
Lewis A. Kingsley Foundation	\$10,000.00	Program Support	8/18/2020
Mara W. Breech Foudnation	\$5,000.00	Teacher Professional Development	1/8/2021
Hugh & Hazel Darling Foundation	\$2,500.00	Vernier Science proves	3/13/2020
	<u>\$225,354.00</u>		

Coversheet

Chief Business Officer (CBO) Report

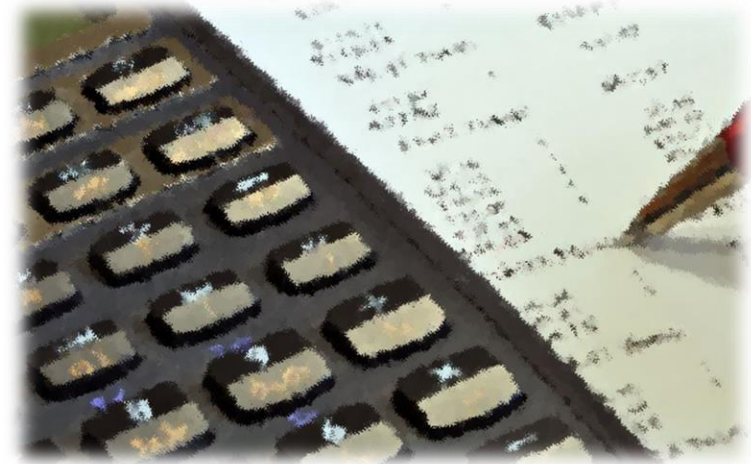
Section: II. Organizational Reports
Item: H. Chief Business Officer (CBO) Report
Purpose: FYI
Submitted by:
Related Material: II.H - Credit Card Feb 2021.pdf
CBO Board Report_03_16_2021.pdf

Palisades Charter High School
 Credit Card Reconciliation Form
 For the Period of: 02/01 - 02/28

PLEASE COMPLETE

Date	Vendor	Description of Expense	Cardholder	Requested By	Amount	Board Approval Required?	Resource	Budget Category
1/26/2021	CALENDLY HTTPSCALENDLY GA	Online scheduling subscription	J HERRERA	M IANNESSA	576.00		GEN FUND	SUBSCRIPTION
2/1/2021	INT*QUICKBOOKS ONLINE 800-446-8848 CA	Quickbooks software	P MAGEE	B KING	238.81		POOL	SUBSCRIPTION
2/1/2021	IN *CALIFORNIA ASSOCIATIO 888-6053322 OK	California DECA	P MAGEE	B KOLAVO	3,650.00		GEN FUND	SUBSCRIPTION
2/1/2021	MAILCHIMP *MONTHLY MAILCHIMP.COM GA	monthly communications blast	P MAGEE	P MAGEE	87.99		GEN FUND	SUBSCRIPTION
2/25/2021	EBOOKS.COM WWW.EBOOKS.CO NV	Grading for Equity	P MAGEE	P MAGEE	154.75		GEN FUND	SUBSCRIPTION

Grand Total **4,707.55**



CBO REPORT

Juan Pablo Herrera

Board of Trustees Meeting
March 16, 2021

Business Updates

■ PCHS Fiscal Priorities

- *Long-term fiscal obligations presentation and discussion occurred at 2/22 Budget & Finance Committee meeting*
- *Presentation materials, video and meeting notes are available within the 2/22 B&F Committee folder: [here](#)*

■ 2019-2020 Independent Audit:

- *Added as a separate agenda item. The deadline to submit is 3/31.*

■ Cafeteria Audit

- *CDE Nutrition audit began on 2/1. Additional data has been submitted. Currently pending feedback.*
- *In-depth audit which covers nutrition sales/revenue, meal counts/claims, food safety, income verification, etc.*

■ LAUSD Charter Schools Division (CSD) Oversight

- *Financial reports, internal control process & data submitted to LAUSD on 3/11. Follow-up set for 4/8.*
- *Part of our Annual Performance Based Oversight Report*

■ 2020-2021 Audit Engagement

- *Finance office proposes PCHS exercises year 3 option to retain Christy White as an Independent Auditor*
- *To be discussed as an agenda item.*

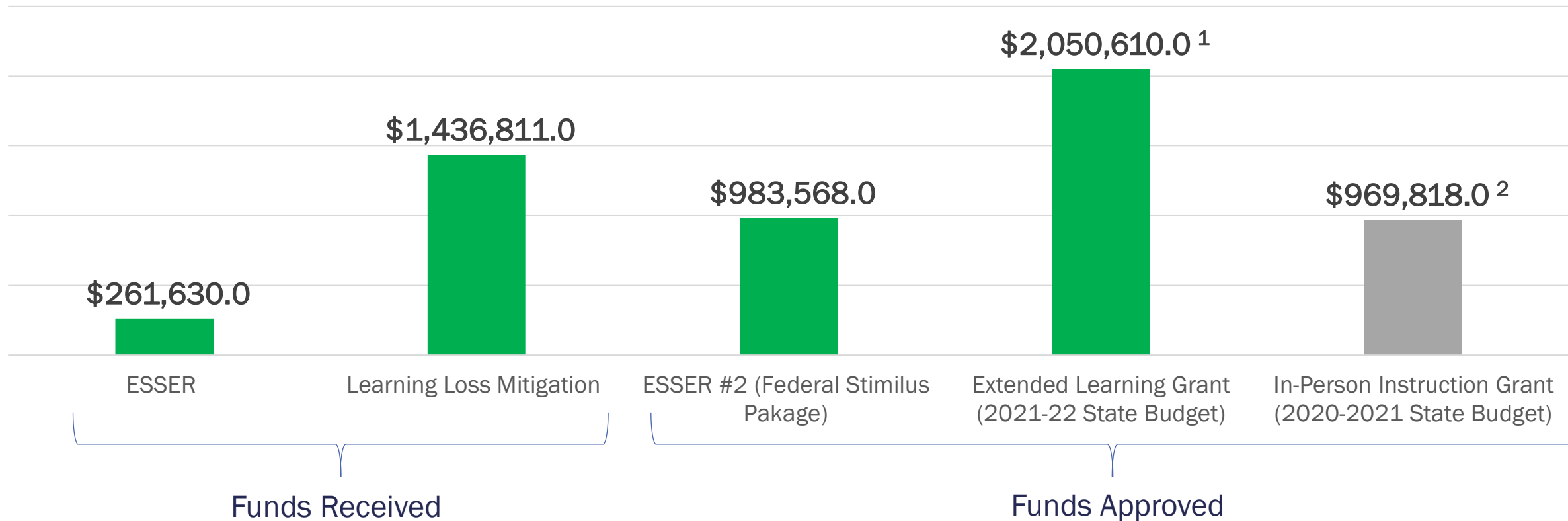
■ Federal Stimulus Package (Dec 2020)

- *Final allocation of ESSER II funds will be \$983,568. Deadline to expense funds is 09/30/2023*

Overview of COVID-19 Related One-time Relief Funds

- On 3/4, California Lawmakers reached a deal for a \$6.6 Billion School Reopening Plan, which includes new funding for:
 - *In-Person Instruction Grant*
 - *Extended Learning Grant*

One-time Relief Funds



1. ESTIMATE ONLY. Final allocation of Extended Learning Grant has not yet been determined.

2. ESTIMATE ONLY. Full-funding is based on meeting various requirements. Final allocation has not yet been determined.

(not yet received)

In-Person Instruction Grant

- While this has been approved, there are a variety of requirements in order to receive full funding.
- Preliminary estimate is \$969k, although the final allocation is still TBD.
- Grant lists April 1st as the date to reopen to receive full-funding
 - The target date was determined by CA lawmakers*
 - It is meant to incentive schools to reopen sooner*
 - Funding decreases by 1% for every day that passes.*
 - If not re-opened by 5/15, funding forfeited*
 - Assembly Bill 86 defines meaning of: in-person instruction, hybrid, specialized cohorts and more.*
- Purple Tier: Offer some form of in-person instruction (hybrid) to *specialized cohorts*
- Red-Yellow Tiers: Offer some form of in-person instruction to one grade level
- More information to come.

	Purple	Red	Orange	Yellow
Students	Transitional Kindergarten (TK) – Grade 12 specialized cohorts*	TK – Grade 12 specialized cohorts*	TK – Grade 5 or 6 (depending on local elementary school model)	At least one middle or high school grade level
Asymptomatic COVID-19 Testing	Must conduct in accordance with the testing cadence in <u>Table 3 of the K-12 School Guidance (p. 43)</u>	Must describe testing cadence in LEA COVID-19 Safety Plan (CSP)		

*Specialized cohorts mean cohorts serving foster youth, homeless students, students at risk of neglect or abuse, English learners, disengaged students, students with disabilities, and students without access to technology to participate in distance learning

Looking Ahead

- State Budget deferrals began in February
 - *Must monitor cash flow closely!*
- LAUSD Charter School Division (CSD) Material Revision (financials): Oversight visit on 4/8
- 2019-2020 Audited Actuals: Due 3/31
- 2021-2022 Budget Development & LCAP
 - *In progress*

Contact: Juan Pablo Herrera

- 310-230-7238 or jherrera@palihigh.org

Coversheet

Executive Director/Principal (EDP) Report

Section: II. Organizational Reports
Item: I. Executive Director/Principal (EDP) Report
Purpose: FYI
Submitted by:
Related Material: EDP Board Report_03_16_2021.pdf



PALISADES CHARTER HIGH SCHOOL

Executive Director/Principal Report Board of Trustees Meeting March 16, 2021

Our mission: PCHS will empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.

PCHS Schoolwide Goals:

Schoolwide Goal: PCHS will improve consistency in instructional curriculum, policies, and practices to increase student-centered learning.

Schoolwide Goal: PCHS will commit to equitable policies and practices to ensure PCHS's diverse student population has access to academic opportunities.

Schoolwide Goal: PCHS will utilize communication systems currently in place to convey PCHS's strengths, needs, data, and opportunities for participation so that all stakeholders are well-informed and understood.

Return to School Site Progress Report – Spring Semester 2021 ONLY Guidance from LA County Department of Public Health for secondary schools:

As LA County begins to move from the Purple Tier to the Red Tier, PCHS is preparing for a gradual return to campus. It is anticipated that LA County will be placed in the Red Tier no later than Wednesday, March 17, at which time the State will permit all schools to reopen for all grades TK – 12, as long as the school complies with all safety requirements in State guidance and County protocols. PCHS also has the additional mandate of meeting the return to campus requirements of LAUSD, our charter authorizer, which exceed state and county requirements. While we do not have a definitive date at the time of this memo for providing broader on-campus options, PCHS is working diligently to submit the required reopening plans to be ready to provide expanded on-campus opportunities for students, possibly as soon as or shortly after returning from Spring Break. PCHS also plans to continue providing 100% eLearning for those families that prefer that option.

Stakeholder Surveys

Stakeholder groups were surveyed in March to gather preliminary information about preferences for Second Semester 2021 options. As we learn more about anticipated 2021-22 health and safety developments, a second round of surveys will be offered to guide planning for the upcoming school year.

UTLA-PCHS Survey Results- <https://www.surveymonkey.com/stories/SM-8ZS2ZN52/>



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Parent Survey Results -

<https://docs.google.com/forms/d/1RcRxo2ecvBGp3E4pPOO2twkbAGkWILeesRYoEr9B6Rc/viewanalytics>

Student Survey Results – Pending/Students will share

Initial on campus offerings – Support for highest needs students and athletic conditioning

Support programs for highest needs students opened on campus the week of March 8th.

- Two parent meetings were held to share information with parents
- Per the agreement with UTLA-PCHS and PESPU, special education teachers and paraprofessionals may provide on-site student support on a voluntary basis.
 - 5 teachers agreed to come on site two days per week.
 - 4 paraprofessionals agreed to come on site to support students (2 paraprofessionals come 4 days/week (for J110) and 2 paraprofessionals come 2 days/week to support students in the afternoon.
- Two sessions (AM & PM) are offered Monday – Friday: AM - 8:30-12noon & PM - 12:30pm-3:00pm
- Meals (lunch & breakfast) are provided to every student daily.
- Students / teachers are assigned to specific stable cohorts.
- Students were prioritized to participate based on failure to earn credit in 3 or more classes during Fall Semester or placement in alternate curriculum program.
 - 27 students were identified as highest need with parent agreeing to send student to school.
 - 9 students attended this week, more are expected next week.
- Program is expanding beginning March 15 to include additional students recommended by Case Carrier.
- PCHS is exploring related services on site, such as speech, occupational therapy, adapted PE and counseling.

Safety protocols in place include:

- Symptom /temperature checks for all who enter campus
- Masks and social distancing required
- Face shields are available for all staff
- Handwashing stations
- Assigned cohorts – colored wristbands identify cohort groups
- Weekly COVID testing (required by district)

Phase 1 (assessment) has been underway during the 2020-21 school year when school closure was not mandated due to the COVID case surge from November - mid February. The individuals with Disabilities Act requires assessments be completed within specific timelines, so this has been required. Our assessment teams (school psychologist, special education teacher and school nurse) have been conducting initial assessments on site. **Safety measures** include use of PPE (masks, gloves, plexiglass partition, disinfection/cleaning of all test materials) and testing in well ventilated areas.



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Interscholastic athletes also returned to campus for conditioning on March 8. Season 1 outdoor sports that have resumed are Football, Cross-Country, and Water Polo. No indoor sports are allowed at this time. Participants for each sport enter campus from a different direction and at a different time to ensure physical space is sufficient to meet safety protocols.

Season 2 outdoor sports scheduled to begin on March 15 are Tennis, Soccer, Lacrosse, Swim & Dive, Track & Field, Baseball, Softball, and Golf. No indoor sports are allowed at this time.

We are currently waiting for additional guidance, and are anticipating a possible return after Spring Break for Season 1: Girls Volleyball and Season 2: Boys Volleyball, Basketball, Wrestling.

ANNUAL SPRING ASSESSMENT UPDATES

Annual State Testing – CAASPP (<https://ca-toms-help.ets.org/spring-21-parents-guardians/background/>)

Each year, California students take several statewide tests as part of the California Assessment of Student Performance and Progress (CAASPP). These tests provide parents/guardians, teachers, and educators with information about how well students are learning and becoming college and career ready in English, mathematics, and science.

Some students take the English Language Proficiency Assessments for California (ELPAC). The ELPAC consists of two separate English language proficiency assessments.

- The Initial ELPAC is used to determine the English proficiency of students entering California schools for the first time. Identifying students who need help learning in English is important so students get the support they need to do well in school while receiving instruction in all school subjects.
- The Summative ELPAC is used to measure progress toward English proficiency and to help determine if a student is ready to be reclassified fluent English proficient. This is important to ensure that students continue to receive the support they need to do well in school.

Statewide summative assessments are required under the federal Every Student Succeeds Act (ESSA) to help provide consistent measures of student progress. These assessments are essential components of an equitable, valid, and balanced assessment system. More than ever, assessments are critical in providing student-level data to inform potential learning loss due to the disruption caused by the COVID-19 pandemic. They help provide actionable data for informing teaching and learning.



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- **CA Assessment of Student Performance and Progress (CAASPP)** testing at PCHS is scheduled for April 12th - May 14th.
- **IAB Interim Formative Assessments are administered in math and English classes.** These assessments provide preliminary data and an indication of student academic performance this year.

Advanced Placement Testing is scheduled from May 4 - May 14. See informational letter and schedule [HERE](#).

Annual LAUSD Charter Office Compliance Audit

March 26 – All Materials due

April 8 – LAUSD Charter School Division visit (interviews and classroom visits)

*Separate Fiscal Materials and Facilities Audit

Western Association of Schools and Colleges (WASC) Midterm Report

PCHS earned a six-year accreditation, the highest rating possible, from the 2018 WASC accreditation process. A mid-term progress report will be filed this spring. The [WASC Action Plan for Equity](#) is a guiding document that is aligned with the Local Control Accountability Plan (LCAP), a state requirement for funding. *The PCHS Long Term Strategic Planning (LTSP) Committee monitors the school's progress toward the WASC and LCAP goals. LTSP meets monthly with the next meeting scheduled for March 24 at 3:30pm. All stakeholders are invited to attend and provide input. The LTSP groups are currently defining school funding goals for the upcoming report.*

PARENT EDUCATION

PCHS offers parent education through the [Factor](#) program. This week marks the culmination of the program for this year. **Factor** provides practical courses focusing on the social, emotional and physical development of the student. Factor workshops incorporate useful academic information and 21st Century skills. The Factor research-based curriculum aims to improve students' academic achievement, and parent engagement in K-12 schools.

Factor meetings are held on five Saturdays with 62 Spanish speaking and 24 English speaking participants. The topics covered include:

- Socioemotional Learning (SEL)
- Socioemotional Problems and Prevention
- The Technology Era
- STEM and its importance
- Educational Technology

Coversheet

Budget & Finance Committee

Section: III. Board Committees (Stakeholder Board Level Committees)
Item: A. Budget & Finance Committee
Purpose: FYI
Submitted by:
Related Material: Budget Com Meeting Minutes_03_08_2021.pdf
Special Budget Com Meeting Minutes_02_22_2021.pdf



PALISADES CHARTER HIGH SCHOOL

REGULAR MEETING MINUTES - BUDGET/FINANCE COMMITTEE

MONDAY, March 8, 2021

3:30-5:00 PM, via ZOOM

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.

Zoom Meeting: <https://palihigh-org.zoom.us/j/82974322482?pwd=eGJOWGJjZDNmQyt2aENIS25KUzJQQT09>

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.

I. PRELIMINARY:

A. Call to Order & Roll Call S Margiotta

1. In Attendance: S Margiotta, R Rodman, D Gronich, J Asagar, Ivy Greene. Non-Voting Members: P Magee, JP Herrera, A Ilyas. Guests are noted on the sign-in roster maintained with the Committee Chair.

B. Public Comments – M Ianessa commended teachers for working with their departments to get the budget prepared and thanked JP Herrera for assisting them in this process.

C. Approval of Minutes from

1. January 11, 2021, February 8, 2021 – R Rodman made a motion to approve the budget meeting minutes as submitted. D Gronich seconded the motion. Minutes passed unanimously.

2. February 8, 2021 – R Rodman made a motion to approve the budget meeting minutes as submitted. I Greene seconded the motion. Minutes passed unanimously.

3. February 22, 2021 minutes were tabled as these were not posted with the other materials.

II. OLD BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

A. Eligible Committee Members - S Margiotta stated that the school is still waiting to hear back from state officials as to whether teachers would be considered eligible to be committee members. However, per our Charter this committee is currently made up of parents, community members and students. The committee historically agreed to hold a couple of spots until the teacher question was resolved. However, as some of our current members have graduating seniors, she suggested that we continue to fill the committee per the Charter until we hear otherwise so interested parents could join the committee now to get up to speed and become familiar with the committee's work. Committee agreed and will reach out to parents with whom had expressed interest previously.

III. REPORTS (5 minutes each):

A. Executive Director - P Magee expressed optimistic that COVID cases were moving in the right direction. The county could move from the purple to red tier within the next week. The administration is working on a MOU with teachers. Students are on campus this week for conditioning and special services but doing so as safely as possible. The administration realizes that students/parents/teachers want to be back on campus. Surveys have been sent out and are dialing down what people most want to see when campuses reopen.

B. CBO Report-Discussion - J Herrera: report stands as submitted. There was discussion about monies for students at risk and whether some of this money could be used to bus these at risk students to school. JP Herrera confirmed that this was an acceptable use of these funds pending further clarification.



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- C. Fundraising & Development - M Rawson: report stands as submitted. The PCHS Fund is at 67% of its goal. Students will be sending out "Thank You" notes to donors. He is also working with Dr. Magee on a campaign as outreach to donors who have not yet given. There will be a final campaign push in June. He is also working on a Donor Impact/Appreciation video. M Rawson also clarified that the increase in subscription costs was for Alma Base to increase/improve alumna involvement. CTE allocations were discussed and clarification was given on how CTE monies are allocated.
- D. ASB Treasurer Report – M Rodman mentioned that ASB's See's Candy fundraiser finished at the end of February and raised approximately \$400. They are currently doing a Red Bubble fundraiser making stickers and t-shirts. They are also reordering lanyards.
- E. Booster Club - R Rodman, D Gronich, I Greene: Boosters is having a special meeting on 3/9/21 to hear the presentation given by JP Herrera to the B&F Committee on 2/22/21. Boosters is close to their goal of \$250,000 so R Rodman is going to help M Rawson focus on the PCHS Fund campaign for the remainder of the year. She also clarified that the next set of banners will be put up. They are at a total of 58 banners for this current school year. D Gronich discussed the installation of the water fountains, a project that has been going on for several years. Challenges have come up at a price of an additional \$11/\$12K for installation. Overall Boosters has approved \$35K for these but doesn't want to allocate money to LAUSD. She inquired as to whether restricted monies donated to the PCHS Fund as COVID Safety donations could be used to cover these installation costs and then Boosters would incur a similar cost being covered by the PCHS Budget. M Rawson stated that these installation costs were an acceptable use of this restricted monies. B&F will continue to review costs/expenses as they arise over the year to look for a similarly funded item that we can ask Boosters to fund. The restricted monies donated to help teachers was discussed and suggestions were made as to how to allocate these funds. S Margiotta reminded the committee that there has already been \$100 per teacher allocation from this restricted monies. The B&F Committee tasked the Administration with creating a process for reimbursement to teachers (who have had out of pocket expenses during this school year) that is fair and equitable for all.
- F. Lifetime/Health Benefits - A Nguyen noted that the next Lifetime Health Benefits meeting is on 3/19/21. She noted that at the last meeting she recapped that LAUSD retiree benefits are a Medicare Supplement and not full insurance. Actuarial reports were reviewed and the committee was looking at the costs of those options.
- G. Credit Card Purchases-Discussion/Recommend - A Ilyas: report stands as submitted.

IV. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

- A. 2020-2021 Second Interim Financial Report - A Ilyas/J Herrera – reviewed and report stands as submitted.
- B. OPEB Scenarios - J Herrera – report reviewed, discussed by the committee and stands as submitted. It was noted that the "pay as you go plan" which has occurred over the past several years was not for lack of wanting to fund this obligation but that the school simply couldn't afford it. The original goal of the Lifetime Health Benefits Committee was to evaluate cost reduction options in the current obligation to ensure that the school could meet its obligation. Then the committee had planned to look at some version of a health savings plan to support the PCHS school employees who did not have Lifetime Health Benefits.
- C. 2020-2021 Audit Engagement - J Herrera – stands as submitted to extend our contractual agreement with Christy White.
- D. Busing Contract - D Parcell noted that we are currently planning on running 8 buses. A lengthy discussion occurred about regular school buses, athletic buses, etc. D Parcell did clarify that the busing contract allowed the school flexibility to scale up and down without penalty (aside from a potential increase in per bus costs if the latter occurs) and could be scaled down to simply athletic buses. R Rodman motioned to approved the 3 year busing contract noting the ability to scale back as needed and with the caveat that the



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contract does not cause the school to incur penalty costs associated with unforeseen catastrophes. D Gronich seconded the motion. Motion passed unanimously.

- E. Busing Scholarships for 2021-22: Request - \$200,000 - D Parcell presented his scholarship request and a lengthy discussion occurred. The committee was in agreement that priority should be given to our current PCHS students. D Parcell clarified that in years past the maximum scholarship tier covered 70% of the cost per family. Under current tier, the new max is 40%. Ultimately, it was agreed that the scholarship be tabled until the committee had all of the information needed to have a more meaningful conversation to ensure we are aligned with LCAP.
- F. Refund Policy – Refund Fee - A Ilyas – As submitted. This item was reviewed and discussed and the committee asked A Ilyas to work with A. King to get her input as she could provide the most valuable input regarding book fines. In addition, she collects fines for book damage so this would allow them to bring consistency to all imposed library fines. A Ilyas will work with A King and bring a revised Refund Fee policy to the committee at a future date.

V. OTHER:

Date of Next Regular Meeting: April 12, 2021. Agenda items must be submitted to B&F Committee Recording Secretary (E Grady) by April 5, 2021 @ 2pm (via EMAIL).



PALISADES CHARTER HIGH SCHOOL

SPECIAL MEETING MINUTES - BUDGET/FINANCE COMMITTEE

MONDAY, FEBRUARY 22, 2021

3:30-5:00 PM, via ZOOM

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.

Zoom Meeting: <https://palihigh-org.zoom.us/j/83301581715?pwd=V3o5YUM0d1BDc2ExUIA0SEJkc09wdz09>

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.

I. PRELIMINARY:

A. Call to Order & Roll Call S Margiotta

Attendees: Committee Members – S Margiotta, R Rodman, D Gronich, J Asagar, Ivy Green. Non-Voting Members: P Magee, JP Herrera, A Ilyas. Additional attendees are listed on the sign-in sheet as guests.

B. Public Comments – None were made

II. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

A. Long-Term Financial Obligations - J Herrera/A Ilyas reviewed the report as submitted. They were thanked for the thorough and easy to understand presentation. Discussions and questions were reviewed. It was agreed that a link to this presentation be distributed to the PCHS faculty and PCHS parents for review and feedback. Dr. Magee agreed to ensure that this was done. There was a question about investments of our cash reserves and it was noted that the Board has created an Ad Hoc investment committee that will begin this process. JP Herrera also clarified that it was not best practice to invest all of the monies (specifically the PPP loan). He also clarified that the school is not anticipating enrollment to go down in light of the current COVID crisis. J Rauschuber reflected that years ago the school had a team system with shared decision making. Over the years he has seen that shared decision making decrease. Decisions were made by the Board and that Board employees were not allowed to vote on those financial decisions. R Rodman echoed the need to have all of the input from every member of the community, staff, etc. to come up with creative solutions. M Ianessa pointed to the LCFF and LCAP and using these to create funding priorities. Charters have to look at State priorities when making decisions. The LCAP plan is also made through stakeholder input. There have been changes in how the State has the school look at our school needs. She asked if we could look at strategies that will meet budget priorities and LCAP plans. She asked everyone to join LTSP. And look at history of LCAP as there has been progression since 2013. She referenced the Technology Plan and that this will be needed more than ever and urged committee not to automatically look to cut technology and transportation strategic plan that involves LCAP and priorities outlined in the presentation. B Clarke expressed hope about possible increased revenue and expressed frustration on lack of investment. B King clarified the B&F Committee process according to the Charter. There is a provision in this committee that the CBO provides the draft budgets to Dept. Chairs and Bargaining Units. The Academic Departments are also encouraged to have a rep. from the Dept. to attend B&F to represent and discuss the needs of their specific academic departments. R Rodman also pointed out that needs were different 10 years ago: technology demands are higher, as are security needs. LAUSD used to pay for transportation. Referenced



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employee benefits increases as well. Critical that everyone come to B&F Committee to express their concerns/needs to education the committee to the fullest extent possible.

- B. PCHS Busing Scholarship Program - D Parcell reviewed the scholarship needs and is requesting \$200,000 for the coming year. Although the highest tiered students have graduated out with the exception of the Sr. Class. However, he is anticipating additional needs resulting from the COVID pandemic. This will be discussed further at the regular March 2021 Budget and Finance Committee meeting.
- C. PCHS Busing Contract - D Parcell reviewed the possible busing contracts. Our current provider has provided the lowest bid with the best terms. The committee agreed that D Parcell could proceed with having the vendor draft the contract. Based upon the Financial Obligations presentation further discussion will occur before reviewing/approving the contract and making recommendations to the Board.

V. OTHER:

- A. Member Concerns – None expressed. Meeting adjourned at approximately 5:30 pm.

Date of Next Regular Meeting: March 8, 2021. Agenda items must be submitted to B&F Committee Recording Secretary (E Grady) by March 1, 2021 @ 2pm (via EMAIL).

Coversheet

PCHS Reopening Plan

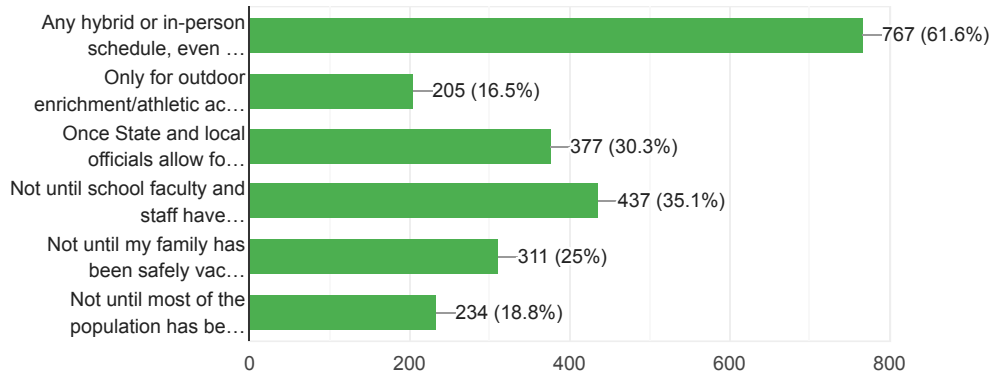
Section: IV. Academic Excellence
Item: B. PCHS Reopening Plan
Purpose: FYI
Submitted by:
Related Material: Parent Survey Results_Return to Campus.pdf
UTLA-PCHS Survey Results_Return to Campus.pdf
Student Potential Reopening Survey Results.pdf

Parent Return to Campus Survey

1,246 responses

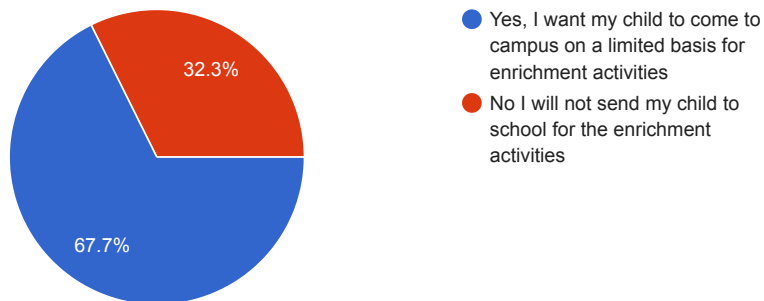
Under what circumstances will you send your child back to school? Check all that apply.

1,246 responses



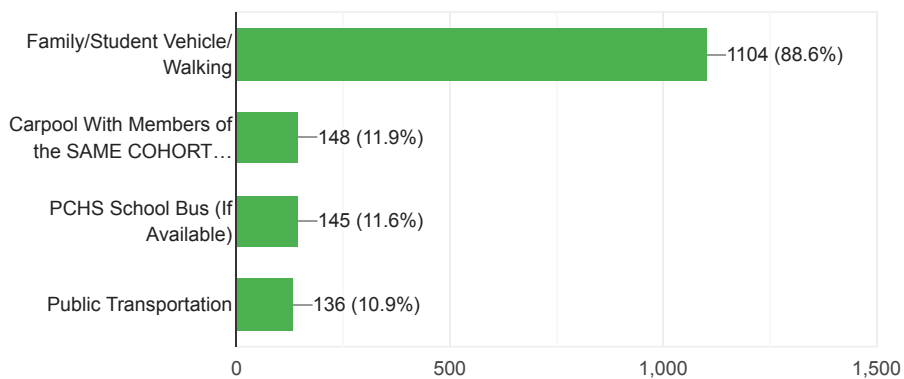
One transitional option may be that classes remain virtual and any on-campus in person interaction will ONLY be for social, athletic, and/or academic enrichment activities in the afternoon on a limited basis. (See Sample Schedule). This could mean that students will remain in small groups/cohorts for the on-campus activities two (2) days a week every other week. Each student can ONLY be in one group/cohort. A cohort is currently defined as a predetermined group of 14 students with one-two adults (either by grade level or athletic sport). Students must remain in the same cohort. Each cohort will be assigned to a specific group day. WILL YOU SEND YOU CHILD TO CAMPUS FOR AFTERNOON EXTRA-CURRICULAR ENRICHMENT ACTIVITIES? (The schedule will accommodate for students traveling to campus).

1,246 responses

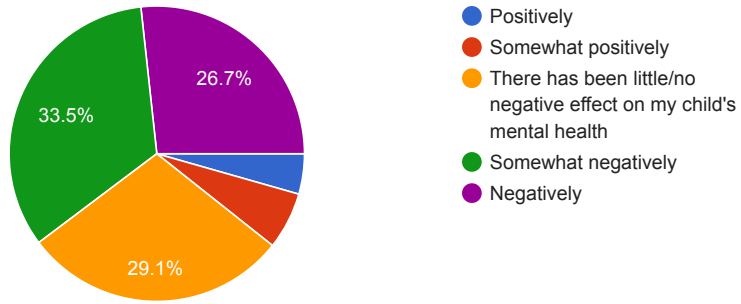


If your children choose to be on campus in any capacity, by what means will they travel to campus? Check all that apply.

1,246 responses

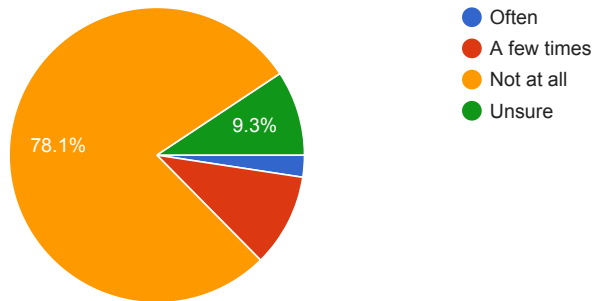


1,246 responses



How often have you and/or your child accessed any of Pali's mental health resources? Check all the statements that describe your child's social interaction (select as many as apply)

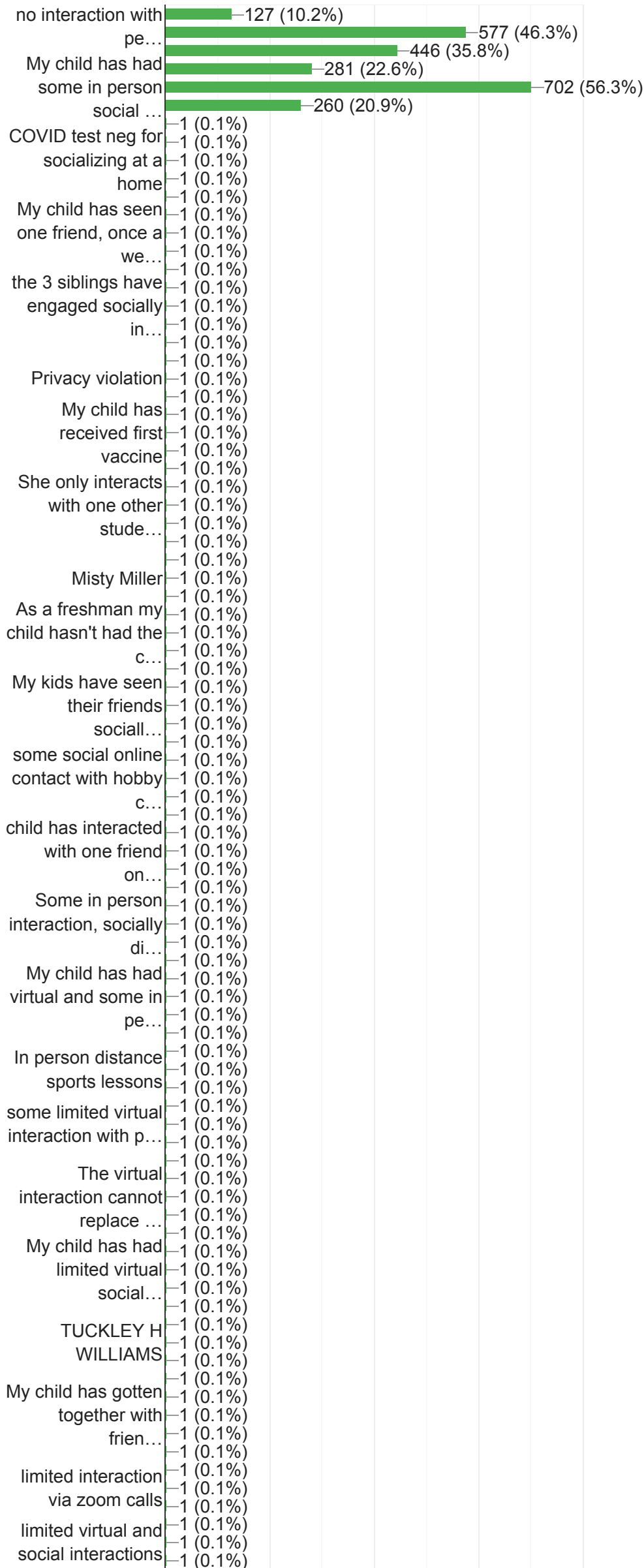
1,246 responses



Check all the statements that describe your child's social interaction

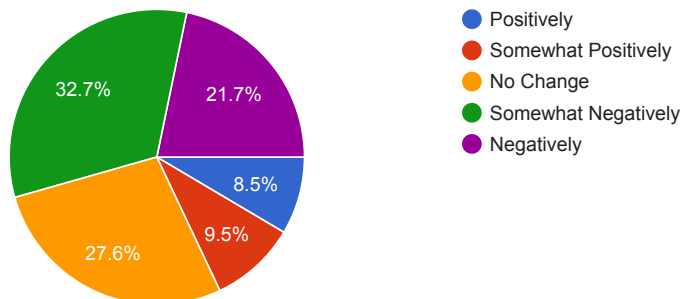
(select as many as apply).

1,246 responses



How has your child's academic performance been impacted as a result of virtual instruction?

1,246 responses



What are your main concerns regarding a hybrid schedule and school safety?

958 responses

None

none

None

Transportation

Safety

no concerns

Infection

Outdoor activities are completely fine, I think. Some school contact seems to be ready to happen. Thank you for all of your efforts throughout this challenging year!

The interaction among students

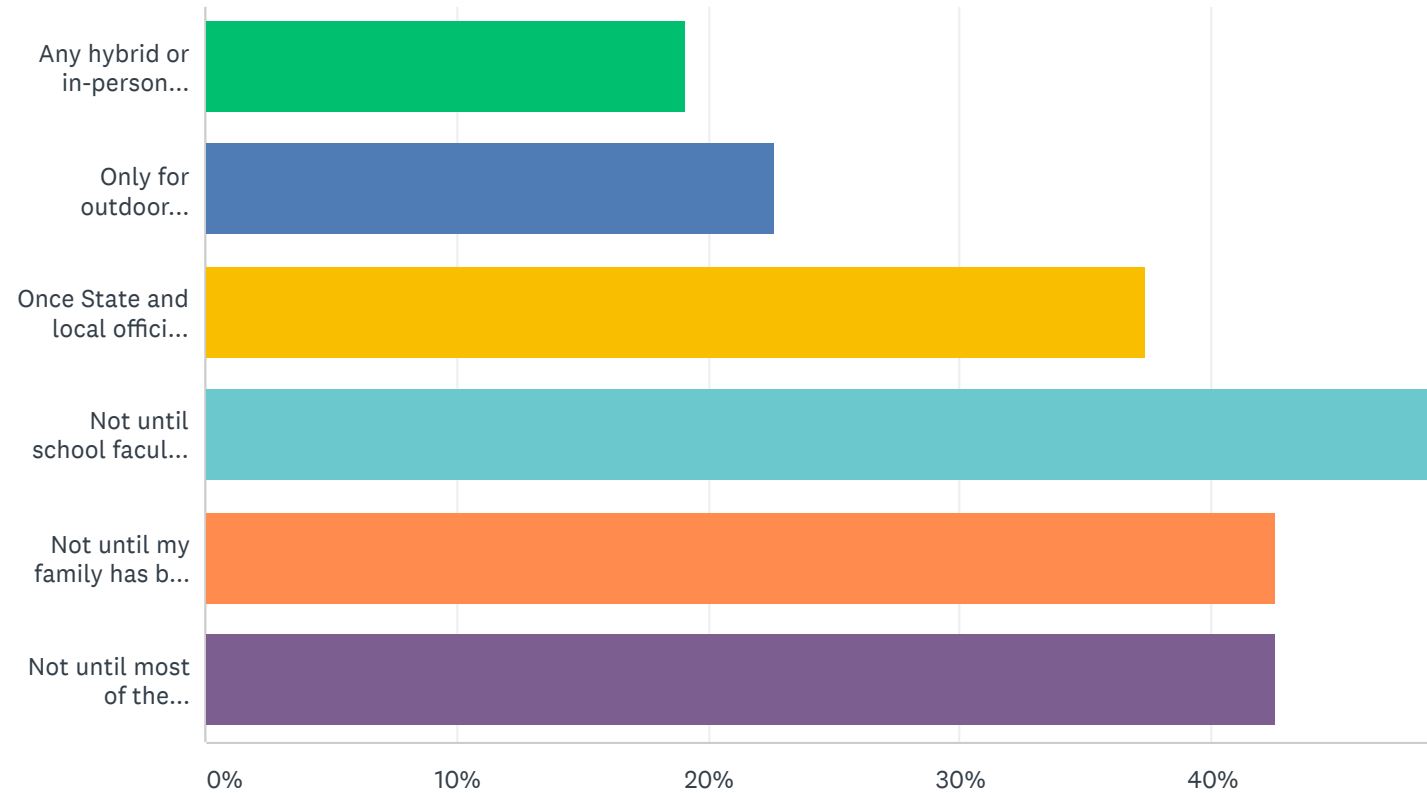
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Google Forms

UTLA-PCHS Hybrid and Enrichment/Intervention Survey

Under what circumstances would you be willing to return to campus for in-p...

Answered: 115 Skipped: 1

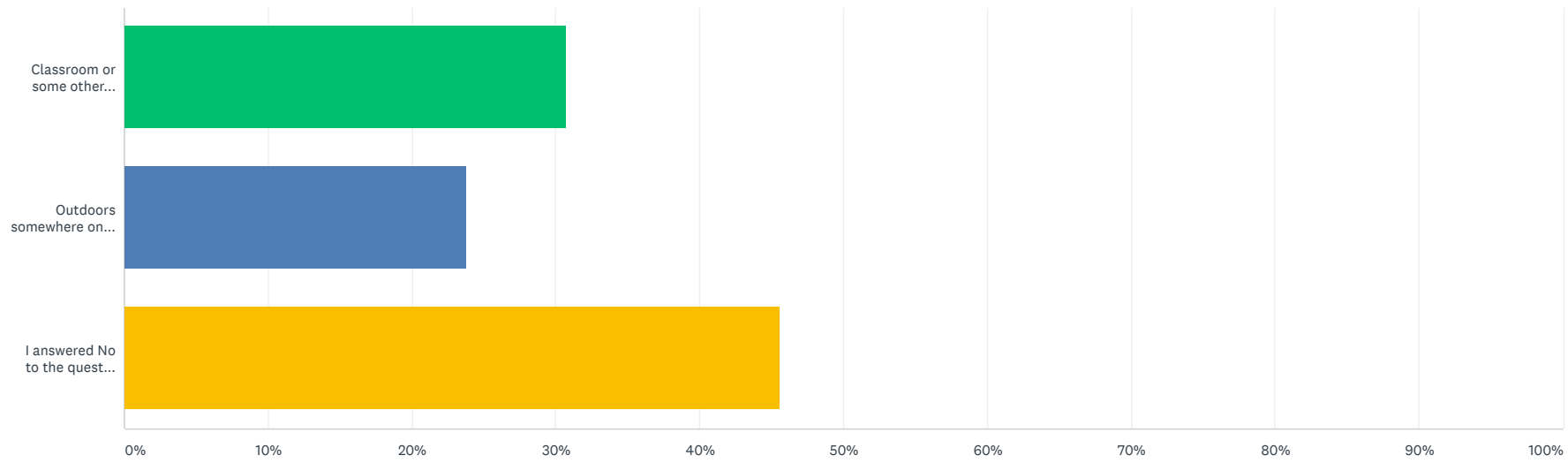


UTLA-PCHS Hybrid and Enrichment/Intervention Survey

Filter (0)

If you answered "Yes" to the above question, would you be comfortable holding enrichment/intervention activities in your:

Answered: 101 Skipped: 15

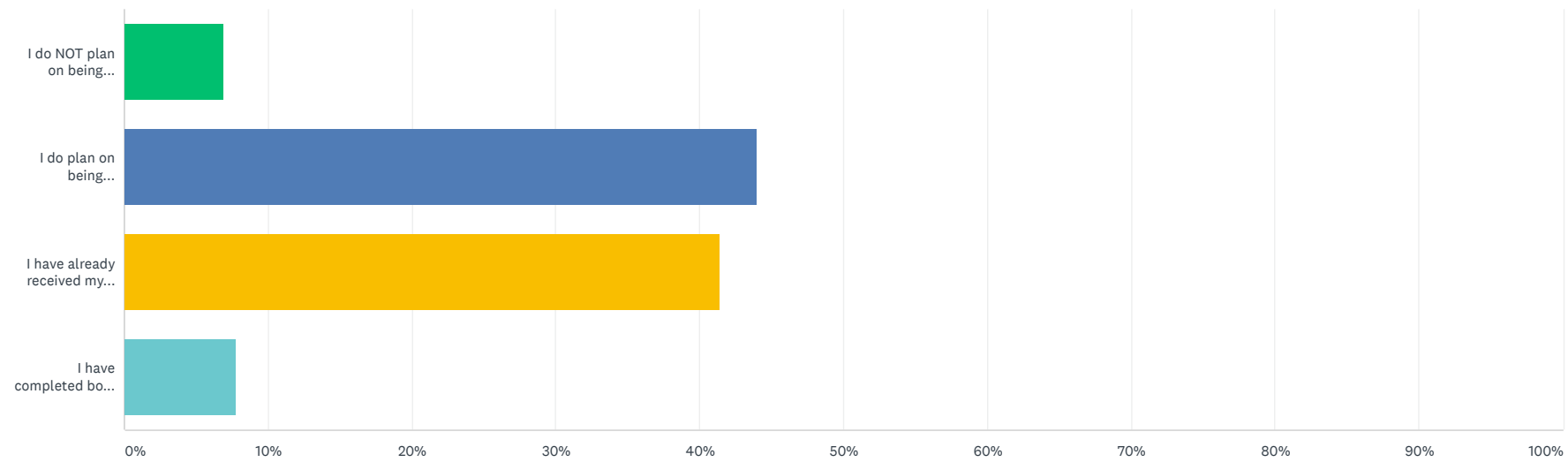


UTLA-PCHS Hybrid and Enrichment/Intervention Survey

🔍 (0)

Do you plan to be vaccinated or have you already been vaccinated for Covid-19?

Answered: 116 Skipped: 0



UTLA-PCHS Hybrid and Enrichment/Intervention Survey

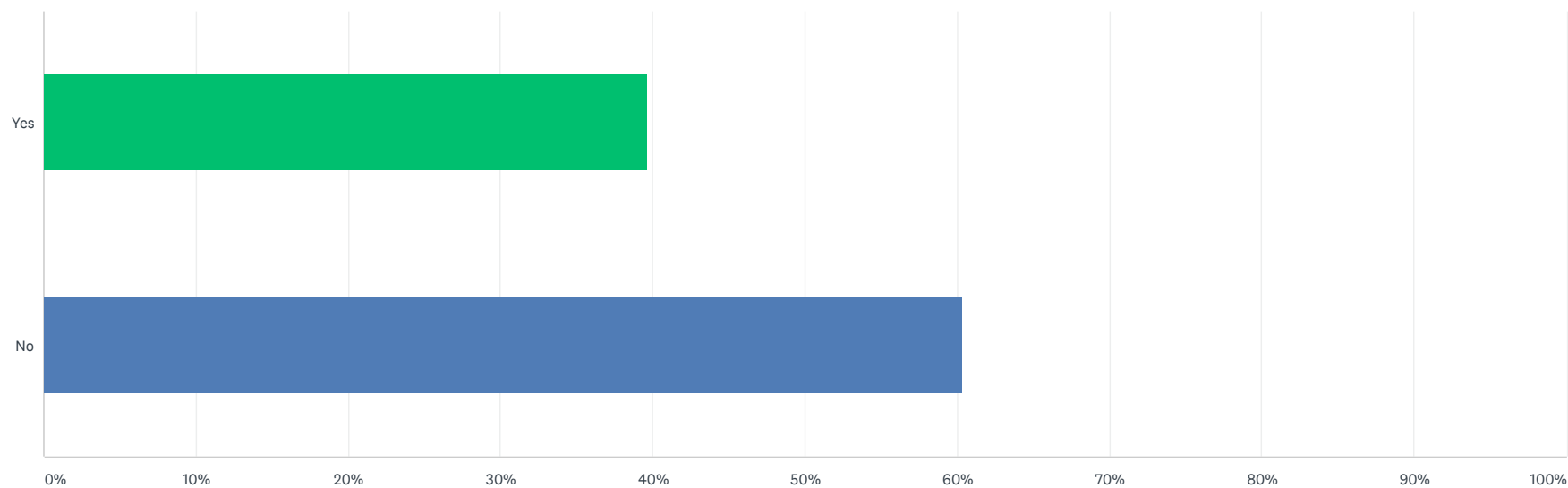
🔍 (0)

UTLA-PCHS Hybrid and Enrichment/Intervention Survey

🔍 (0)

Do you or a loved one have health issues that would prevent you from coming onto campus in spite of any health safety measures? (Same household or c...

Answered: 116 Skipped: 0

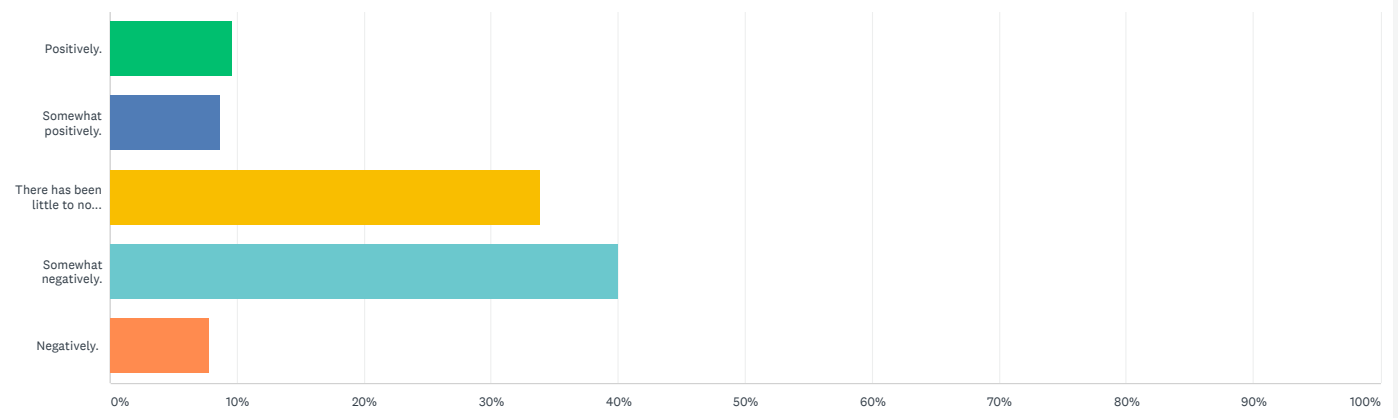


UTLA-PCHS Hybrid and Enrichment/Intervention Survey

🔍 (0)

The following questions are focused on your mental health. Again, all answers are completely anonymous. How has distance learning impacted your men...

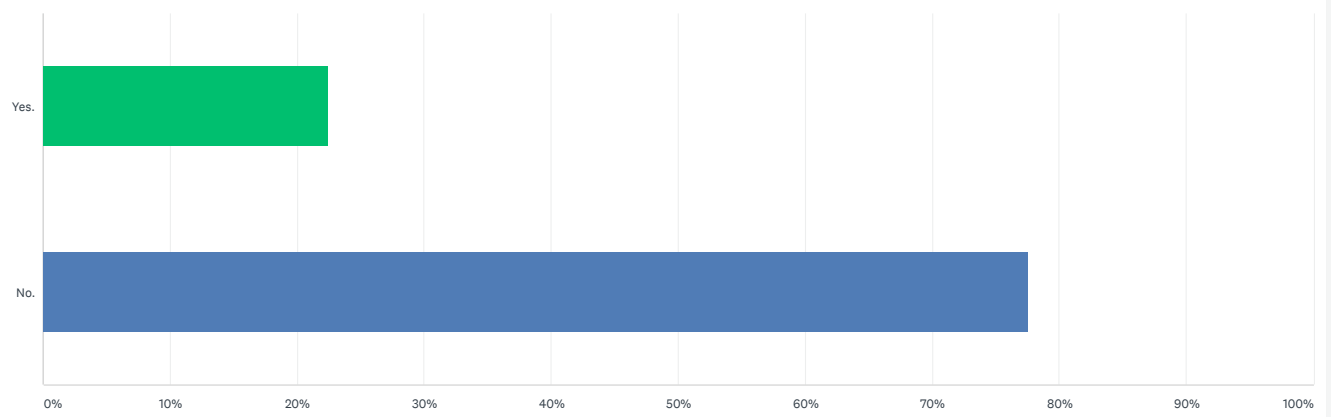
Answered: 115 Skipped: 1



UTLA-PCHS Hybrid and Enrichment/Intervention Survey (0)

Have you taken advantage of the mental health support offered through SISC (EAP), PCHS, or your medical provider?

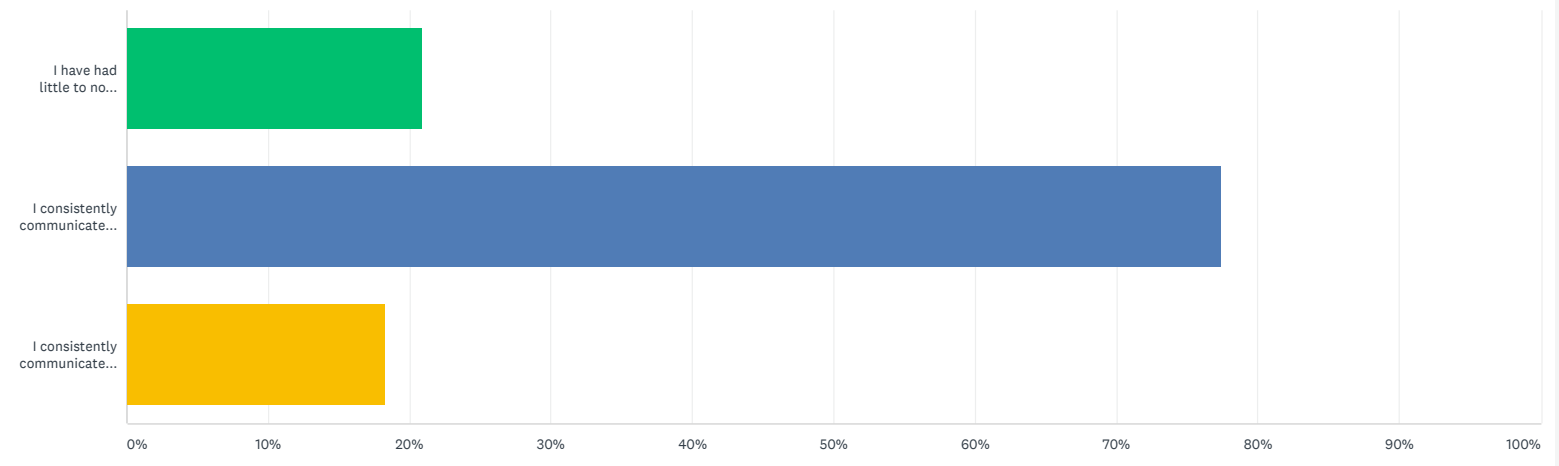
Answered: 116 Skipped: 0



UTLA-PCHS Hybrid and Enrichment/Intervention Survey (0)

Check all the statements that describe your social interaction during the pandemic (check all that apply):

Answered: 115 Skipped: 1



UTLA-PCHS Hybrid and Enrichment/Intervention Survey



If there is anything you would like to add that will help the UTLA-PCHS team negotiate a safe return to school, please do so below.

Answered: 49

Skipped: 67

- I want to be able to bring my class outside as much as possible.
- I would like the option to remain virtual for any students or teachers who may still be impacted by the pandemic.
- I would like to return to campus but only if there are minimal health risks.
- Are the ventilation systems being replaced and updated at Pali High and Pali Academy???? So that it will be safe to work and learn in our classrooms
- I would like to keep my family safe. So too early of a return to campus, even after I am personally vaccinated, might still put my family at risk (as shown in some families with younger children who have returned to campus). So a higher vaccinated percentage in the population will be critical for school personnels to return to campus.
- To me, it would make sense to return to school when everything else opens up too. If it is safe to return to school, why is it not safe to go to the gym or the movies? It is illogical.
- Please take into account the damage we are doing to kids by keeping the schools closed. I feel like teaching children is my job. Teaching online is not an effective substitute for real school. This quarantine is doing real damage to children. It is embarrassing that we as teachers would be the barrier to kids' wellbeing. The afternoon sessions are a perfect solution. I hope for our reputations and for the good of the kids that the majority of teachers see fit to come in. If the vaccinated teachers refuse to come in, I don't know how that can be justified. How could we take vaccines early and then refuse to come in?
- Ventilation, Ventilation, Ventilation of classrooms. This is an airborne disease. Also, I saw a report on a school that had social distancing of 3' feet which I think is what we should look at with our large class sizes.
- I think we should not switch to a hybrid model. If we ride out the semester virtually, we can just pick it up live in the fall. There should be no rush to return to the classroom. This includes vaccinations for all staff, time for those vaccinations to become effective, spring break, and then the kids/staff getting used to another challenging schedule to follow.
- Easy access to prompt testing to COVID testing.
- I am really focused on classroom ventilation and how unventilated bathrooms could be used if multiple unvaccinated students are on campus. From a public health standpoint, these seem to me extremely tricky. The room I'm currently in, J122, for example, could potentially be a bitch to ventilate: the windows are high and only open slightly, and the doorways don't really provide a proper cross-current. I also have pedagogical concerns: if we're wearing face masks and talking over fans while providing instruction, how does that work? (Could teachers be provided with mikes and amplifiers?) I also have concerns about equity and support for students. If students are made to spend time traveling from far-flung areas in the city for purely socio-emotional activities, how will this impact their ability to get online academic support given that they would now be spending more time traveling? And what online or in-person support programs will be provided, and when, to mitigate learning loss and help students in real time if we go to a hybrid schedule? There are also equity issues if unvaccinated traveling students are either a) forced to take public transportation, which puts them at higher risk of infection, or b) forced to shell out \$200+ a month for school bus transportation, which may be even more of

a hardship given the economic impacts of the pandemic. I am really concerned that the apparent bump in diversity we got as a result of the pandemic--since students don't have to get to Pali to go there this year--may disappear if we lose students because cost or risk becomes prohibitive. My only personal concern, since presumably my wife, who's also an educator, and I will be vaccinated, is that my adult daughter, who's currently living with us, may not be vaccinated upon our return in some form to in-person learning, and that would put her at a higher risk since my wife and I would be around unvaccinated students. It's a Rubik's Cube!

- Even though they reassure us that the ventilation issues have been addressed - the current way the systems work do not ensure completely safe ventilation in our classrooms. I won't feel comfortable until air purifiers are offered as an additional safety option for our classrooms. Opening windows and doors are not feasible in some of the buildings during school due to noise, weather, location of windows, etc. Air purifiers are recommended by the CDC and other Public Health experts as a way to make the classrooms as safe as possible.
- We need the vaccines and then we will be happy to return to campus.
- Once all faculty and staff are vaccinated, I believe we have an obligation to open schools for in-person learning. Despite our best efforts, distance learning has been a catastrophe for many of our students, especially those who are the most at-risk. I believe we can return to in-person learning in a way that is safe and gives students the face-to-face interactions and support that they need.
- Is there an option for this survey to include: better ventilation in classrooms, such as hepafilters, open windows, students masked Social distancing inside the classroom Those are important risk mitigation factors to be considered?
- I do not feel safe to return to school for the Spring semester.
- I do not feel safe returning this semester.
- Some of us are waiting for Johnson and Johnson vaccine and it's roll out. I am not willing to get vaccinated until I see what happens with the vaccine on the population in terms of side-effects. We need to really put some pressure on students getting vaccinated, too.
- Plastic dividers between desks/students are insufficient to maintain social distancing. Airspace indoors is filled with airborne pathogens. Fall 2021 is our real concern, when they try to get us all back on campus for "normal" life when Covid and its variants are still a remaining issue. They need to expand fully online distance learning to accommodate the future needs of Pali students, families, and employees. Work towards the future rather than returning to the past. Be creative.
- Assist with vaccine appointments. continue to promote mental health services for teachers and staff, and negotiate for our safety in the buildings. Please have administration offer proof that it is safe to return to the classrooms. Changing a filter in a heater system does not mean the air in the room is being circulated and filtered properly.
- I would like to feel that I can trust that the school has a well thought-out plan for how the school day would be organized, how various situations would be handled (student behavior, student spacing, lunch, breaks, etc.), and cleaning protocols, including a filtration system (not just a different filter) and way to rotate/move air in my classroom (which currently it does not do). Also, what is the plan for when a student or staff member does contract covid? What plan do they have in place that assures safety and health over convenience?
- It was difficult to answer the first question "any hybrid" because my willingness to return to school at this point is only partially impacted by safety and more impacted by how instruction will look. The mental health impact of distance learning has been the stress of planning and implementing a meaningful instructional program. If the hybrid schedule proposed does not alleviate that stress or, even worse, compounds it, then I am not willing to return. An instructional program that has me teaching simultaneously in dual environments will compound

stress. I would rather develop one lesson to teach multiple times in person rather than simultaneously in both environments. I am willing to concede that a return to campus which is not a full return will NOT improve content instruction but will allow us to address other needs.

- I think the school should absolutely mandate that students wear effective masks- as well as staff and teachers. No matter what, the CDC tells us that masks are the most important thing. I am dismayed to see how so many staff at school are not wearing their mask properly!
- #5 Is a No at this time. It could change to a Yes in the future. Thanks!
- Many teachers and staff have other extenuating circumstances making returning difficult, most specifically children. If our children's schools aren't open, and we can't bring them to Pali, then Pali needs to help provide a solution.
- Once I am fully vaccinated, I feel an obligation to return to school, but I am very concerned about how this can be done safely for our students and the families/communities we will be sending them back to. I don't feel like it's fair to put them at risk, so we need to consider every possible way we can minimize their exposure. I hope that any re-opening plans will include a safe way for students who rely on public transportation to get to campus and regular Covid testing for all members of the Pali community.
- I am very concerned about returning this semester; I think a return in the Fall would be much more realistic.
- more teacher involvement in the planning of the opening of school
- Teachers cannot be asked to teach online and hybrid in-person at the same time. Even if students return to campus in cohorts, instruction must remain online.
- I hope the school opens fully in person as soon as possible. I am not in favor of a mandated hybrid model, although I am available to work remotely with students that cannot come to campus for documented health reasons.
- My partner's health and ability to work are tied to their ability to not be exposed to COVID therefore not endanger the lives of others they work with. Until my partner is vaccinated and the population of musicians, engineers, composers, etc. are also vaccinated it will negatively impact our ability to earn money if I am among unvaccinated teenagers.
- I think one issue that is a bit complicated is for women who are pregnant / breastfeeding that are being asked to return- there is conflicting information from medical professionals on whether or not to receive the vaccine when pregnant, but also considered a high-risk if they were to contract covid. Just makes the decision to get the vaccine &/or returning to campus complicated due to safety reasons & I would hope there would be some compromise for these situations.
- During the past year, state and local authorities decided to open restaurants, bars, indoor malls, allowed travel and large groups to congregate over holidays, and the infection rate increased, rather than keep those sectors closed and open schools. Now the virus has spread so much that mutations have started to appear. Teachers and students should not have to pay the price and take the risk for those bad decisions. If they truly wanted the schools reopened, they would have kept those other sectors closed.
- I do not want to feel like the next step is MORE WORK than online has been. When a full class can return and I do not need to also teach online and create virtual materials I will come back.
- Slow and steady return, led by healthy staff, and also a return should not be made until August...we have 3 months of school left, and changing routine now would be more damaging than beneficial.
- I would recommend that we have a 3rd party to evaluate our ventilation system.
- This is not a game. People are at risk. Unless it is safe, ALL people should not be on campus (indoors or out).

- We need to keep in mind the disparity between the experiences of families of color and traveling families in our school community. Sensitivity is key here even with access to afternoon programs and activities. We must proceed carefully in this area.
 - To clarify-- I would be comfortable in Gilbert or Mercer or J108 not a traditional classroom.
 - I would like to know how you will address musical ensembles.
 - I am ready to get back to extracurricular activities on a limited basis as soon as I am fully vaccinated which should be done in March. I have my two appointments scheduled for this month. I'm in the VAPA department and it has not taken a toll on my mental health but has impacted my students greatly. They need the arts back in their lives and I believe we can do it safely.
 - Staff should have input on plans beyond surveys
 - Teachers first but our families would be great if we can.
 - My suggestion would be to take advantage of this opportunity to determine what is positive about distance learning (Asynchronous time? Virtual faculty meetings?) and include that in the negotiations for our return.
 - My husband's health is in jeopardy if I return to my classroom. He's been diagnosed with cancer and we can't take chances until it is safer to do so. I would like for us to be able to wait until students are vaccinated as well.
 - While it is important for all school people to be vaccinated (faculty, staff, students), the highest priority should be those who interact with more than a dozen students each day for long periods of time.
 - We should not return in any manner until all staff members receive both doses of the vaccine plus the two weeks or so necessary to reach full protection.
 - Any student that can be vaccinated, must be vaccinated to return to campus. It is not enough just for the teachers and staff to be vaccinated. I would also feel more comfortable if we knew the exact safety plan from the facilities team before having the negotiations. This seems like we could potentially get burned here not knowing the FULL details of what any amount of in-person learning would look like.
 - My main concerns are with safety protocols with students on campus. Will students be mandated to wear masks? If so, who will police this? If students are in cohorts, how will we guarantee that they don't mix with other students in different cohorts on campus. Also, I am concerned with the classroom setting. Our classes are too large and our air system is so old I don't know if I trust it, even with the new filters in place.
-

Link to the Survey:

https://docs.google.com/forms/d/e/1FAIpQLScXU2xgt70Bm-6cyy4R-lqc66GzFhjOkY5S21Jx119EEbSmOg/viewform?usp=sf_link

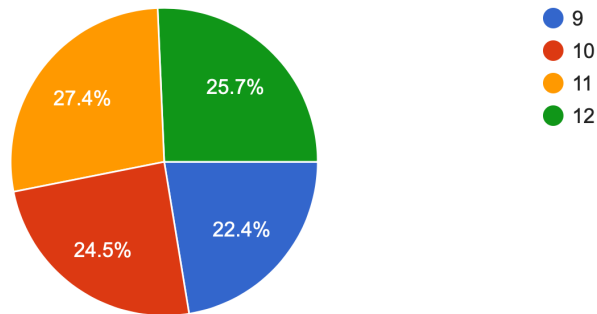
Responses Received: 915 (over a 7-day period)

Below each graph there is a highlighted sentence which summarizes the survey results

Question #1: What grade are you in?

What grade are you in?

915 responses

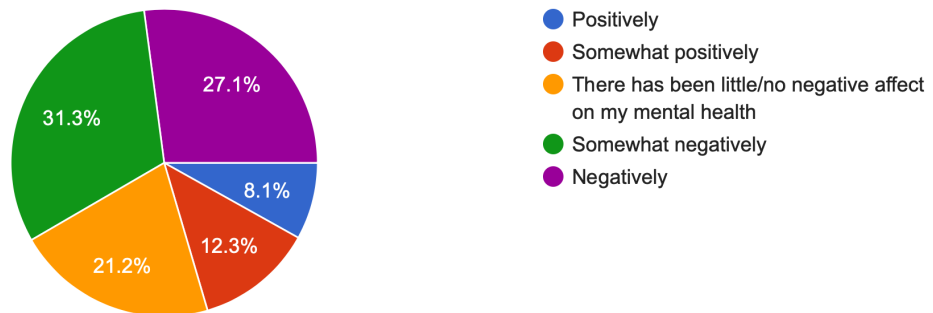


Generally there is an even split between grades

Question #2: How has distanced learning affected your mental health?

How has distanced learning affected your mental health?

915 responses

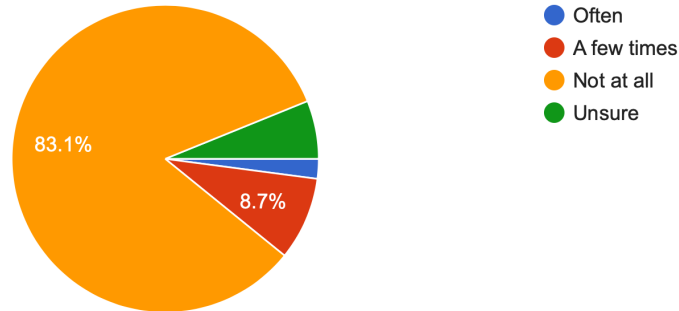


Most students who took the survey found that online school negatively affected their mental health.

58.4% negatively (somewhat negatively 31.3% and negatively 27.1%)
 20.4% positively (somewhat positively 12.3% and positively 8.1%)
 21.2% no affect

Question #3: How often have you accessed any of Pali's mental health resources?

How often have you accessed any of Pali's mental health resources?
 915 responses

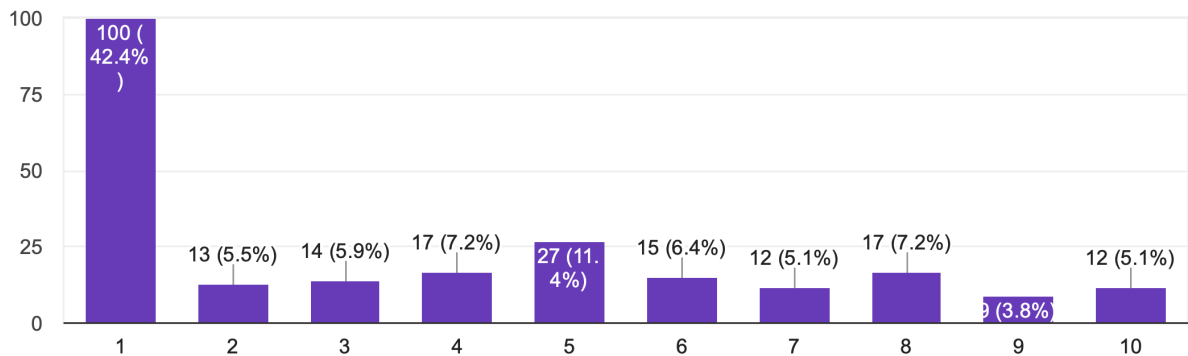


Most people (83.1%) have not accessed Pali High Mental Health Resources.

Question #4: If you have accessed any of Pali's mental health resources, how much have they helped you? (1-Not at all /// 10-Very much)

We had only 236 responses for this question

If you have accessed any of Pali's mental health resources, how much have they helped you?
 236 responses

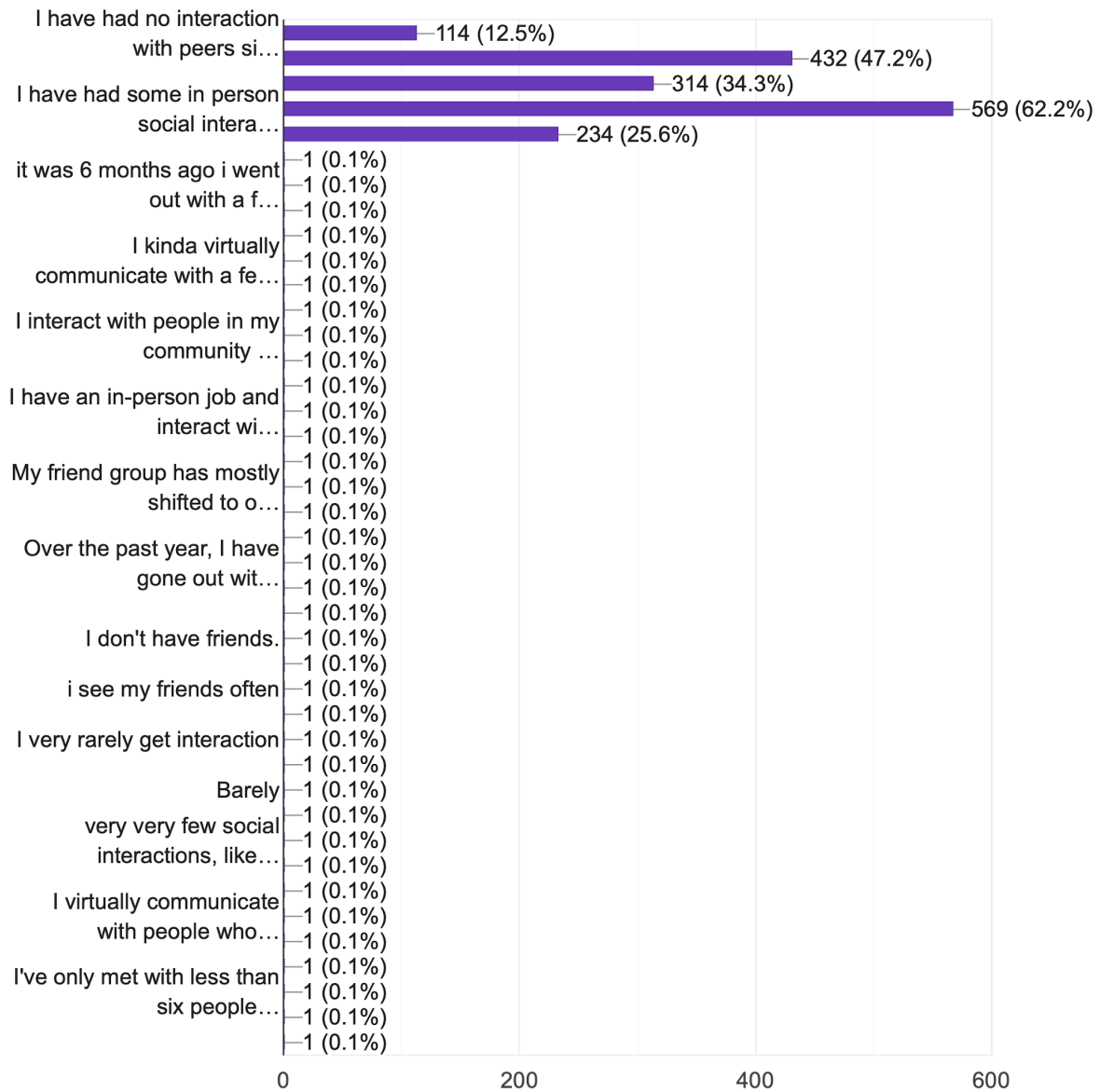


Most students who utilize Pali's mental health resources generally do not find them very helpful.

Question #5: How would you describe your social interactions? Check all that apply.

How would you describe your social interactions? Check all that apply.

915 responses

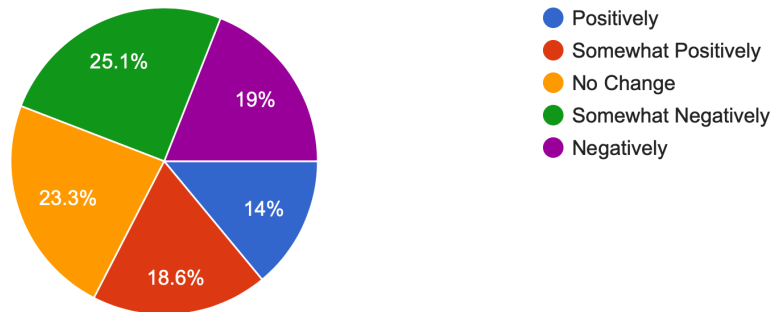


Most students who participated in the survey have had little to no peer interactions.

Question #6: How has your academic performance been impacted as a result of virtual instruction?

How has your academic performance been impacted as a result of virtual instruction?

915 responses



Among the students that took the survey, most believed that their academic performance was overall affected negatively as a result of virtual instruction.

44.1% negatively (somewhat negatively 25.1% and negatively 19%)

32.6% positively (somewhat positively 18.6% and positively 14%)

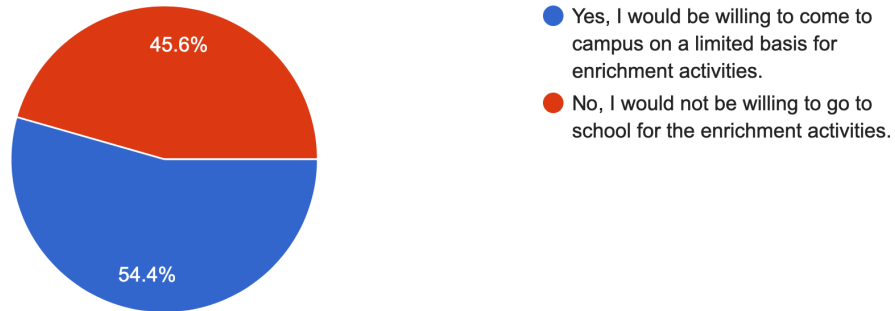
23.3% no change

Question #7: One transitional option may be that classes remain virtual and any on-campus in person interaction will ONLY be for social, athletic, and/or academic

enrichment activities in the afternoon on a limited basis. (See Sample Schedule). This could mean that students will remain in small groups/cohorts for the on-campus activities two (2) days a week every other week. Each student can ONLY be in one group/cohort. A cohort is currently defined as a predetermined group of 14 students (either by grade level or athletic sport). Students must remain in the same cohort. Each cohort will be assigned to a specific group day. WOULD YOU BE WILLING TO COME TO CAMPUS FOR AFTERNOON EXTRA-CURRICULAR ENRICHMENT ACTIVITIES? (The schedule will accommodate students traveling to campus).

One transitional option may be that classes remain virtual and any on-campus in person interaction will ONLY be for social, athletic, and/...will accommodate for students traveling to campus).

915 responses

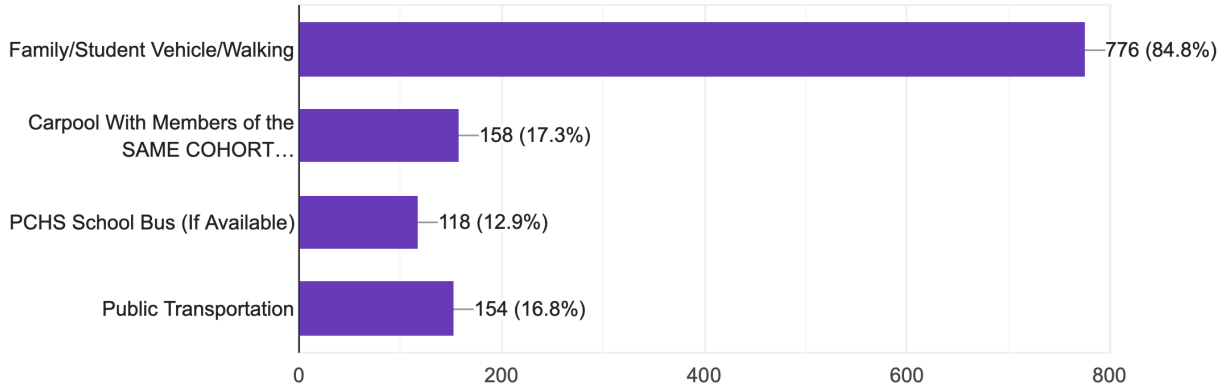


Although there is a pretty even split, most people would be willing to return to campus.

Question #8: If you choose to be on campus in any capacity, by what means will you travel to campus? Check all that apply.

If you choose to be on campus in any capacity, by what means will you travel to campus? Check all that apply.

915 responses



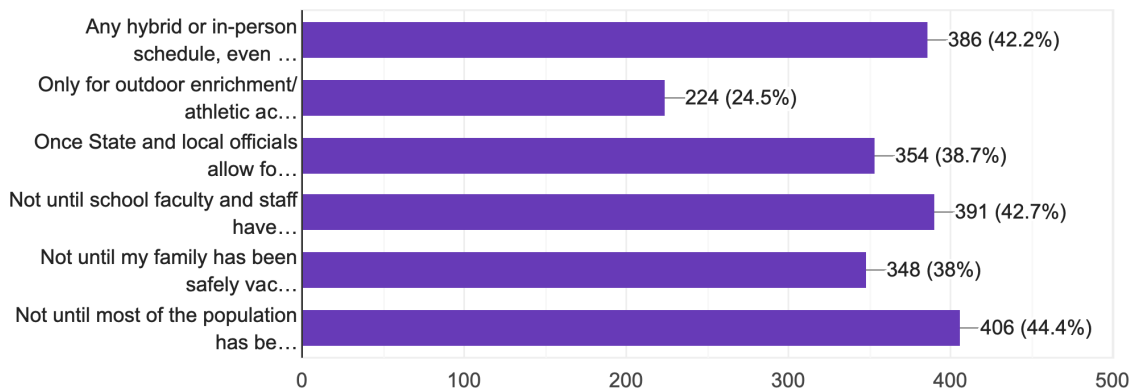
Among the students that filled out the survey, most of them would take a vehicle from a family member or student, or choose to walk.

Note: 12.9% of the students who answered the survey are planning to take the bus

Question #9: Under what circumstances would you be willing to go back to school? Check all that apply.

Under what circumstances would you be willing to go back to school? Check all that apply.

915 responses



Circumstances that are top priority to least priority:

1. Not until most of the population has been vaccinated and/or Covid-19 treatments have been fully developed

2. Not until school faculty and staff have been safely vaccinated
3. Any hybrid or in-person schedule, even if on a limited basis
4. Once State and local officials allow for schools to fully (100%) reopen safely
5. Not until my family has been safely vaccinated
6. Only for outdoor enrichment/athletic activities

Question #10: What are your main concerns regarding a hybrid schedule and school safety? (Open ended question)

Main Takeaways:

1. Students not taking precautions/ hanging out with others outside of their cohort.
2. Getting covid /Spreading the virus/ Sanitation policies
3. Transitioning into in person school after being online all year
4. Who will be in my cohort? How are they chosen? Will I be with random people?
5. Access to transportation especially if a cohort is in the middle of the day/ Safety of transportation

Coversheet

2019-2020 Audit Report

Section: V. Finance
Item: A. 2019-2020 Audit Report
Purpose: Vote
Submitted by:
Related Material: V.A - Board Motion Coversheet_2019-20 Audit.pdf
Palisades Charter Audit Report Draft 19-20 - Updated as of 3_15_21.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 16, 2021

TOPIC/ AGENDA ITEM:

V. FINANCE

A. 2019-2020 Financial Audit Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance, Independent audit firm

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2019-2020 Financial Audit Report. The report covers the period of July 1, 2019 through June 30, 2020 and outlines financial statements, accounting practices, internal controls, processes, and compliance.

In accordance with California Education Code (EC § 47605[m], 41020[h], and 41020.9[b]) , PCHS is required to provide it's prior-year audit to our chartering authority, County Office of Education, State Superintendent of Public Instruction, and the State Controller's Office.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring fiscal compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2019-2020 Audit Report. Questions and feedback are welcome, although the board approved audit report is due by March 31, 2021.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2019-2020 Audit Report.

RECOMMENDED MOTION:

“To approve the 2019-2020 Financial Audit Report.”

Juan Pablo Herrera
Chief Business Officer



PALISADES CHARTER HIGH SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2020**

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Palisades Charter High (Charter No. 0037)

**PALISADES CHARTER HIGH SCHOOL
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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on the Financial Statements

We have audited the accompanying financial statements of Palisades Charter High School (the "Charter") which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Palisades Charter High School as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Reporting on Summarized Comparative Information

We have previously audited the Palisades Charter High School's 2019 financial statements and we expressed an unmodified opinion on those audited financial statements in our report dated December 5, 2019. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Palisades Charter High School taken as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2021**, on our consideration of the Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control over financial reporting and compliance.

San Diego, California

March XX, 2021

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2019)**

	<u>2020*</u>	<u>2019</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 10,389,189	6,338,355
Investments	518,697	436,255
Accounts receivable	5,083,771	1,294,249
Inventory	12,568	12,568
Prepaid expenses	209,896	180,514
Total current assets	<u>16,214,121</u>	<u>8,261,941</u>
Capital assets		
Property and equipment	14,673,728	14,217,643
Less accumulated depreciation	<u>(6,887,899)</u>	<u>(6,015,996)</u>
Capital assets, net	<u>7,785,829</u>	<u>8,201,647</u>
Total Assets	<u>\$ 23,999,950</u>	<u>\$ 16,463,588</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 4,240,686	2,814,057
Due to student groups	514,974	398,858
Deferred revenue	275,419	221,438
Long-term liabilities	<u>25,899,883</u>	<u>19,779,209</u>
Total liabilities	<u>30,930,962</u>	<u>23,213,562</u>
Net assets		
Without donor restrictions	(7,948,081)	(7,530,200)
With donor restrictions	<u>1,017,069</u>	<u>780,226</u>
Total net assets	<u>(6,931,012)</u>	<u>(6,749,974)</u>
Total Liabilities and Net Assets	<u>\$ 23,999,950</u>	<u>\$ 16,463,588</u>

**Financial information for all programs operated by the Charter can be found on the Combining Financial Statements in the Supplementary Information Section.*

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)**

	2020*			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUES				
Federal and state support and revenues				
Local control funding formula, state aid	\$ 20,855,920	\$ -	\$ 20,855,920	\$ 20,688,893
Federal revenues	1,243,671	-	1,243,671	1,393,072
Other state revenues	4,507,920	39,988	4,547,908	5,726,905
Total federal and state support and revenues	26,607,511	39,988	26,647,499	27,808,870
Local support and revenues				
Payments in lieu of property taxes	8,759,320	-	8,759,320	7,263,236
Investment income, net	130,474	-	130,474	141,349
Other local revenues	1,148,807	746,726	1,895,533	2,420,659
Total local support and revenues	10,038,601	746,726	10,785,327	9,825,244
Donor restrictions satisfied	549,871	(549,871)	-	-
Total Support and Revenues	37,195,983	236,843	37,432,826	37,634,114
EXPENSES				
Program services	33,165,502	-	33,165,502	31,742,330
Supporting services				
Management and general	4,239,103	-	4,239,103	7,519,172
Fundraising	209,259	-	209,259	326,761
Total Expenses	37,613,864	-	37,613,864	39,588,263
CHANGE IN NET ASSETS	(417,881)	236,843	(181,038)	(1,954,149)
Net Assets - Beginning	(7,530,200)	780,226	(6,749,974)	(4,795,825)
Net Assets - Ending	\$ (7,948,081)	\$ 1,017,069	\$ (6,931,012)	\$ (6,749,974)

*Financial information for all programs operated by the Charter can be found on the Combining Financial Statements in the Supplementary Information Section.

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)**

EXPENSES	2020				2019
	Program Services	Supporting Services		Total	Total
		Management and General	Fundraising		
Personnel expenses					
Certificated salaries	\$ 13,495,343	\$ 775,439	\$ -	\$ 14,270,782	\$ 14,809,971
Non-certificated salaries	4,736,131	-	-	4,736,131	4,647,915
Employee benefits	10,105,099	813,506	208,875	11,127,480	11,319,618
Total personnel expenses	<u>28,336,573</u>	<u>1,588,945</u>	<u>208,875</u>	<u>30,134,393</u>	<u>30,777,504</u>
Non-personnel expenses					
Books and supplies	542,755	3,409	-	546,164	773,877
Insurance	192,879	-	-	192,879	175,005
Facilities	1,221,699	21,205	-	1,242,904	1,117,395
Professional services	866,192	2,516,169	-	3,382,361	4,274,115
Interest expense	62,164	-	-	62,164	53,262
Depreciation	871,903	-	-	871,903	872,448
Student activities	248,657	800	-	249,457	304,250
Student transportation	92,683	108,575	-	201,258	557,783
Payments to authorizing agency	296,218	-	-	296,218	279,651
Other operating expenses	433,779	-	384	434,163	402,973
Total non-personnel expenses	<u>4,828,929</u>	<u>2,650,158</u>	<u>384</u>	<u>7,479,471</u>	<u>8,810,759</u>
Total Expenses - 2020	<u>\$ 33,165,502</u>	<u>\$ 4,239,103</u>	<u>\$ 209,259</u>	<u>\$ 37,613,864</u>	
Total Expenses - 2019	<u>\$ 31,742,330</u>	<u>\$ 7,519,172</u>	<u>\$ 326,761</u>		<u>\$ 39,588,263</u>

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)**

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (181,038)	\$ (1,954,149)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	871,903	872,448
(Increase) decrease in operating assets		
Accounts receivable	(3,789,522)	(137,676)
Inventory	-	(7,087)
Prepaid expenses	(29,382)	(33,218)
Increase (decrease) in operating liabilities		
Accounts payable	1,426,629	(191,533)
Due to student groups	189,862	81,246
Deferred revenue	53,981	128,609
Other postemployment benefits payable	1,436,697	1,234,631
Compensated absences	4,231	(220)
Net cash provided by (used in) operating activities	<u>(16,639)</u>	<u>(6,949)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer to investment accounts	(82,442)	(436,255)
Purchase of capital assets	(456,085)	(402,949)
Net cash provided by (used in) investing activities	<u>(538,527)</u>	<u>(839,204)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from PPP loan	4,606,000	-
Net cash provided by (used in) financing activities	<u>4,606,000</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,050,834	(846,153)
Cash and cash equivalents - Beginning	<u>6,338,355</u>	<u>7,184,508</u>
Cash and cash equivalents - Ending	<u>\$ 10,389,189</u>	<u>\$ 6,338,355</u>
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	<u>\$ 62,164</u>	<u>\$ 53,262</u>

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Palisades Charter High School (the “Charter”) was formed as a nonprofit public benefit corporation on February 4, 2004 for the purpose of operating as a California public school located in Los Angeles County. The Charter was numbered by the State Board of Education in September 1993 as California Charter No. 0037. Initially a school operated by the Los Angeles Unified School District, Palisades Charter High School is a conversion school that became an independent charter school in 2003. Palisades Charter High School’s mission is “to empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.” The Charter is located at 15777 Bowdoin Street in Pacific Palisades, California.

Palisades Charter High School is authorized to operate as a charter school through the Los Angeles Unified School District (the “authorizing agency”). The Board of Directors of the Los Angeles Unified School District approved a charter renewal for a five-year term beginning July 1, 2015 and expiring on June 30, 2020. In November 2019, the Board of Directors of the Los Angeles Unified School District approved a charter renewal for an additional five-year term beginning July 1, 2020 and expiring on June 30, 2025. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018.

Under the Guide, Palisades Charter High School is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, Palisades Charter High School also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is only used to the extent that internal accounting for charter school and other program operations is necessary and is not used for external financial statement presentation.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Charter's audited financial statements for the year ended June 30, 2019, from which the information was derived.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

F. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

G. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

H. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Palisades Charter High School. Revenues are recognized by the Charter when earned.

I. Cash and Cash Equivalents

Palisades Charter High School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

K. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2020, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

L. Capital Assets

Palisades Charter High School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

M. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

N. Income Taxes

Palisades Charter High School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

O. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fair Value Measurements (continued)

The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

P. New Accounting Pronouncements

Revenue Recognition

In May 2014, the International Accounting Standards Board (IASB) and FASB issued a joint accounting standard on revenue recognition to address a number of concerns regarding the complexity and lack of consistency surrounding the accounting for revenue transactions. Consistent with each board's policy, FASB and IASB issued new reporting standards on revenue recognition. FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The guidance in FASB ASU No. 2014-09 provides a framework for revenue recognition and supersedes or amends several of the revenue recognition requirements in FASB ASC 605 *Revenue Recognition*. The guidance was originally effective for public entities for the fiscal year beginning after December 15, 2016. In August 2015, FASB issued ASU No. 2015-14, *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*, to allow entities additional time to implement systems, gather data, and resolve implementation questions. The effective dates for the new guidance are staggered. Public entities have already implemented the new guidance, and nonprofit entities were required to implement the new guidance for fiscal years beginning after December 15, 2018. In April 2020, FASB voted to delay implementation by one year as a result of COVID-19. The Charter will determine the impact on the financial statements once implemented.

Leases

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. In October 2019, FASB approved to delay effective dates for all public business entities, except for SEC filers, to fiscal years beginning after December 15, 2019. In April 2020, FASB voted to delay implementation by one year as a result of COVID-19. The Charter will determine the impact on the financial statements once implemented.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2020, consist of the following:

Cash in county treasury	\$ 8,775,857
Cash in banks, non-interest bearing	1,610,218
Cash on hand or awaiting deposit	3,114
Total Cash and Cash Equivalents	<u>\$ 10,389,189</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Palisades Charter High School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2020, \$1,109,945 of the Palisades Charter High School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

Cash in County Treasury

Policies and Practices

Palisades Charter High School is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the County Treasury. The Charter's investments in the Los Angeles County Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$8,801,253 and an amortized book value of \$8,775,857 as of June 30, 2020. The average weighted maturity for this pool is 590 days.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

Fair Value Measurement

Investments in the Los Angeles County Treasury investment pools are not measured using the fair value input levels noted in Note 1O because the Charter's transactions are based on a stable net asset value per share. All contributions and redemptions are transactions at \$1.00 net asset value per share.

NOTE 3 – INVESTMENTS

At June 30, 2020, Palisades Charter High School held \$518,697 in investments; \$250,000 held by the charter school in a certificate of deposit and \$268,697 held in a money market account by the associated student body. The investments are carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2020, consists of the following:

LCFF, state aid	\$	3,303,802
Federal sources		489,803
Other state sources		203,664
In-lieu property taxes		860,414
Other local sources		226,088
Total Accounts Receivable	\$	<u>5,083,771</u>

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2020 consists of the following:

	Balance				Balance
	July 1, 2019	Additions	Disposals		June 30, 2020
Property and equipment					
Buildings	\$ 12,054,356	\$ 256,073	\$ -	\$ -	\$ 12,310,429
Furniture and equipment	2,163,287	25,393	-	-	2,188,680
Construction in progress	-	174,619	-	-	174,619
Total property and equipment	<u>14,217,643</u>	<u>456,085</u>	<u>-</u>	<u>-</u>	<u>14,673,728</u>
Less accumulated depreciation	(6,015,996)	(871,903)	-	-	(6,887,899)
Capital Assets, net	\$ 8,201,647	\$ (415,818)	\$ -	\$ -	\$ 7,785,829

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2020, consists of the following:

Due to grantor government	\$ 1,465,628
Payroll liabilities	1,092,219
Vendor payables	1,682,839
Total Accounts Payable	\$ 4,240,686

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2020, consists of the following:

State sources	\$ 118,474
Local sources	156,945
Total Deferred Revenue	\$ 275,419

NOTE 8 – LONG-TERM LIABILITIES

A summary of activity related to capital assets during the year ended June 30, 2020 consists of the following:

	Balance				Balance
	July 1, 2019	Additions	Deductions		June 30, 2020
Other postemployment benefits	\$ 19,772,327	\$ 1,768,494	\$ 331,797		\$ 21,209,024
Compensated absences	80,628	4,231	-		84,859
PPP loan	-	4,606,000	-		4,606,000
Total Loans Payable	\$ 19,852,955	\$ 6,378,725	\$ 331,797		\$ 25,899,883

Other Postemployment Benefits

Refer to Note 11 for additional information related to the other postemployment benefits liability.

Compensated absences

As of June 30, 2020, the Charter held a compensated absences liability attributed to employee vacation pay accrued but not yet paid out of \$84,859.

Paycheck Protection Program (PPP) Loan

In May 2020, the Charter received loan proceeds in the amount of \$4,606,000 under the Paycheck Protection Program (PPP). The PPP, established by the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times their average monthly payroll expenses. The loan and accrued interest are forgivable after a certain short-term period as long as the entity uses the loan proceeds for eligible purposes. The unforgiven portion of the PPP loan was originally payable over a two-year period of time; however, due to the PPP Flexibility Act enacted June 5, 2020, the repayment period is extended to five years while retaining the original interest rate of 1.00%. While the Charter believes that its use of the loan proceeds will likely meet the conditions of forgiveness, it is not yet assured that it will take actions that could cause the Charter to be ineligible for loan forgiveness, in whole or in part.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020

NOTE 9 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2020, the Charter's net assets with donor restrictions consist of the following:

Local donor restrictions	
Renovation and technology	\$ 599,381
Scholarship fund	268,697
Restroom renovation	141,146
Drama program	1,292
State-imposed restrictions	
Classified employee professional development	6,553
Total Net Assets with Donor Restrictions	<u>\$ 1,017,069</u>

Net Assets without Donor Restrictions

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2020, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 7,785,829
Other postemployment benefits unfunded deficit	(17,884,789)
Board designations	
Other postemployment benefits	2,436,869
Total board designations	<u>2,436,869</u>
Undesignated	<u>(18,170,779)</u>
Total Net Assets without Donor Restrictions	<u>\$ (7,948,081)</u>

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2020, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial assets	
Cash and cash equivalents	\$ 10,389,189
Investments, at cost	518,697
Accounts receivable, current portion	5,083,771
Prepaid expenses	209,896
Inventory	12,568
Total Financial Assets, excluding noncurrent	<u>\$ 16,214,121</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(1,017,069)
Cash balance held for student body trusts	(514,974)
Board designations	
Other postemployment benefits	<u>(2,436,869)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 12,245,209</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 11– OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Charter provides for the continuation of retiree health benefits to eligible employees at retirement. Retiree health benefits include medical, prescription drug, dental and vision coverage. The Charter currently pays the cost of coverage for the retiree and any covered dependents during the lifetime of the retiree. Eligibility for retiree health benefits varies based on when an employee was hired. All employees hired on or after July 1, 2009 except Palisades Educational Support Personnel United (PESPU) employees hired on or after January 1, 2012, are not eligible for the Charter paid retiree health benefits.

Benefits Provided

The Charter currently provides medical, dental and vision benefits to approximately 105 eligible active employees. Additionally, as of June 30, 2020, there were 30 retirees eligible for benefits. The Charter School provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by the Charter for the lifetime of the retiree. Survivors of deceased retirees may continue health coverage at their own expense.

Eligibility

Future retiree must be enrolled in health plan prior to retirement date, and must be in receipt of monthly payment from STRS or PERS.

All employees except PESPU employees hired on or after July 1, 2009, (PESPU employees hired on or after January 1, 2012) are not eligible for the Charter School-paid health benefits at retirement.

Employees who defer their retirement after separation from service with the Charter School are not eligible for the Charter School-paid health benefits.

Retiree must be enrolled in Medicare Part A if eligible; and must enroll in Part B.

Active employees must meet the following years of service requirements at retirement:

- Hired before March 12, 1984, — must have five consecutive years of service just prior to retirement.
- Hired after March 11, 1984, but before July 1, 1987, — must have ten consecutive years of service just prior to retirement.
- Hired after June 30, 1987, but before June 1, 1992, — must have 15 consecutive years of service just prior to retirement or 20 years of service with ten years of consecutive years of service just prior to retirement.
- Hired after May 31, 1992, age + consecutive years of qualifying service at retirement greater than or equal to 80.
- Hired after February 28, 2007, but before January 1, 2012, age + consecutive years of qualifying service at retirement greater than or equal to 80, and at least 15 consecutive years of qualifying service at retirement.
- PESPU hired after June 30, 2009, but before January 1, 2012, age + consecutive years of qualifying service at retirement greater than or equal to 85 and at least 25 consecutive years of qualifying service at retirement.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Fiscal year	July - June
Valuation date	June 30, 2020
Accounting standard	FASB ASC 715
Discount	2.67%
Return on assets	Not applicable*
Medical cost trend rates	Actual
Dental and vision cost trend rates	3.00%

**The Charter has not reported any FASB-eligible plan assets but has set aside assets and has commenced investing these assets for the future payment of retiree health benefits. The amount of set-aside assets at June 30, 2020 was 6,071,514.*

Post retirement Benefit Plan

The following information relating to the Charter School's other post-employment benefits is contained in the Actuarial Valuation as of June 30, 2020.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020

Change in Benefit Obligation

Benefit obligation at beginning of year	\$ 19,772,327
Service cost	541,599
Interest cost	980,423
Change in assumptions	-
Change due to gain/(loss)	246,472
Projected benefits paid	<u>(331,797)</u>
Benefit obligation at end of year	<u>\$ 21,209,024</u>

Change in Plan Assets

Fair value of plan assets at beginning of year	\$ -
Expected/actual return of plan assets	-
Employer contributions	331,797
Projected benefits paid	<u>(331,797)</u>
Fair value of plan assets at the end of year	<u>\$ -</u>

Funded Status

Funded balance	\$ 21,209,024
Unrecognized net gain/(loss)	150,666
Unrecognized prior service cost	-
Unrecognized transition obligation	<u>6,071,514</u>
Net amount recognized	<u>\$ 27,431,204</u>

Amount Recognized in Unrestricted Assets

Net actuarial gain/(loss)	\$ 150,666
Prior service cost	-
Unrecognized net transition obligation	<u>6,071,514</u>
Net amount recognized	<u>\$ 6,222,180</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (continued)

Post retirement Benefit Plan (continued)

Weighted Average Assumptions for Disclosure

Discount rate	2.67%
Initial healthcare trend rate	6.50%
Ultimate healthcare trend rate	4.00%

Components of Net Periodic Benefit Cost

Service cost	\$	541,599
Interest cost		980,423
Expected return on assets		-
Amortization of net gain/(loss)		-
Amortization of prior service cost		-
Amortization of transition obligation		551,956
Net periodic postretirement benefit cost	\$	<u>2,073,978</u>

The above information relating to the Charter's other postemployment benefits are contained in the Palisades Charter High School Actuarial Valuation as of June 30, 2020, projected for the 2019-20 fiscal year. The Charter will obtain a new valuation every two years.

Note: Information relating to the effect on the obligation and total service and interest costs of a one percent increase and one percent decrease in the healthcare trend was not available for disclosure as this information was not provided as projected for the 2019-20 fiscal year within the most recent actuarial study.

At June 30, 2020, the Charter recorded the other postemployment benefit plan obligation of \$21,209,024 as a long-term liability. In response to and in anticipation of the post-retirement health benefits described, the Charter designated \$2,436,869 of its net assets to be used to meet the obligation arising from setting up its own post-retirement health plan.

Estimated future benefit payments related to the other postemployment benefit obligation are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payments</u>
2021	\$ 302,954
2022	344,954
2023	379,477
2024	429,702
2025	464,943
Thereafter	<u>2,966,273</u>
Total	\$ <u>4,888,303</u>

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees' Retirement System (CalPERS). The Charter also offers all employees social security as an alternative plan to those who may not qualify for CalSTRS or CalPERS retirement plans.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 12 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS)

Plan Description

Palisades Charter High School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2019-20 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2019-20 was 17.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2019-20	\$ 2,409,794	100%
2018-19	\$ 2,265,596	100%
2017-18	\$ 2,059,405	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Palisades Charter High School is estimated at \$1,793,593. The on-behalf payment amount is computed as the proportionate share of total 2018-19 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

Palisades Charter High School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 12 – EMPLOYEE RETIREMENT PLANS (continued)

Funding Policy (continued)

Palisades Charter High School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2019-20 was 19.721%. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2019-20	\$ 730,476	100%
2018-19	\$ 705,120	100%
2017-18	\$ 609,158	100%

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$20,893,670 as of June 30, 2019. Also, as of June 30, 2019, CalPERS has estimated the Charter's share of withdrawal liability to be \$7,082,121. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 12 for additional information on employee retirement plans.

Governmental Funds

Palisades Charter High School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Pending or Threatened Litigation

The Charter is involved in various pending or threatening litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of such matters is not expected to have a material adverse effect on the overall financial position of Palisades Charter High School as of June 30, 2020.

NOTE 14 – DONATED MATERIALS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Palisades Charter High School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2020**

NOTE 15 – RELATED PARTY TRANSACTIONS

Authorizing Agency

The Charter makes payments to the authorizing agency, Los Angeles Unified School District, to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees paid to the authorizing agency for oversight amounted to \$296,218 for the fiscal year ending June 30, 2020.

Interested Persons

The Charter's Board of Trustees is designed to include representatives from all affected groups (e.g.; parents, teachers, and administrators); consequently, a minority of members of the Board of Trustees are classified as interested parties because they are also either parents, community members, administrators or employees of the Charter. Interested parties recuse themselves from any financial or other matter where they may have a conflict of interest.

Inter-Charter Activity

Receivables and payables due between Palisades Charter High School's operating units, if any, are classified as due to/from other funds within the combining statement of financial position.

NOTE 16 – SUBSEQUENT EVENTS

Palisades Charter High School has evaluated subsequent events for the period from June 30, 2020 through March XX, 2021, the date the financial statements were available to be issued. As a result of the coronavirus (COVID-19) outbreak, economic uncertainties have arisen which have modified and delayed governmental funding as well as impacted how the Charter operates its programs and activities for the future reporting periods.

At this time, management cannot predict the overall impact of the COVID-19 pandemic, but management continues to monitor the situation, to assess further possible implications to operations, and to take actions in an effort to mitigate adverse consequences. Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**PALISADES CHARTER HIGH SCHOOL
CHARTER ORGANIZATIONAL STRUCTURE
JUNE 30, 2020**

Palisades Charter High School, located in Pacific Palisades, California, was formed as a nonprofit public benefit corporation on February 4, 2004 for the purpose of operating Palisades Charter High School, California Charter No. 0037. The Charter is a conversion school that initially began school operation in 1993 and became an independent charter in 2003. The Charter was authorized to operate as a charter school through Los Angeles Unified School District. During 2019-20, Palisades Charter High School served approximately 2,965 students in grades 9 to 12.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Leslie Woolley	Community/Board Chair	June 30, 2020
Dara Williams	Parent	June 30, 2020
Reeve Chudd	Parent	June 30, 2020
Emily Hirsch	Community	June 30, 2021
Adam Glazer	Community	June 30, 2021
Andrew Paris	Classified	June 30, 2021
Larry Wiener	Faculty	June 30, 2020
Paula Andereson	Faculty	June 30, 2021
Brooke King	Management	June 30, 2021
Sara Margiotta	Parent	June 30, 2021
Rick Steil	Faculty	June 30, 2021

ADMINISTRATION

Dr. Pam Magee
Executive Director / Principal

Gregory Wood
Chief Business Officer

Abby Fisher
Student Representative

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 317,694
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	63,316
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	23,699
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 [1]	84.027	13379	597,250
Carl D. Perkins Career and Technical Education: Secondary, Section 131	84.048	14894	37,102
Department of Rehabilitation: State Vocational Rehabilitation Services Program	84.126A	*	15,649
Total U. S. Department of Education			<u>1,054,710</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Basic	10.553	13525	71,673
National School Lunch Program	10.555	13391	117,288
Subtotal Child Nutrition Cluster			<u>188,961</u>
Total U. S. Department of Agriculture			<u>188,961</u>
Total Federal Expenditures			<u>\$ 1,243,671</u>

[1] - Major Program

* - Pass-Through Entity Identifying Number not available or not applicable

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2020**

	Second Period Report	Annual Report
<i>Certificate No.</i>	<u>5F8D1F5E</u>	<u>8BD539F5</u>
	<u>Classroom-Based</u>	
Grade Span		
Regular ADA		
Ninth through twelfth	2,850.38	2,850.38
Special Education		
Ninth through twelfth	4.21	4.21
Total Average Daily Attendance - Classroom-Based	<u>2,854.59</u>	<u>2,854.59</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular ADA		
Ninth through twelfth	52.69	52.69
Total Average Daily Attendance - Nonclassroom-Based	<u>52.69</u>	<u>52.69</u>

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2020**

Grade Span	Minutes Requirement	2019-20 Actual Instructional Minutes*	2019-20 Planned Number of Days	2019-20 Actual Number of Days	Number of Days Certified Closed Due to COVID-19	Status
Grades 9 through 12	64,800	66,450	177	125	52	Complied

** On June 25, 2020, the Charter certified the school was closed from March 13, 2020 to June 3, 2020 for a total of 52 instructional days closed due to COVID-19. The planned minutes covered by the COVID-19 School Closure Certification were included in the actual minutes column but were not actually offered due to the COVID-19 school closure.*

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACUTALS) WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2020**

June 30, 2020, net position in the Charter School Enterprise Fund per Annual and Financial Budget Report (Unaudited Actuals)	<u>\$ (5,436,034)</u>
Adjustments:	
Increase (decrease) in total net assets:	
Prior period adjustment	16,065
Net change in liability for other postemployment benefits	(1,510,443)
Reclass negative accounts payable as current year expense	<u>(600)</u>
Net adjustments	<u>(1,494,978)</u>
June 30, 2020, net assets per audited financial statements	<u>\$ (6,931,012)</u>

See accompanying notes to supplementary information.

PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

	California Public Charter School No. 0037					
	Charter School	Other Postemployment Benefits	Inter-Charter Eliminations	Charter School Total	Associated Student Body	Organization Total
ASSETS						
Current assets						
Cash and cash equivalents	\$ 4,677,428	\$ 5,331,522	\$ -	\$ 10,008,950	\$ 380,239	\$ 10,389,189
Investments	268,697	-	-	268,697	250,000	518,697
Accounts receivable	5,064,880	15,862	-	5,080,742	3,029	5,083,771
Inventory	-	-	-	-	12,568	12,568
Prepaid expenses	203,830	-	-	203,830	6,066	209,896
Due from other funds	-	413,720	(413,720)	-	-	-
Total current assets	10,214,835	5,761,104	(413,720)	15,562,219	651,902	16,214,121
Capital assets						
Property and equipment	14,657,974	-	-	14,657,974	15,754	14,673,728
Less accumulated depreciation	(6,872,145)	-	-	(6,872,145)	(15,754)	(6,887,899)
Capital assets, net	7,785,829	-	-	7,785,829	-	7,785,829
Total noncurrent assets	7,785,829	-	-	7,785,829	-	7,785,829
Total Assets	\$ 18,000,664	\$ 5,761,104	\$ (413,720)	\$ 23,348,048	\$ 651,902	\$ 23,999,950
LIABILITIES AND NET ASSETS						
Liabilities						
Accounts payable	\$ 4,126,204	\$ -	\$ -	\$ 4,126,204	\$ 114,482	\$ 4,240,686
Due to student groups	-	-	-	-	514,974	514,974
Deferred revenue	273,799	-	-	273,799	1,620	275,419
Long-term liabilities	4,690,859	21,209,024	-	25,899,883	-	25,899,883
Due to other funds	413,720	-	(413,720)	-	-	-
Total liabilities	9,504,582	21,209,024	(413,720)	30,299,886	631,076	30,930,962
Net assets						
Without donor restrictions	7,479,013	(15,447,920)	-	(7,968,907)	20,826	(7,948,081)
With donor restrictions	1,017,069	-	-	1,017,069	-	1,017,069
Total net assets	8,496,082	(15,447,920)	-	(6,951,838)	20,826	(6,931,012)
Total Liabilities and Net Assets	\$ 18,000,664	\$ 5,761,104	\$ (413,720)	\$ 23,348,048	\$ 651,902	\$ 23,999,950

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	California Public Charter School No. 0037					
	Charter School	Other Postemployment Benefits	Inter-Charter Eliminations	Charter School Total	Associated Student Body	Organization Total
NET ASSETS WITHOUT DONOR RESTRICTIONS						
SUPPORT AND REVENUES						
Federal and state support and revenues						
Local control funding formula, state aid	\$ 20,855,920	\$ -	\$ -	\$ 20,855,920	\$ -	\$ 20,855,920
Federal revenues	1,243,671	-	-	1,243,671	-	1,243,671
Other state revenues	4,507,920	-	-	4,507,920	-	4,507,920
Total federal and state support and revenues	26,607,511	-	-	26,607,511	-	26,607,511
Local support and revenues						
Payments in lieu of property taxes	8,759,320	-	-	8,759,320	-	8,759,320
Investment income, net	2,144	124,311	-	126,455	4,019	130,474
Other local revenues	887,886	207,743	(207,743)	887,886	260,921	1,148,807
Total local support and revenues	9,649,350	332,054	(207,743)	9,773,661	264,940	10,038,601
Donor restrictions satisfied	549,871	-	-	549,871	-	549,871
Total Support and Revenues	36,806,732	332,054	(207,743)	36,931,043	264,940	37,195,983
EXPENSES						
Program services	31,344,110	1,773,378	(207,743)	32,909,745	255,757	33,165,502
Supporting services						
Management and general	4,169,639	69,464	-	4,239,103	-	4,239,103
Fundraising	209,259	-	-	209,259	-	209,259
Total Expenses	35,723,008	1,842,842	(207,743)	37,358,107	255,757	37,613,864
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,083,724	(1,510,788)	-	(427,064)	9,183	(417,881)
NET ASSETS WITH DONOR RESTRICTIONS						
State restricted sources	39,988	-	-	39,988	-	39,988
Local restricted sources	746,726	-	-	746,726	-	746,726
Donor restrictions satisfied	(549,871)	-	-	(549,871)	-	(549,871)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	236,843	-	-	236,843	-	236,843
CHANGE IN NET ASSETS	1,320,567	(1,510,788)	-	(190,221)	9,183	(181,038)
Net Assets - Beginning	7,175,515	(13,937,132)	-	(6,761,617)	11,643	(6,749,974)
Net Assets - Ending	\$ 8,496,082	\$ (15,447,920)	\$ -	\$ (6,951,838)	\$ 20,826	\$ (6,931,012)

See accompanying notes to supplementary information.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 – PURPOSE OF SCHEDULES

A. Charter Organizational Structure

This schedule provides information about the Charter's authorizing agency, grades served, members of the governing body, and members of the administration.

B. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Charter and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

C. Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

D. Schedule of Instructional Time

Palisades Charter High School receives, as part of their local control funding formula sources, incentive funding for maintaining instructional time. This schedule presents information on the amount of instructional time offered by the Palisades Charter High School and whether the Charter complied with the provisions of *Education Code Section 46200* through *46208*.

E. Reconciliation of Annual and Financial Budget Report (Unaudited Actuals)

This schedule provides the information necessary to reconcile fund balance reported on the Annual and Financial Budget Report (Unaudited Actuals) to net assets on the audited financial statements. Refer to Charter School Total on the combining financial statements for ending net assets.

F. Combining Financial Statements

Palisades Charter High School statements of financial position and activities by operating unit provides information supporting the amounts incorporated in the Charter's financial statements. The charter school includes internal funds for charter school operation and the other postemployment benefits fund. Total organization activity and balances include both the charter school and the associated student body.

OTHER INDEPENDENT AUDITORS' REPORTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Palisades Charter High School (the "Charter") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated March XX, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
March XX, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on Compliance for Each Major Federal Program

We have audited Palisades Charter High School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Palisades Charter High School's major federal programs for the year ended June 30, 2020. Palisades Charter High School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Palisades Charter High School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Palisades Charter High School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Palisades Charter High School's compliance.

Opinion on Each Major Federal Program

In our opinion, Palisades Charter High School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Palisades Charter High School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Palisades Charter High School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Palisades Charter High School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Diego, California
March XX, 2021

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on State Compliance

We have audited Palisades Charter High School's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Palisades Charter High School's state programs for the fiscal year ended June 30, 2020, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Palisades Charter High School's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about Palisades Charter High School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Palisades Charter High School's compliance with those requirements.

Opinion on State Compliance

In our opinion, Palisades Charter High School complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the following table for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying findings and questioned costs section as Finding 2020-001. Our opinion on state compliance is not modified with respect to these matters.

Palisades Charter High School's response to the noncompliance findings identified in our audit are described in the accompanying findings and questioned costs section as the corrective action plan. Palisades Charter High School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Palisades Charter High School's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

San Diego, California
March XX, 2021

FINDINGS AND QUESTIONED COSTS

**PALISADES CHARTER HIGH SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2020**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education: IDEA Basic Local Assistance Entitlement

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**PALISADES CHARTER HIGH SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no audit findings related to the financial statements during 2019-20.

**PALISADES CHARTER HIGH SCHOOL
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

FIVE DIGIT CODE
50000

AB 3627 FINDING TYPE
Federal Compliance

There were no audit findings and questioned costs related to federal awards during 2019-20.

**PALISADES CHARTER HIGH SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

FIVE DIGIT CODE

10000
40000
42000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING 2020-001: NONCLASSROOM-BASED INSTRUCTION/INDEPENDENT STUDY (40000)

Criteria: For attendance generated through independent study, all independent study written agreements must contain the signature of the pupil, pupil’s parent/guardian, and certificated employee affixed prior to the commencement of the independent study (Education Code Section 51747(c)(8)).

Condition: Through our testing of a representative sample of five (5) nonclassroom-based independent study contracts, we noted five deficiency in which the pupil did not have a complete master agreement on file for either the Fall or Spring of the 2019-20 school year. Four of the master agreements provided for review did not contain the supervising certificated employee. One of the master agreements provided for review did not contain the signature of the pupil and the supervising certificated employee. In addition, all agreements were signed after the beginning agreement date.

Effect: Loss of apportionment funding for days of attendance related to the incomplete independent study master agreement.

Cause: Procedures were not fully followed to obtain all required elements of the independent study agreement. This results in a loss of apportionment funding for days of attendance related to deficient independent study contracts and required supplemental documentation.

Repeat Finding: This is not a repeat finding.

Questioned Costs: A total of 255 attendance days from the 2019-20 school year are overstated resulting in calculated questioned costs of \$19,257. Questioned costs are calculated as follows:

Grade Span	Grades 9-12
Excess ADA	2.04
Adjusted Base Grant per ADA	\$ 9,572
Questioned Costs	\$ 19,527

Recommendations: We recommend that the Charter implement adequate procedures related to the nonclassroom-based independent study program to ensure that independent study master agreements are being filled out with all the necessary information required and signed by all necessary individuals prior to the beginning of the contract period.

Corrective Action Plan:

**PALISADES CHARTER HIGH SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no audit findings and questioned costs during 2018-19.

Coversheet

2020-2021 2nd Interim Report

Section: V. Finance
Item: B. 2020-2021 2nd Interim Report
Purpose: Vote
Submitted by:
Related Material: V. B - Presentation_b_a_2ndinterim.pdf
V.B - 2nd Interim Report -SACS report.pdf
V.B - budget vs. actuals_2nd interim report.pdf
V.B - Board Motion Coversheet_2nd Interim.pdf

2020-2021 Second Interim Budget

By: Juan Pablo Herrera & Arleta Ilyas

Palisades Charter High School

Presented on: March 16, 2021

Presentation

- First Interim vs. 2nd Interim
 - Purpose & Student Return Assumptions
 - 2020-2021 Budget Evolution
 - Revenue & Expenditure Summary
 - Revenue & Expenditure Variances Explained
- Multi-Year Projection
- Immediate Concerns



Purpose of Second Interim & Learning Model Assumptions

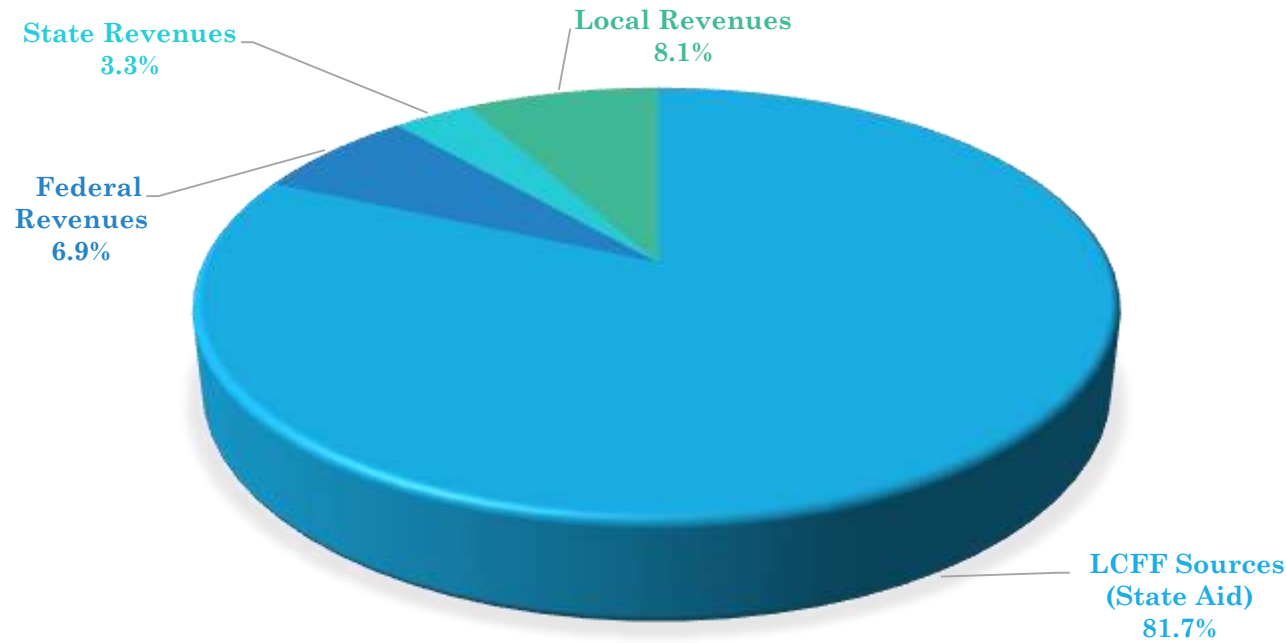
- The purpose of the second interim report is to provide all stakeholders, along with the State of CA with a snapshot of PCHS' financial condition at a point in time.
- Point in time being “snapshotted” is halfway through the school year.
- Projections are made based on state funding, which is dependent on the current health of the state economy
- Due to the uncertainty of the COVID-19 pandemic, the following assumptions were made when projecting our first interim budget:
 - 2-month hybrid return beginning in April
 - Bringing back high-risk/special needs students one month before hybrid return



2020-2021 Budget: An Evolution

Revenue	2020-2021 Adopted Budget (6/5/20)	2020-2021 Revised Budget (one semester of e-learning, 8/17/20)	20/21 First Interim Projections (assumes a 3 mo hybrid)	Actuals to Date 1/31/21	20/21 2 nd Inteim Projections (assumes a 2 mo hybrid)
LCFF	\$29,539,184	\$29,539,184	\$29,539,379	\$16,218,970	\$29,539,379
Federal	\$2,673,650	\$2,673,650	\$2,534,912	\$1,593,932	\$2,485,095
State	\$1,203,854	\$1,203,854	\$1,204,517	\$781,411	\$1,201,361
Local	\$3,201,689	\$3,201,689	\$3,107,154	\$1,905,030	\$2,917,323
Total Revenue:	\$36,618,377	\$36,618,377	\$36,385,962	\$20,499,342	\$36,143,158
Expense	2020-21 Adopted	2020-21 Rev.	20/21 First Interim Proj.	Actuals to Date 1/31/21	20/21 2 nd Interim Projections
Cert Salaries	\$14,103,004	\$14,379,666	\$14,921,160	\$7,494,170	\$14,997,660
Class Salaries	\$4,369,612	\$4,563,058	\$4,833,155	\$2,032,328	\$4,794,155
Benefits	\$7,844,229	\$8,083,440	\$8,193,544	\$4,117,974	\$8,195,951
Books/Supplies	\$694,027	\$1,521,035	\$1,521,063	\$1,061,014	\$1,524,091
Services, Other Operating Exp.	\$5,647,067	\$5,381,420	\$5,529,549	\$2,446,586	\$5,252,458
Depreciation	\$900,000	\$900,000	\$900,000	\$280,653	\$900,000
Interest/Other Outgo	\$330,306	\$353,730	\$353,730	\$187,622	\$333,592
Total Expense	\$33,888,246	\$35,182,349	\$36,252,201	\$17,620,347	\$35,997,907
Net Balance (financial statement balance)	-\$225,503	\$1,436,029	\$133,761	\$2,619,648	\$145,250
Net balance (cash statement balance)	\$351,631	\$1,933,163	\$605,895	\$2,878,995	\$555,250

2020-2021 Second Interim Revenue Summary



Revenue Type	Amount
LCFF Sources (State Aid)	\$29,539,379
Federal Revenues	\$2,485,095
State Revenues	\$1,201,361
Local Revenues	\$2,917,323
Total Revenues	\$36,143,158

■ LCFF Sources (State Aid)
 ■ Federal Revenues
 ■ State Revenues
 ■ Local Revenues



Revenue

	Adopted Budget (6/5/2020)	Revised Budget (one semester of e-learning, 8/17/20)	1st Interim	Actuals to Date 1/31/21	2 nd Interim	2 nd Interim vs. 1 st Interim
LCFF Sources	\$27,196,847	\$29,539,184	\$29,539,379	\$16,218,970	\$29,539,379	\$-
Federal Revenues	\$1,653,358	\$2,673,650	\$2,534,912	\$1,593,932	\$2,485,095	-\$49,817
Other State Revenues	\$969,722	\$1,203,854	\$1,204,517	\$781,411	\$1,201,361	-\$3,157
Other Local Revenues	\$3,842,816	\$3,201,689	\$3,107,154	\$1,905,030	\$2,917,323	-\$189,832
Total	\$33,662,742	\$36,618,377	\$36,385,962	\$20,499,342	\$36,143,158	-\$242,805



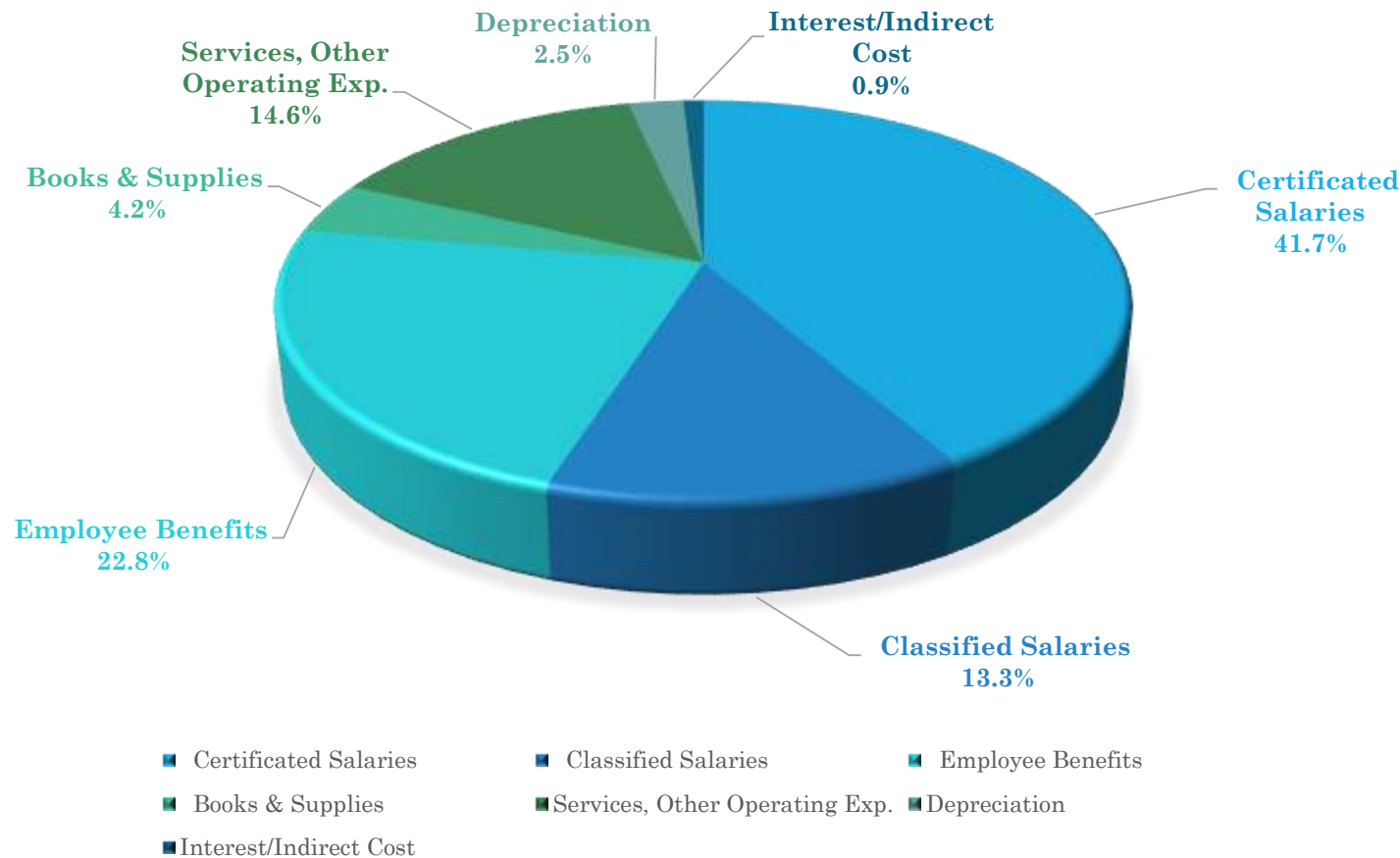


Revenue: First vs. Second Interim

- Federal:
 - Decreased IDEA Revenue per LAUSD SELPA Projections: **-\$10,378**
 - Decreased Title 1 Funding per CDE: **-\$1,220**
 - Increased Title II Funding per CDE: \$2,039
 - Increased Title IV funding per CDE: \$399
 - Decreased Dept. of Rehab grant: **-\$10,000**
 - Decreased Perkins Grant per CDE: **-\$2,356**
 - Decreased federal child nutrition funding: **-\$-28,301**
- State:
 - Increased state child nutrition funding: \$896
 - Recognizing less CTE funds (to carryover to 21/22): **-\$16,040**
- Local:
 - Decreased food a la carte sales: **-\$40,402**
 - Decreased Pool/Permit Revenue: **-\$74,284**
 - Decreased AB602 Revenue per LAUSD SELPA Projections: **-\$75,146**



2020-2021 Second Interim Expenditure Summary



Expenditures	Amount
Certificated Salaries	\$14,997,660
Classified Salaries	\$4,794,155
Employee Benefits	\$8,193,544
Books & Supplies	\$1,524,091
Services, Other Operating Exp.	\$5,252,458
Depreciation	\$900,000
Interest/Indirect Cost	\$333,592
Total Expenditures	\$35,997,907



Expenditures

	Adopted Budget (6/5/2020)	Revised Budget (one semester of e-learning, 8/17/20)	1st Interim	Actuals to Date 1/31/21	2 nd Interim	2 nd Interim vs. 1st Interim
Certificated Salaries	\$14,103,004	\$14,379,666	\$14,921,160	\$7,494,170	\$14,997,660	\$76,500
Classified Salaries	\$4,369,612	\$4,563,058	\$4,833,155	\$2,032,328	\$4,794,155	-\$39,000
Benefits	\$7,844,229	\$8,083,440	\$8,193,544	\$4,117,494	\$8,195,951	\$2,407
Books/Supplies	\$694,027	\$1,521,035	\$1,521,063	\$1,061,014	\$1,524,091	\$3,028
Services/Other Operating	\$5,647,067	\$5,381,420	\$5,529,549	\$2,446,586	\$5,252,458	-\$277,091
Depreciation	\$900,000	\$900,000	\$900,000	\$280,653	\$900,000	\$-
Interest/Indirect	\$330,306	\$353,730	\$353,730	\$187,622	\$333,592	-\$20,140
Total	\$33,888,246	\$35,182,349	\$36,252,201	\$17,879,694	\$35,997,907	-\$254,296



Expenditures: First vs. Second Interim



- Increase in Certificated Salaries & Benefits: \$88,964
 - \$15K in Professional Development (shift from Travel/Conferences)
 - \$22K in Ed Tech Coordinator
 - \$39K in counseling (funded via LLM)
 - \$13K in statutory benefits
- Decrease in Classified Salaries & Benefits: **-\$39K**
 - \$39K shift out of tutoring into certificated \$130K in retroactive and off-schedule pay increases (LLM funded)
 - \$11K in statutory benefits
- Decreased spending in food service supplies due to school closure: **-\$95K**
- Decrease in Services: **-\$277,091**
 - \$15K decrease in travel/conferences related to professional development
 - \$19K increase in subscriptions (result of re-classifications)
 - \$22K decrease in operations PPE/hybrid related costs (resulting in a 2mo hybrid model)
 - \$15K decrease in rentals/leases/repairs (shift from repair to capital)
 - \$105K decrease in transportation costs due to 2-mo model of hybrid/at-risk busing
 - \$232K decrease in contracted services (resulting in 2mos hybrid model)
 - \$37K increase in legal fees
 - \$60K increase in internet services (account for LACOE billing)
 - \$9.7K increase in other services (re-class CTE expenses)
- Increase in Capex (as a result of re-classification): \$62K



Multi-Year Projection: State Assumptions

- These are assumptions provided by the state, which PCHS is required to use in order to project our financial health in the future.
- State guidance advises PCHS to assume a flat COLA on revenue, meaning revenues will remain flat for the next 3 years.
- PCHS also assumes flat ADA at 2,907.
- PCHS assumes revenue & expenses from Learning Loss & Mitigation COVID relief as one-time funds.
- Assumes \$691K payment to lifetime benefits funds in the out years.
- The OPEB Liability is also factored into the projections and PCHS's ending balance.

2020-21 SECOND INTERIM ASSUMPTION GUIDELINES (AS OF JANUARY 2021)

PROJECTIONS FOR FISCAL YEARS 2020-21 THROUGH 2023-24

The guidelines below are provided to assist you with projections for Fiscal Years 2020-21, 2021-22, 2022-23 and 2023-24

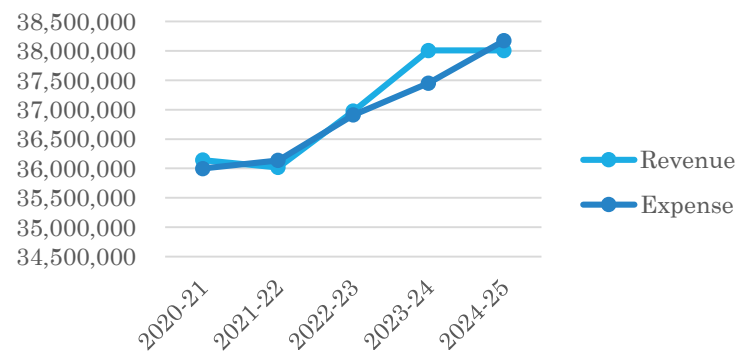
LCFF REVENUE		2020-21	2021-22	2022-23	2023-24
Statutory COLA (based on DOF estimates)		2.31%	1.50%	2.98%	3.05%
Recommended Funded COLA		0.00%	3.84%	2.98%	3.05%
School Services (SSC) Estimated Statutory COLA		0.00%	3.84%	1.28%	1.61%
LOTTERY REVENUE		2020-21	2021-22	2022-23	2023-24
Unrestricted per ADA		\$150	\$150	\$150	\$150
Restricted for Instructional Materials per ADA		\$49	\$49	\$49	\$49
Total Lottery Revenue per ADA		\$199	\$199	\$199	\$199
MANDATED BLOCK GRANT		2020-21	2021-22	2022-23	2023-24
Districts per ADA	Grades K - 8	\$32.18	\$32.66	\$33.08	\$33.61
	Grades 9 - 12	\$61.94	\$62.87	\$63.67	\$64.70
Charters per ADA	Grades K - 8	\$16.86	\$17.11	\$17.33	\$17.61
	Grades 9 - 12	\$46.87	\$47.57	\$48.18	\$48.96
OTHER FACTORS		2020-21	2021-22	2022-23	2023-24
CalSTRS Employer Rates		16.15%	15.92%	18.00%	18.00%
CalPERS Employer Rates		20.70%	23.00%	26.30%	27.30%
Interest Rate for 10-year Treasuries		0.98%	1.48%	1.65%	1.90%
CA Consumer Price Index (CPI)		1.44%	1.57%	1.82%	2.12%



Multi-Year Projection

	FY 2020-21 2 nd Interim Current (Base Year)	FY 2021-22 (1 st Projected Year)	FY 2022-23 (2 nd Projected Year)	FY 2023-24 (3 rd Projected Year)
Revenues	\$36,143,158	\$36,016,733	\$36,277,394	\$37,254,407
Expenditures	\$35,587,907	\$35,736,804	\$36,598,068	\$37,123,646
Cash Balance	\$555,250	\$279,929	\$492,391	\$1,005,619
Depreciation	\$900,000	\$900,000	\$900,000	\$900,000
Fund Balance (Financial Reporting Basis)	\$145,250	-\$120,071	\$67,391	\$555,619
OPEB Requirement (GASB 75: Lifetime Health Benefits)	\$1,228,631	\$843,631	\$843,631	\$843,631
Fund Balance w/OPEB Reporting	-\$1,083,381	-\$963,702	-\$776,240	-\$288,012

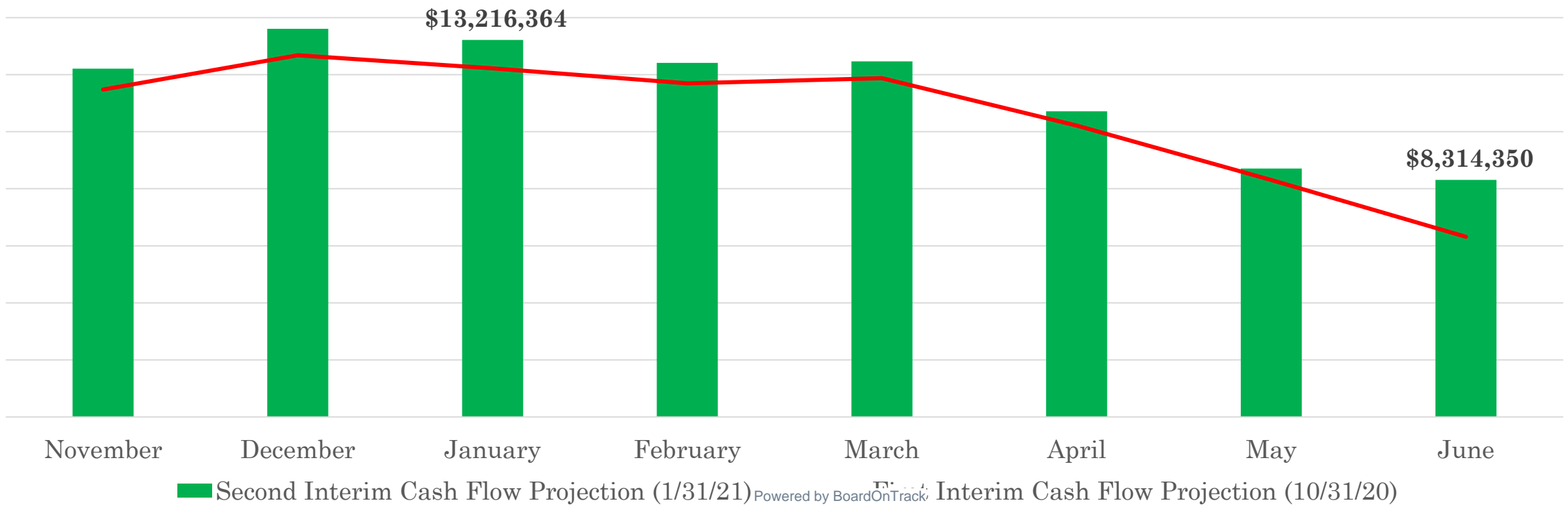
Revenue vs. Expense



Cash Flow projection has significantly improved since First Interim

- Chart below represent our month-end cash balance (after accounting for revenues/expenses = cash that remains)
- As of January, our ending cash balance was approximately \$13.2 Million
- Our year-end cash balance is ~\$2 Million higher than we estimated at First Interim (10/31/20)
 - Due to (1) shift in State Deferral amounts and (2) fewer months of hybrid instruction

2020-2021 Ending Cash Balance by Month



Despite the improved cash-flow projection, there is still much uncertainty remaining in 2020-21

- In order to prepare for more volatility, we are proposing a board resolution for inter-fund transfer
- This would allow PCHS to transfer funds from Fund 20 (Lifetime Health Benefits fund) in case of cash deficiencies
 - This is not a loan
 - Funds would only be used if we do not have sufficient cash to cover operating costs between April-June 2021
 - If funds are used, they will be repaid in July/August 2021 (when we receive our deferrals)
 - A Board Resolution is required, as LACOE will not allow us to transfer out of Fund 20 (Lifetime Health Benefits funds) without board approval
- While we are projecting an \$8.3 Million ending cash balance, the majority of funds are restricted.
- This is just a precaution in order to prepare for more volatility between April-June 2021

Immediate Concerns

- Continue to monitor state budget analysis
- Cash Flow (Deferrals/State IOU)
- Building Reserves
- COVID-19 Impact on student learning & progress
- Develop re-opening plans for hybrid model, monitor impacts to revenue and expense
- Track multi-year projections
- Negative COLA environment
- STRS/PERS increases



Palisades Charter High
Los Angeles Unified
Los Angeles County

Second Interim
Fiscal Year 2020-21
Charter School Certification

19 64733 1995836
Form CI

Charter Number: 037

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: 
Charter School Official
(Original signature required)

Date: 03/04/2021

Printed Name: Juan Pablo Herrera

Title: Chief Business Officer

For additional information on the interim report, please contact:

Charter School Contact:

Juan Pablo Herrera
Name

Chief Business Officer
Title

310-230-7238
Telephone

jherrera@palihigh.org
E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund				
081	Student Activity Special Revenue Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund	G	G	G	G
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
SIAI	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,196,847.00	27,196,847.00	16,218,969.50	29,539,379.00	2,342,532.00	8.6%
2) Federal Revenue		8100-8299	1,653,358.00	1,653,358.00	1,593,932.41	2,485,095.00	831,737.00	50.3%
3) Other State Revenue		8300-8599	969,722.00	969,722.00	781,410.77	1,201,361.00	231,639.00	23.9%
4) Other Local Revenue		8600-8799	3,842,816.00	3,842,816.00	1,905,029.82	2,917,323.00	(925,493.00)	-24.1%
5) TOTAL, REVENUES			33,662,743.00	33,662,743.00	20,499,342.50	36,143,158.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	14,103,004.00	14,103,004.00	7,494,169.19	14,997,657.00	(894,653.00)	-6.3%
2) Classified Salaries		2000-2999	4,369,612.00	4,369,612.00	2,032,327.70	4,794,155.00	(424,543.00)	-9.7%
3) Employee Benefits		3000-3999	7,844,229.00	7,844,229.00	4,117,973.80	8,195,952.00	(351,723.00)	-4.5%
4) Books and Supplies		4000-4999	694,027.00	694,027.00	1,061,014.49	1,524,090.96	(830,063.96)	-119.6%
5) Services and Other Operating Expenses		5000-5999	5,647,068.00	5,647,068.00	2,446,586.24	5,253,459.00	393,609.00	7.0%
6) Depreciation		6000-6999	900,000.00	900,000.00	540,000.00	900,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	330,306.00	330,306.00	187,622.26	333,592.00	(3,286.00)	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			33,888,246.00	33,888,246.00	17,879,693.68	35,998,905.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,503.00)	(225,503.00)	2,619,648.82	144,252.04		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(225,503.00)	(225,503.00)	2,619,648.82	144,252.04		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(5,441,546.35)	(5,441,546.35)		(5,441,546.35)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,441,546.35)	(5,441,546.35)		(5,441,546.35)		
d) Other Restatements		9795	6,511.99	6,511.99		6,511.99	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(5,435,034.36)	(5,435,034.36)		(5,435,034.36)		
2) Ending Net Position, June 30 (E + F1e)			(5,660,537.36)	(5,660,537.36)		(5,290,782.32)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(5,660,537.36)	(5,660,537.36)		(5,290,782.32)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	15,339,022.00	15,339,022.00	8,011,227.50	14,427,146.00	(911,876.00)	-5.9%
Education Protection Account State Aid - Current Year		8012	4,732,251.00	4,732,251.00	3,279,184.00	6,777,702.00	2,045,451.00	43.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	351,819.00	351,819.00	New
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	7,125,574.00	7,125,574.00	4,928,558.00	7,982,712.00	857,138.00	12.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,196,847.00	27,196,847.00	16,218,969.50	29,539,379.00	2,342,532.00	8.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	322,006.00	322,006.00	681.42	20,000.00	(302,006.00)	-93.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	602,592.00	602,592.00	349,536.99	592,214.00	(10,378.00)	-1.7%
Title I, Part A, Basic	3010	8290	315,175.00	315,175.00	0.00	292,616.00	(22,559.00)	-7.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	62,303.00	62,303.00	0.00	58,610.00	(3,693.00)	-5.9%
Title III, Part A, Immigrant Student Program	4201	8290	3,535.00	3,535.00	0.00	3,546.00	11.00	0.3%
Title III, Part A, English Learner Program	4203	8290	2,526.00	2,526.00	0.00	3,560.00	1,034.00	40.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	23,337.00	23,337.00	0.00	23,809.00	472.00	2.0%
Career and Technical Education	3500-3599	8290	37,102.00	37,102.00	0.00	34,746.00	(2,356.00)	-6.4%
All Other Federal Revenue	All Other	8290	284,782.00	284,782.00	1,243,714.00	1,455,994.00	1,171,212.00	411.3%
TOTAL, FEDERAL REVENUE			1,653,358.00	1,653,358.00	1,593,932.41	2,485,095.00	831,737.00	50.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	27,050.00	27,050.00	3,764.95	5,000.00	(22,050.00)	-81.5%
Mandated Costs Reimbursements		8550	0.00	0.00	136,264.00	136,264.00	136,264.00	New
Lottery - Unrestricted and Instructional Materials		8560	601,749.00	601,749.00	173,122.46	578,493.00	(23,256.00)	-3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	192,599.00	192,599.00	205,728.54	207,000.00	14,401.00	7.5%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	148,324.00	148,324.00	262,530.82	274,604.00	126,280.00	85.1%
TOTAL, OTHER STATE REVENUE			969,722.00	969,722.00	781,410.77	1,201,361.00	231,639.00	23.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	269,348.00	269,348.00	0.00	0.00	(269,348.00)	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	911,000.00	911,000.00	269,714.94	430,000.00	(481,000.00)	-52.8%
Interest		8660	129,459.00	129,459.00	32,075.07	129,459.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,908,009.00	1,908,009.00	1,106,751.00	1,832,864.00	(75,145.00)	-3.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	625,000.00	625,000.00	496,488.81	525,000.00	(100,000.00)	-16.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,842,816.00	3,842,816.00	1,905,029.82	2,917,323.00	(925,493.00)	-24.1%
TOTAL, REVENUES			33,662,743.00	33,662,743.00	20,499,342.50	36,143,158.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,197,886.00	13,197,886.00	7,009,956.08	14,092,539.00	(894,653.00)	-6.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	905,118.00	905,118.00	484,213.11	905,118.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,103,004.00	14,103,004.00	7,494,169.19	14,997,657.00	(894,653.00)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	930,455.00	930,455.00	369,090.03	783,601.00	146,854.00	15.8%
Classified Support Salaries		2200	160,886.00	160,886.00	86,636.75	160,886.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	410,452.00	410,452.00	225,846.50	410,452.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,940,764.00	1,940,764.00	887,775.98	2,072,527.00	(131,763.00)	-6.8%
Other Classified Salaries		2900	927,055.00	927,055.00	462,978.44	1,366,689.00	(439,634.00)	-47.4%
TOTAL, CLASSIFIED SALARIES			4,369,612.00	4,369,612.00	2,032,327.70	4,794,155.00	(424,543.00)	-9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,277,635.00	2,277,635.00	1,154,924.72	2,381,280.00	(103,645.00)	-4.6%
PERS		3201-3202	768,833.00	768,833.00	363,964.69	977,461.00	(208,628.00)	-27.1%
OASDI/Medicare/Alternative		3301-3302	553,769.00	553,769.00	270,488.57	593,219.00	(39,450.00)	-7.1%
Health and Welfare Benefits		3401-3402	3,716,765.00	3,716,765.00	1,960,818.02	3,716,765.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,477.00	25,477.00	7,888.00	25,477.00	0.00	0.0%
Workers' Compensation		3601-3602	195,750.00	195,750.00	130,500.00	195,750.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	306,000.00	306,000.00	229,389.80	306,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,844,229.00	7,844,229.00	4,117,973.80	8,195,952.00	(351,723.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,900.00	9,900.00	19,901.69	20,000.00	(10,100.00)	-102.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	318,143.00	318,143.00	66,888.04	514,128.73	(195,985.73)	-61.6%
Noncapitalized Equipment		4400	90,680.00	90,680.00	973,794.20	981,483.64	(890,803.64)	-982.4%
Food		4700	275,304.00	275,304.00	430.56	8,478.59	266,825.41	96.9%
TOTAL, BOOKS AND SUPPLIES			694,027.00	694,027.00	1,061,014.49	1,524,090.96	(830,063.96)	-119.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	48,348.00	48,348.00	12,934.55	85,610.00	(37,262.00)	-77.1%
Dues and Memberships		5300	352,074.00	352,074.00	432,756.58	450,000.00	(97,926.00)	-27.8%
Insurance		5400-5450	309,969.00	309,969.00	202,719.26	309,969.00	0.00	0.0%
Operations and Housekeeping Services		5500	572,000.00	572,000.00	195,698.42	748,700.00	(176,700.00)	-30.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	576,408.00	576,408.00	341,186.19	560,763.00	15,645.00	2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,712,408.00	3,712,408.00	1,226,182.33	3,022,556.00	689,852.00	18.6%
Communications		5900	75,861.00	75,861.00	35,108.91	75,861.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,647,068.00	5,647,068.00	2,446,586.24	5,253,459.00	393,609.00	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	900,000.00	900,000.00	540,000.00	900,000.00	0.00	0.0%
TOTAL, DEPRECIATION			900,000.00	900,000.00	540,000.00	900,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	271,968.00	271,968.00	171,805.00	295,394.00	(23,426.00)	-8.6%
Debt Service								
Debt Service - Interest		7438	58,338.00	58,338.00	15,817.26	38,198.00	20,140.00	34.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			330,306.00	330,306.00	187,622.26	333,592.00	(3,286.00)	-1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			33,888,246.00	33,888,246.00	17,879,693.68	35,998,905.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Palisades Charter High
Los Angeles Unified
Los Angeles County

Second Interim
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

19 64733 1995836
Form 62I

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,907.00	2,907.00	2,907.00	2,907.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,907.00	2,907.00	2,907.00	2,907.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,907.00	2,907.00	2,907.00	2,907.00	0.00	0%

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 2020-21 Projected Year Totals
 Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
 Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,998,905.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,986,372.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	900,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	38,198.00
4. Other Transfers Out	All	9200	7200-7299	295,394.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,850,057.82
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,083,649.82
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,928,884.14

Palisades Charter High
Los Angeles Unified
Los Angeles County

Second Interim
2020-21 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
Form ESMOE

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		2,907.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,607.46
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,230,596.82	9,367.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,230,596.82	9,367.25
B. Required effort (Line A.2 times 90%)	24,507,537.14	8,430.53
C. Current year expenditures (Line I.E and Line II.B)	27,928,884.14	9,607.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 2020-21 Projected Year Totals
 Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
 Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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Second Interim
2020-21 Original Budget
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and

9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	0000	-5,660,535.36
Explanation:OPEB liability part of the beginning balance.		
Total of negative resource balances for Fund 62		-5,660,535.36

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	9790	-5,660,535.36
Explanation:OPEB liability part of the beginning balance.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2020-21 Board Approved Operating Budget
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and

9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

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EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400). PASSED

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Explanation:OPEB liability part of the beginning balance.		
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CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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**Second Interim
 2020-21 Projected Totals
 Technical Review Checks**

Palisades Charter High
 Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

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PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
 2020-21 Actuals to Date
 Technical Review Checks

Palisades Charter High
 Los Angeles Unified

Los Angeles County

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

Palisades Charter High School
At-a-Glance
Budget Timeline
2020-2021

Category	Objec t Code	2020-2021 Board		2020-2021 Revised Budget (E- Learn/Return 2nd Semester, per CA gov 7/30/2020) 8/17/20		1st Interim updates 10/31/2020		2nd Interim Updates 01/31/2021		
		Approved Budget, 6/5/20	Adopted	Acutals to Date 10/31/2020	Acutals to Date 11/30/2020	Actuals to Date 12/31/2020	Actuals to Date 01/31/2021			
Revenue										
LCFF	8011	\$ 27,196,847	\$ 29,539,184	\$ 8,607,191	\$ 29,539,379	\$ 10,597,920	\$ 14,228,241	\$ 16,218,970	\$ 29,539,379	
Federal	8200	\$ 1,653,358	\$ 2,673,650	\$ 1,347,306	\$ 2,534,912	\$ 1,424,465	\$ 1,479,842	\$ 1,593,932	\$ 2,485,095	
State	8500	\$ 969,722	\$ 1,203,854	\$ 468,281	\$ 1,204,517	\$ 604,570	\$ 781,398	\$ 781,411	\$ 1,201,361	
Local	8600	\$ 3,842,816	\$ 3,201,689	\$ 916,756	\$ 3,107,154	\$ 1,415,536	\$ 1,668,293	\$ 1,905,030	\$ 2,917,323	
Total		\$ 33,662,742	\$ 36,618,377	\$ 11,339,534	\$ 36,385,962	\$ 14,042,491	\$ 18,157,774	\$ 20,499,342	\$ 36,143,158	
Expense										
Certificated Salaries	1000	\$ 14,103,004	\$ 14,379,666	\$ 3,694,699	\$ 14,921,160	\$ 5,026,906	\$ 6,648,731	\$ 7,494,170	\$ 14,997,660	
Classified Salaries	2000	\$ 4,369,612	\$ 4,563,058	\$ 988,965	\$ 4,833,155	\$ 1,330,786	\$ 1,685,149	\$ 2,032,328	\$ 4,794,155	
Benefits	3000	\$ 7,844,229	\$ 8,083,440	\$ 2,193,704	\$ 8,193,544	\$ 2,819,194	\$ 3,457,917	\$ 4,117,974	\$ 8,195,951	
Books & Supplies	4000	\$ 694,027	\$ 1,521,035	\$ 859,501	\$ 1,521,063	\$ 885,943	\$ 967,589	\$ 1,061,014	\$ 1,524,091	
Services	5000	\$ 5,647,067	\$ 5,381,420	\$ 1,401,049	\$ 5,529,549	\$ 1,758,261	\$ 2,116,986	\$ 2,446,586	\$ 5,252,458	
Depreciation	6000	\$ 900,000	\$ 900,000	\$ 165,987	\$ 900,000	\$ 209,601	\$ 259,935	\$ 280,653	\$ 900,000	
Interest/Other Outgo	7000	\$ 330,306	\$ 353,730	\$ 110,420	\$ 353,730	\$ 136,267	\$ 162,001	\$ 187,622	\$ 333,592	
Total		\$ 33,888,246	\$ 35,182,349	\$ 9,414,325	\$ 36,252,201	\$ 12,166,958	\$ 15,298,308	\$ 17,620,347	\$ 35,997,907	
Net ending balance, financial reporting										
		\$ (225,503)	\$ 1,436,029	\$ 1,925,209	\$ 133,761	\$ 1,875,534	\$ 2,859,466	\$ 2,878,995	\$ 145,250	

Palisades Charter High School - 2nd Interim Report and Actuals Until 1/31/21

ADA	2907	2020-2021 Budget			2020-2021	2020-2021 2nd Interim Projections			2nd vs 1st interim	% Received/Spent	Comments
		Obj Code	Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 01/31/21	Unrestricted	Restricted			
A. Revenues											
LCFF/Revenue Limit Sources											
	8011	15,339,022	16,660,100	14,565,870	8,011,228	14,427,146		14,427,146	(138,724)	56%	P-1 Cert #s 2/19/21
	8012	4,732,251	5,139,818	6,558,368	3,279,184	6,777,702		6,777,702	219,334	48%	P-1 Cert #s 2/19/21
	8019	-	-	-	-	351,819		351,819	351,819	0%	
	8096	7,125,574	7,739,266	8,415,141	4,928,558	7,982,712		7,982,712	(432,429)	62%	
		27,196,847	29,539,184	29,539,379	16,218,970	29,539,379	-	29,539,379	-	55%	
Federal Revenues											
	8181	602,592	602,675	602,592	349,537		592,214	592,214	(10,378)	59%	\$203.79/ADA per LAUSD SELPA 2/12/21
	8220	322,006	161,003	48,301	681		20,000	20,000	(28,301)	3%	high risk + 2 mos hybrid @ 25%
	8290	315,175	315,175	293,836	-		292,616	292,616	(1,220)	0%	per cde 12/31/2020
	8290	62,303	62,303	56,571	-		58,610	58,610	2,039	0%	per cde 12/31/2020
	8290	2,526	2,526	3,546	-		3,546	3,546	-	0%	per cde 12/31/2020
	8290	3,535	3,535	3,560	-		3,560	3,560	-	0%	per cde 12/31/2020
	8290	23,337	23,337	23,410	-		23,809	23,809	399	0%	per cde 12/31/2020
	8290	37,102	37,102	37,102	-		34,746	34,746	(2,356)	0%	per cde 12/31/2020
	8290	20,000	20,000	20,000	-		10,000	10,000	(10,000)		
	8290	264,782	261,630	261,630	131,181		261,630	261,630	-	50%	per CDE
	8290	-	1,076,721	1,076,721	1,076,721		1,076,721	1,076,721	-	100%	
	8290	-	107,643	107,643	35,812		107,643	107,643	-	33%	
		1,653,358	2,673,650	2,534,912	1,593,932	-	2,485,095	2,485,095	(49,817)	58%	
Other State Revenues											
	8520	27,050	13,525	4,104	3,765		5,000	5,000	896	75%	high risk + 2 mos hybrid @ 25%
	8550	136,251	136,270	136,270	136,264	136,264		136,264	(6)	100%	\$46.87/ADA
	8560	444,771	436,110	436,110	170,811	436,050		436,050	(60)	39%	\$150/ADA
	8560	156,978	142,463	142,463	2,311		142,443	142,443	(20)	2%	\$49/ADA
	8590	-	252,447	252,447	252,447		252,447	252,447	-	100%	State share of LLM
	8590	192,599	223,040	223,040	205,729		207,000	207,000	(16,040)	99%	
	8590	12,073	-	-	-	12,073		12,073	12,073		
	8590	-	-	10,084	10,084		10,084	10,084	-	100%	
		969,722	1,203,855	1,204,518	781,411	584,387	616,974	1,201,361	(3,157)	65%	
Other Local Revenues											
	8311	1,908,009	1,908,272	1,908,009	1,106,751		1,832,864	1,832,864	(75,146)	60%	\$630.50/ADA per LAUSD SELPA 2/12/21
	8634	269,348	134,674	40,402	-		-	-	(40,402)		no a la carte sales
	8560	911,000	504,284	504,284	269,715	430,000		430,000	(74,284)	63%	
	8660	129,459	129,459	129,459	32,075	129,459		129,459	-	25%	
	8679	125,000	125,000	125,000	114,830		125,000	125,000	-	92%	
	8699	500,000	400,000	400,000	381,659	400,000		400,000	-	95%	
		3,842,816	3,201,689	3,107,154	1,905,030	959,459	1,957,864	2,917,323	(189,832)	65%	
		33,662,743	36,618,378	36,385,963	20,499,342	31,083,225	5,059,933	36,143,158	(242,805)	57%	
B. Expenditures											
Certificated Salaries											
	1110	13,033,997	13,033,997	13,048,319	6,437,700	11,451,664	1,634,155	13,085,819	37,500	49%	(ED TECH COORDINATOR SALARY, \$22K)

Palisades Charter High School - 2nd Interim Report and Actuals Until 1/31/21

ADA	2907	2020-2021 Budget			2020-2021 Actuals to Date 01/31/21	2020-2021 2nd Interim Projections			2nd vs 1st interim	% Received/Spent	Comments	
		Obj Code	Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)		1st Interim (3 mo hybrid, 10/31/2020)	Unrestricted	Restricted				Total
		4300	-	207,000	207,000	77,293	-	189,755	189,755	(17,245)	18%	CTE teacher allocations (IMA & Non-Cap)
		4350	143,800	166,467	166,467	32,009	99,567	66,900	166,467	-	17%	
		4390	23,343	23,343	23,343	3,218	23,343	-	23,343	-	13%	
		4400	90,680	761,728	800,000	906,185	95,000	821,048	916,048	116,048	108%	
		4700	275,304	152,597	104,253	431	-	8,479	8,479	(95,774)	0%	high risk + 2 mos hybrid @ 25%
			694,027	1,521,035	1,521,063	1,061,014	368,910	1,155,181	1,524,091	3,028	64%	
										-		
Services										-		
		5210	4,197	1,000	1,000	168	500	500	1,000	-	17%	
		5220	44,151	44,151	104,151	12,767	5,000	79,610	84,610	(19,541)	10%	Shift title 2 pd to salaires
		5310	352,074	430,391	430,391	432,757	351,755	98,245	450,000	19,609	99%	
		5400	309,969	309,969	309,969	202,719	309,969	-	309,969	-	51%	
		5510	146,000	146,000	344,700	71,407	150,200	172,500	322,700	(22,000)	19%	Hybrid estimate for PPE Supplies (2 mos @\$44K, with one time cost of PPE @\$126K, \$2.5K pre hybrid/high risk)
		5520	426,000	426,000	426,000	124,292	426,000	-	426,000	-	29%	
		5610	576,408	574,763	574,763	341,186	526,763	33,000	559,763	(15,000)	55%	3 mos hand wash rental @ \$6K/mo, shift repair exp to captial (\$15K)
		5811/5812	491,348	275,913	361,518	5,936	177,051	79,164	256,215	(105,303)	1%	2 mos hybrid busing + add'l costs @\$165K + at risk busing @\$15K
		5800	26,500	26,500	26,500	17,137	26,500	-	26,500	-	33%	
		5803	500	500	500	1,089	1,200	-	1,200	700	4%	
		5810	2,664,883	2,481,196	2,345,020	923,540	666,730	1,445,601	2,112,332	(232,688)	33%	Assumes 2 mo hybrid model costs for Caf�, Janitorial, & security
		5821	389,500	389,500	389,500	184,738	230,000	197,000	427,000	37,500	34%	sped legal
		5831	2,500	2,500	2,500	1,503	2,500	-	2,500	-	60%	
		5840	22,847	22,847	22,847	40,025	83,650	-	83,650	60,803	98%	\$13K (spectrum) + \$70K (LACOE Tech non e-rate)
		5850	17,000	17,000	17,000	12,029	17,000	2,000	19,000	2,000	71%	
		5860	5,000	5,000	5,000	1,829	1,829	-	1,829	(3,171)	27%	
		5890	92,330	92,330	92,330	38,357	82,585	9,745	92,330	-	34%	CTE curriculum (\$9.7K)
		5910	75,860	75,860	75,860	35,109	75,860	-	75,860	-	39%	
			5,647,067	5,321,420	5,529,549	2,446,586	3,135,093	2,117,365	5,252,458	(277,091)	38%	
										-		
Capitlay Outlay										-		
		6100								-		
		6200	87,866	167,866	192,866	229,719	255,000	-	255,000	62,134	109%	\$11K fencing + shift from repairs to capex (\$15K)
		6400	235,000	235,000	235,000	50,934	235,000	-	235,000	-	21%	E-rate project
		6500	-	-	-	-	-	-	-	-		
			322,866	402,866	427,866	280,653	490,000	-	490,000	62,134	61%	
										-		
Depreciation Expense (Financial Reporting Basis)		6900	900,000	900,000	900,000	540,000	900,000	-	900,000	-	33%	
										-		
Other Outgo										-		
		7299	271,968	295,392	295,394	171,805	295,394	-	295,394	-	50%	
		7438	58,338	58,338	58,338	15,817	38,198	-	38,198	(20,140)	24%	
			330,306	353,730	353,732	187,622	333,592	-	333,592	(20,140)	46%	
										-		
Total Expenditures (Financial Reporting Basis)			33,888,245	35,122,349	36,252,203	17,879,694	28,658,661	7,339,246	35,997,907	(254,296)	42%	

Palisades Charter High School - 2nd Interim Report and Actuals Until 1/31/21

ADA	2907	2020-2021 Budget			2020-2021	2020-2021 2nd Interim Projections			2nd vs 1st interim	% Received/Spent	Comments
		Obj Code	Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 01/31/21	Unrestricted	Restricted	Total		
		33,311,111	34,625,215	35,780,069	17,620,347	28,248,661	7,339,246	35,587,907	(192,162)	43%	
									-		
		(225,502)	1,496,029	133,760	2,619,648	2,424,564	(2,279,314)	145,250	11,490		
		351,632	1,993,163	605,894	2,878,995	2,834,564	(2,279,314)	555,250	(50,644)		(Revenue - Expenses: Cash Reporting Basis)
									-		
									-		
									-		
		(225,502)	1,496,029	133,760	2,619,648	2,424,564	(2,279,314)	145,250	11,490		
									-		

Palisades Charter High School Multi-Year Projection: 2020-2021 2nd Interim and Projections Until 2023-2024

		2020-2021: Hybrid 2 mos: 2nd Interim	2021-2022		2022-2023		2023-2024	
Revenues		Totals	% change	Totals	% change	Totals	% change	Totals
LCFF		\$ 29,539,379	3.63%	\$ 30,610,710	2.92%	\$ 31,506,066	3.01%	\$ 32,453,748
Federal Revenue	8100-8299	1,039,101	30.71%	1,358,234	1.28%	1,375,619	1.61%	1,397,766
Other State	8300-8599	719,757	3.84%	769,254	1.28%	779,100	1.61%	791,644
One time/New revenue - Learning Loss/Mitigation Funds, COVID-19 grant, CTEIG funds	8300-8599	2,327,598	-82.81%	400,000	0.00%	400,000	0.00%	400,000
Local	8600-8799	2,517,323	3.84%	2,878,536	1.28%	2,915,381	0.00%	2,962,319
Total Revenue		\$ 36,143,158	-0.35%	\$ 36,016,733	2.66%	\$ 36,976,166	2.78%	\$ 38,005,477
Change in Revenue				\$ (126,425)		\$ 959,433		\$ 1,029,311
Expenditures			Increase Factor		Increase Factor		Increase Factor	
Certificated Salaries								
Teachers		\$ 13,839,647	100.0%	\$ 13,929,647	100.0%	\$ 14,019,853	100.0%	\$ 14,110,610
Admin		905,118	100.0%	906,928	100.0%	907,154	100.0%	907,381
step & column off schedule		252,895	0.8%	112,758	0.8%	113,445	0.8%	114,137
Total Certificated	1000-1999	\$ 14,997,660		\$ 14,949,333	0.61%	\$ 15,040,452	0.61%	\$ 15,132,127
Classified								
Base		4,311,580	100.00%	4,210,580	100.00%	4,237,572	100.00%	4,264,721
Admin		410,452	100.00%	411,273	100.00%	411,340	100.00%	411,408
step & column off schedule		72,123	0.7%	33,740	0.7%	33,937	0.7%	34,136
Total classified	2000-2999	\$ 4,794,155	-2.89%	\$ 4,655,592	0.59%	\$ 4,682,849	0.59%	\$ 4,710,265
Stat. benefits - Cert STRS		2,381,280	-0.06%	2,379,934	13.75%	2,707,281	0.62%	2,724,153
Other Certificated Benefits		381,416	2.04%	389,181	1.07%	393,337	1.29%	398,402
Stat. benefits - Class PERS		977,461	-6.88%	910,168	15.02%	1,046,851	4.41%	1,093,017
Other Classified Benefits		433,030	-2.12%	423,839	0.78%	427,143	0.87%	430,847
lifetime benefits		306,000	100.0%	691,000	100.0%	691,000	100.0%	691,000
Medical benefits		3,716,765	104.5%	3,884,019	104.5%	4,058,800	104.5%	4,241,446
Total Benefits	3000-3999	\$ 8,195,951	5.88%	\$ 8,678,142	7.45%	\$ 9,324,412	2.73%	\$ 9,578,865
Books & Supplies	4000-4999	1,524,091	1.57%	872,015	1.82%	887,886	2.12%	906,709
Services	5000-5999	5,252,458	1.57%	5,717,276	1.82%	5,721,330	2.12%	5,842,623
Capital Outlay	6000-6999	490,000		500,000		500,000		500,000
Other Outgo	7100-7299							
Indirect	7300-7399	295,394		306,107		315,061		324,537
Interest/Debt Service	7400-7499	38,198		58,338		11,784		4,731
other uses	7610-7699							

Palisades Charter High School Multi-Year Projection: 2020-2021 2nd Interim and Projections Until 2023-2024

<u>Revenues</u>	2020-2021: Hybrid 2 mos: 2nd Interim	2021-2022		2022-2023		2023-2024	
	Totals	% change	Totals	% change	Totals	% change	Totals
Total Expenditures, Cash Reporting Basis	\$ 35,587,907	0.42%	\$ 35,736,804	2.09%	\$ 36,483,774	1.41%	\$ 36,999,858
Change in Expenditures - Cash Basis			148,896		746,971		516,083
Total Expenditures, Financial Reporting Basis	35,997,907		36,136,804		36,908,774		37,449,858
Change in unrestricted fund balance-Cash basis	\$ 555,250		\$ 279,929		\$ 492,391		\$ 1,005,619
Change in expenditures, financial reporting basis			138,896		771,971		541,083
Depreciation	\$ 900,000		\$ 900,000		\$ 925,000		\$ 950,000
Fund Balance Change (financial reporting basis, including fixed assets)	\$ 145,250		\$ (120,071)		\$ 67,391		\$ 555,619
Additional OPEB Reporting Requirement (as required by GASB 75)	\$ 1,228,631		\$ 843,631		\$ 843,631		\$ 843,631
Fund Balance with OPEB obligation reported	\$ (1,083,381)		\$ (963,702)		\$ (776,240)		\$ (288,012)
salary	\$ 19,791,815		\$ 19,604,926		\$ 19,723,301		\$ 19,842,392
benefit	\$ 8,195,951		\$ 8,678,142		\$ 9,324,412		\$ 9,578,865
% benefit to salary	41.41%		44.27%		47.28%		48.27%
% salary/benefit of expenses	78.64%		79.14%		79.62%		79.52%
Assumptions to Use (Based on Department of Finance figures)							
STRS	16.150%		15.920%		18.000%		18.000%
PERS	20.700%		23.000%		26.300%		27.300%
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	0.98%		1.57%		1.82%		2.12%
Stat COLA	0.00%		3.84%		1.28%		1.61%
OPEB Liability Amount	\$1,534,631		\$1,534,631		\$1,534,631		\$1,534,631
Unduplicated Count	853.00		853.00		853.00		853.00
LCFF Revenue Calculations							
<u>ADA</u>	ADA %age	Enrollment/ADA (P-2)	Enrollment (lower class size)	Enrollment (Project flat fro	Enrollment (Project Flat)		
<u>Changes in ADA</u>		2,907	2,907	2,907	2,907		
	COLA Factor	0.00%	0.00%	0.00%	0.00%		
	Per student funding (9-12) Updated	\$ 10,160	\$ 29,539,379	\$ 10,530	\$ 30,610,710	\$ 10,838	\$ 31,506,066
						\$ 11,164	\$ 32,453,748
	Total Current Year LCFF Funding		29,539,379	3.63%	30,610,710	2.92%	31,506,066
						3.01%	32,453,748

2020-21 Budget Cash Flow														
PALISADES CHARTER HS														
Description	Source/ Object Codes	Budget 2020-21	July	August	September	October	November	December	January	February	March	April	May	June
STARTING CASH			8,775,858	9,731,603	11,054,867	12,659,860	12,260,269	12,161,264	13,609,166	13,213,524	12,407,215	12,460,933	10,712,092	8,705,877
A. REVENUES														
1) Revenue Limit Sources	8010-8099	+ 29,539,379	1,238,145	1,747,996	3,630,321	1,990,729	1,990,729	3,630,321	1,990,729	1,770,925	2,612,734	789,938	785,651	2,245,655
2) Federal Revenues	8100-8299	+ 2,485,095	36,159	72,318	1,190,341	48,488	77,159	55,377	114,090	84,910	145,648	43,455	43,455	146,343
3) State Revenues	8300-8599	+ 1,201,361	1,006	156,802	381,973	(67,476)	137,295	177,834	1,019	1,461	1,461	146,084	1,461	1,515
4) Local Revenues	8600-8799	+ 2,987,705	127,757	312,742	1,132,285	3,518,229	498,780	252,757	236,736	346,409	229,006	213,182	224,546	219,242
PY Revenues Received		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		= 36,213,540	1,403,067	2,289,858	6,334,920	5,489,970	2,703,963	4,116,290	2,342,574	2,203,705	2,988,849	1,192,659	1,055,112	2,612,756
B. EXPENDITURES														
1) Certificated Salaries	1000-1999	+ 14,997,660	-	1,120,357	1,181,652	1,392,689	1,332,208	1,205,658	1,261,606	1,196,302	1,196,302	1,196,302	1,196,302	1,196,302
2) Classified Salaries	2000-2999	+ 4,794,155	-	216,886	314,483	457,596	341,820	354,364	347,179	439,725	439,725	439,725	439,725	439,725
3) Employee Benefits	3000-3999	+ 8,195,951	337,003	571,173	587,737	697,791	625,491	638,723	660,057	712,571	712,571	718,940	712,571	712,571
4) Books and Supplies	4000-4999	+ 1,524,092	13,789	31,888	19,804	794,021	26,442	81,646	93,425	72,762	72,762	72,762	144,754	144,754
5) Services, Other Operating Exper	5000-5999	+ 5,252,458	148,641	246,426	635,875	370,107	357,212	358,725	329,610	500,644	446,439	446,439	500,644	446,439
6) Capital Outlay	6000-6599	+ 490,000	5,890	78,764	88,290	(6,957)	93,949	-	20,718	40,833	40,833	40,833	40,833	40,833
7) Other Outgoing	7100-7299	+ 295,394	17,773	35,546	23,697	23,697	23,698	23,697	23,697	41,355	20,678	20,678	20,678	20,678
8) Interprogram/Interfund Support C	7300-7399	+ -	-	-	-	-	-	-	-	-	-	-	-	-
9) Other Debt Service	7438-7439	+ 38,198	2,592	2,483	2,372	2,260	2,149	2,037	1,924	5,821	5,821	5,821	5,821	5,821
Principal Payments		-	-	-	-	-	-	-	-	-	-	-	-	-
PY Expenses Paid		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PAYMENTS	35,587,908	= 35,587,908	525,688	2,303,523	2,853,910	3,731,204	2,802,967	2,664,849	2,738,216	3,010,013	2,935,131	2,941,500	3,061,327	3,007,122
NET REVENUES LESS PAYMENTS			877,379	(13,665)	3,481,009	1,758,766	(99,004)	1,451,441	(395,642)	(806,309)	53,718	(1,748,841)	(2,006,215)	(394,367)
D. TOTAL CASH MONTH ENDING			= 9,653,237	9,717,937	14,535,876	14,418,626	12,161,264	13,612,705	13,213,524	12,407,215	12,460,933	10,712,092	8,705,877	8,311,510
E. BALANCE SHEET ADJUSTMENTS														
1) PY Payments														
2) Current Assets														
3) Current Liabilities														
ENDING FUND BALANCE			9,731,603	11,054,867	12,659,860	12,260,269	12,206,862	13,609,166						



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 16, 2021

TOPIC/ AGENDA ITEM:

V. FINANCE
B. 2nd Interim Financial Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the Second Interim Financial Report. The report covers the period of July 1, 2020 through January 31, 2021 and confirms that the school can meet its financial obligations in the current year and subsequent two (2) years.

It is a requirement that the governing board approve the report no later than 45 days after the close of the period being reported. The report is required to be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127. The reports, and supporting data, shall be maintained and made available by the school for public review.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of maintaining a well balanced budget and ensuring compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the second interim report. The financials/report has already been presented to the Budget & Finance Committee for review/feedback.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the Second Interim Report.

RECOMMENDED MOTION:

“To approve the 2020-2021 Second Interim Financial Report.”

Juan Pablo Herrera
Chief Business Officer

Coversheet

Board Resolution: Interfund Transfer Request

Section: V. Finance
Item: C. Board Resolution: Interfund Transfer Request
Purpose: Vote
Submitted by:
Related Material: V.C - Interfund Transfer Materials.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 16, 2021

TOPIC/ AGENDA ITEM:

V. FINANCE

C. Interfund Transfer Request

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve an interfund transfer request during the 2020-2021 year. The State of California will defer over \$5 Million of revenue for PCHS between February through June of 2021. Given the uncertainty and potential for fiscal volatility in the remainder of the school year, the Chief Business Officer proposes that the Board approve an interfund transfer. This would allow PCHS to transfer funds from the Retiree Benefit Fund (Fund 20) into the General Fund (Fund 09).

The funds would only be expensed if PCHS needs them in order to cover operating costs in the remaining part of the 2020-2021 school year.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring PCHS is able to meet its financial obligations in 2020-2021.

OPTIONS OR SOLUTIONS:

An alternative solution is that PCHS explores an external lender/loan, resulting in interest owed.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the interfund transfer request. Once the deferred revenue is received in July/Aug of 2021, PCHS will transfer the funds back to Fund 20.

RECOMMENDED MOTION:

“To approve an interfund transfer of special or restricted funds for 2020-2021. PCHS would temporarily transfer funds from Fund 20 (Retiree Benefit Fund) into Fund 09 (General Fund)”

Juan Pablo Herrera
Chief Business Officer

RESOLUTION OF THE BOARD OF TRUSTEES
of
PALISADES CHARTER HIGH SCHOOL

**RESOLUTION TO ESTABLISH TEMPORARY INTERFUND TRANSFERS
OF SPECIAL OR RESTRICTED FUNDS**

WHEREAS, the governing board of any school district may direct that funds held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code Section 42603; and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account; and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year;

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees of Palisades Charter High School, in accordance with the provisions of Education Code Section 42603 adopts the following authorization for fiscal year **2020-2021** to temporarily transfer funds between the following funds provided that all transfers are approved by the Chief Business Officer, or his/her designee:

General Fund – Fund 09
SP RES FD Post Retirement Benefit Fund – Fund 20

PASSED AND ADOPTED this 16th day of March 2021.

Brooke King
Board of Trustees, Chair
Palisades Charter High School

Coversheet

2020-2021 Audit Engagement

Section: V. Finance
Item: D. 2020-2021 Audit Engagement
Purpose: Vote
Submitted by:
Related Material: V.D - 2020-21 Audit Engagement Materials.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 16, 2021

TOPIC/ AGENDA ITEM:

V. FINANCE
D. 2020-2021 Audit Engagement

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Independent Audit Firm

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The Los Angeles County Office of Education (LACOE) is requesting the annual audit contract information for charter schools for the 2020-2021 Year.

The current contract with Christy White Audit Firm allows PCHS to exercise the option for a 3rd year. The Chief Business Officer is recommending we exercise this option and remain with Christy White Audit Firm in 2020-2021.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring fiscal compliance for PCHS.

OPTIONS OR SOLUTIONS:

An alternative solution is that PCHS explores a different audit firm.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve 2020-2021 Audit Engagement.

RECOMMENDED MOTION:

“To approve the 2020-2021 audit engagement from Christy White Audit Firm. PCHS will exercise the option to retain them for a 3rd year”

Juan Pablo Herrera
Chief Business Officer



**Los Angeles County
Office of Education**

INFORMATIONAL BULLETIN # 5338

9300 Imperial Highway, Downey, California 90242-2890 • (562) 922-6111

Debra Duardo, M.S.W., Ed.D., *Superintendent*

March 2, 2021

TO: Charter School Administrators
Business and Accounting Administrators
Selected Los Angeles County K-12 School Districts

FROM: Philip N. Thi, Enterprise Financial Systems Consultant
Business Charter Schools Unit
Division of School Financial Services

SUBJECT: Charter School Audit Contract Information

The Los Angeles County Office of Education (LACOE) is requesting the annual audit contract information for charter schools. Each charter school is required to respond to LACOE's Business Charter Schools Unit (BCSU) regarding the audit information that is collected annually regardless of when contracts expire. Please use the link provided:

<http://bit.ly/3uor0N4>

Board approval documents are not included as part of the submission form and will need to be submitted to your authorizer in accordance with their requirements.

Chartering authorities are being notified of this request because they have the responsibility to monitor each charter school. Charter schools are required to remit this information by **April 1, 2021**. Charters unable to access the online form link above may complete the [Audit Contract Information Form](#) and return via email to sfs_bcsu@lacoedu.

Questions regarding this bulletin may be directed to BCSU at (562) 401-5574 or SFS_BCSU@lacoedu.

Approved:
Nkeiruka Benson, Director
Division of School Financial Services

PT:lt
Attachment

SFS-A38-2020-2021



Division of School Financial Services
Business Charter Schools Unit (BCSU)

Audit Contract Information

Charter School Name: _____

Charter Number: _____

Audit Firm Information:

Name: _____

Contact: _____

Address: _____

Telephone No.: _____

Email: _____

Indicate contract period and fee for each year.

Contract Period:	Audit Fee*

* If the audit firm charges an hourly rate of if the amount needs an adjustment for the COLA, provide an estimate of the total cost.

Return the completed form by **April 01, 2021
via email to sfs_bcsu@lacoedu**

Completed by: _____
Print Name

Date: _____

Telephone No.: _____



April 3, 2019

Reeve E. Chudd
Board of Trustees, Audit Committee
Palisades Charter High School
15777 Bowdoin Street
Pacific Palisades, CA 90272

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
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www.christywhite.com

*Licensed by the California
State Board of Accountancy*

We are pleased to confirm our understanding of the services we are providing for Palisades Charter High School for the year ending June 30, 2019, with the option to renew for the years ending June 2020 and 2021. We will audit the statement of financial position of Palisades Charter High School as of June 30, 2019, 2020 and 2021, and the related statements of activities, and cash flows for the years then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on the supplementary information in relation to the financial statements as a whole.

1. Charter Organizational Structure
2. Schedule of Average Daily Attendance
3. Schedule of Instructional Time
4. Reconciliation of Financial Reports – Alternative Form with Audited Financial Statements
5. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)

In addition, we will prepare the Federal and State tax returns for fiscal year ending June 30, 2019, with the option to renew for the years ending June 2020 and 2021.

**A Federal Single Audit under Uniform Guidance is applicable in any year that Palisades Charter High School expends more than \$750,000 in Federal funds.*

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the Agencies' financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable.
- The types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If applicable, the Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, if applicable, and *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, if applicable, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of Palisades Charter High School. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the Palisades Charter High School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of the controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance, if applicable.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Palisades Charter High School's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Palisades Charter High School's major programs. The purpose of those procedures will be to express an opinion on Palisades Charter High School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, if applicable. A Federal Single Audit under Uniform Guidance becomes applicable when Palisades Charter High School expends more than \$750,000 in Federal funds in any given year.

Tax Preparation Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary. This engagement pertains to the years per above. Our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Each annual engagement will be complete upon the delivery of completed returns to you.

It is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the bookkeeping and tax services we provide; and for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

In accordance with federal law and under no circumstances will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege. The return(s) may be selected for review by the taxing authorities.

In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Palisades Charter High School in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, if applicable (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance., if applicable, You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; if applicable (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; if applicable (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller General of the United States or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller’s Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2018-19</u>	(optional) <u>2019-20</u>	(optional) <u>2020-21</u>
Audit Services	\$ 13,035	\$ 13,296	\$ 13,565
Tax Preparation	1,200	1,200	1,200
Total Professional Services	<u>\$ 14,235</u>	<u>\$ 14,496</u>	<u>\$ 14,765</u>

**the audit fees listed include a Federal Single Audit under Uniform Guidance*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Palisades Charter High School during the period under this agreement, shall be in addition to the above maximum fee

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the Audit Guide.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2019 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2021 may be secured on a year by year basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Christy White, CPA
President
Christy White Associates

RESPONSE:

This letter correctly sets forth the understanding of Palisades Charter High School.

Please check your selection:

Audit Only

Audit and Tax Preparation



Signature

TRUSTEE / AUDIT COMMITTEE

Title

April 5, 2019

Date

Coversheet

UTLA-PCHS MOU 2020-21

Section: VI. Governance
Item: A. UTLA-PCHS MOU 2020-21
Purpose: Vote
Submitted by:
Related Material: UTLA-PCHS Coversheet_03_16_2021.pdf
PCHS- UTLA MOU for In-Person Instruction_03_12_2021.pdf

DIRECTOR, HUMAN RESOURCES

COVER SHEET FOR AGENDA ITEMS

March 16, 2021

TOPIC/AGENDA ITEM:

GOVERNANCE

- A. Approve the UTLA-PCHS tentative Memorandum of Understanding for 2020/2021 addressing the necessary health and safety conditions for PCHS to require the physical presence of UTLA bargaining unit members to provide in-person instruction during the 2020-2021 school year.

PERSONNEL INVOLVED:

Board of Trustees, UTLA-PCHS members, PCHS Admin and staff, will impact the ability of students to return to campus for a portion of the Spring 2021 semester.

ISSUES INVOLVED:

Approving PCHS position on UTLA-PCHS Memorandum of Understanding for 2020/2021. This document directly impacts faculty and staff. This document indirectly impacts students and shareholders.

IMPACT ON SCHOOL MISSION, VISION OR GOALS:

The action requested of the Board today will support a portion of students returning to campus for in person, on-site, interaction with other students, faculty and staff. All on-site activities will follow strict health and safety guidelines.

HUMAN RESOURCE DIRECTOR'S RECOMMENDATION:

The Director of Human Resources recommends that the Board approve of the 2020/2021 Memorandum of Understanding between UTLA-PCHS and PCHS.

RECOMMENDED MOTION:

“ Motion: to approve the UTLA-PCHS Memorandum of Understanding for 2020/2021.”

**MEMORANDUM OF UNDERSTANDING
FOR NECESSARY CONDITIONS TO PHYSICALLY REOPEN PALISADES
CHARTER HIGH SCHOOL FOR IN-PERSON INSTRUCTION**

March 12, 2021

This Memorandum of Understanding (“MOU”) specifically addresses the necessary health and safety conditions for PCHS to require the physical presence of UTLA bargaining unit members to provide in-person instruction during the 2020-2021 school year. This MOU is not exhaustive in that it does not address other provisions that need to be bargained for a comprehensive Side Letter between UTLA and PCHS regarding the scope of in-person instruction for PCHS students in a hybrid or other model.

PCHS and UTLA, through this MOU, in the negotiation of a comprehensive Side Letter, and in other collaboration and negotiations, commit to the shared goal of maximizing the receipt of revenue pursuant to Senate Bill 86 to benefit PCHS students, while at the same time safeguarding the health and safety of staff and students.

Section I: Required Health and Safety Conditions for Required Presence of Bargaining Unit Members for In-Person Instruction

UTLA bargaining unit members may be required to provide in-person service, consistent with a comprehensive Side Letter regarding the scope of in-person instruction, when the following three health and safety conditions are met:

- A. Los Angeles County is in the Red Tier, as currently defined by the California Department of Public Health and according to California’s Blueprint for a Safer Economy.
- B. All staff reporting to PCHS has had the opportunity (eligibility and access) to be fully vaccinated for achieved immunity at the prescribed schedule, including the time prescribed as being needed to achieve immunity after receiving the full vaccine dosage.
- C. On all matters relating to health and safety procedures and protocols, PCHS shall adhere to the most recent COVID guidelines issued by the California Department of Public Health (“CDPH”), the California Department of Industrial Relations Division of Occupational Safety and Health (Cal/OSHA), and the Los Angeles County Department of Health.

In the event Los Angeles County re-enters the Purple Tier, and public health orders require a return to 100% distance learning, the parties will revert to the status quo existing on the date of this MOU. In the event Los Angeles County re-enters the Purple Tier, and public health orders continue to allow schools that were open in the Red Tier to remain open after entering the Purple Tier, and/or recommend 100% distance learning unless certain conditions are met, and/or

otherwise do not require a return to 100% distance learning, the parties will immediately meet and negotiate potential revisions to this MOU to address the changed circumstances.

The necessary health and safety conditions articulated in this MOU are not exhaustive. Accordingly, both parties jointly acknowledge PCHS's obligation to consistently collaborate with all stakeholders, including but not limited to UTLA bargaining unit members, in facilitating transparent compliance with the language in Section I.C. above.

Section II: Vaccination of School Staff

- A. PCHS shall continue to actively support and assist the Los Angeles County Department of Public Health in coordinating the administration of COVID-19 vaccination for all school staff, to the best of PCHS's ability, including the measures listed below:
 - 1. PCHS shall continue to communicate with all staff in writing about the availability of the COVID-19 vaccine, including where they may receive the vaccine and how to make an appointment, if necessary, to receive the vaccine.
 - 2. PCHS shall provide written educational materials to all staff about the vaccine, including accurate information from the Centers for Disease Control (CDC) on the vaccine's benefits, risks, and efficacy rates.
 - 3. PCHS shall allow staff to be vaccinated during their work hours and shall provide up to three hours during work hours per dose, including observation reaction time, with no loss of pay.
 - 4. PCHS shall provide up to three (3) days of paid sick leave as needed to any unit member who becomes ill from side effects (acute tiredness, headache, muscle pain, chills, fever, nausea) as a result of receiving the COVID-19 vaccine. Unit members shall not be required to utilize contractual or statutory leave for this purpose.

Section III: Testing

- A. Before students and staff return to school sites for in-person instruction, PCHS shall offer COVID testing to all students and staff assigned to return to any school or worksite. PCHS shall continue to make free COVID testing available to students and staff during normal work hours, with every effort made to ensure a result turnaround time between twenty-four (24) and forty-eight (48) hours.

For the term of this agreement, PCHS shall offer testing as follows:

1. Baseline testing will be offered and conducted for all students and staff during the seven (7) days prior to a physical reopening of PCHS for regular in-person instruction. All PCHS students and staff who will be returning to the school campus will be provided with a back-to-school baseline test. Students whose families choose to continue distance learning will not be allowed to participate in this testing program.
 2. While Los Angeles County is in the Red Tier, as currently defined by the California Department of Public Health, PCHS shall offer COVID testing for all students and staff at least every two (2) weeks.
 3. While the county risk level for Los Angeles County is in the Orange or Yellow Tier, as defined by the California Department of Public Health, PCHS shall offer symptomatic and response COVID testing per California Department of Public Health guidance.
 4. Nothing in this MOU precludes unit members from obtaining a COVID-19 test through a source other than PCHS.
- B. In response to any school site/work site outbreak, PCHS shall adhere to Los Angeles County Department of Health guidelines and Cal-OSHA requirements, and take immediate action to address the schoolsite/worksite conditions.
- C. Upon notification that an employee or student has been infected with COVID-19, PCHS shall initiate contact tracing, in conjunction with local health department officials. PCHS shall inform all bargaining unit members who may have been in proximity with the infected individual, during the infectious period, of their potential exposure in writing within one (1) workday. This notice shall also include a description of the COVID-19 related benefits available to unit members and PCHS's disinfection plan that will be implemented. A copy of such notice shall be provided to UTLA at the same time it is provided to the affected unit members.
- D. PCHS shall create and maintain a Public Dashboard on the school website that reports all instances of positive cases that have occurred among PCHS's students and/or staff. The Dashboard shall be updated within one (1) full work day of PCHS receiving confirmation of a positive test.

Section IV: Preparation for a Return to In-Person Learning

- A. All bargaining unit members scheduled to physically return for work at a school or work site, with the exception of substitute teachers not working in a long-term assignment, shall be provided the voluntary option of scheduling up to fifteen (15) hours of on-site preparation time at their school or work site. Unit members utilizing this option shall receive their regular hourly rate of pay. The hours shall be scheduled in coordination with the site administrator during times outside of the unit member workday.
- B. The day before students return for hybrid in-person instruction shall be prioritized for staff planning, preparation, and training on safety procedures and protocols. When possible, the majority of time shall be used for individual unit member preparation.

Section V: Health Screening

PCHS shall ensure all students, staff, and visitors are screened for symptoms prior to entering the campus.

Section VI: Physical Distancing

- A. PCHS shall make reasonable efforts to ensure minimum physical distancing of six (6) feet between student workspaces, between educator and student workspaces, and between employee workspaces, or where difficult to do so to have a minimum of four (4) feet distance and a solid barrier between the two people.
- B. PCHS shall make reasonable efforts to ensure that people movement around and through school site buildings is unidirectional where hallways or walkways are equal to or less than twelve (12) feet wide to maintain physical distancing. Hallways and walkways that are more than twelve (12) feet wide may be divided to become separate six (6) or more feet wide hallways and walkways. Directional markers and physical distancing signage should be posted throughout the school site.
- C. PCHS shall have multiple access points, with specifically assigned entrance and exit locations to limit congregation. Unit members shall not be required to monitor ingress and egress locations outside of their contractual workday, and shall be compensated at their hourly rate of pay if and when they are authorized by PCHS to do so voluntarily.
- D. All required meetings, including staff meetings, grade level meetings, department meetings, or professional development meetings shall be conducted virtually. In the event Los Angeles County enters the Orange

Tier, UTLA and PCHS will meet to discuss whether or not these meetings can be conducted safely in person.

Section VII: Additional Health & Safety Measures

- A. Masks - All adults and students must wear proper face coverings secured over both their nose and mouth at all times on campus. (Proper face masks do not include pulling shirts or other articles of clothing up over the nose and mouth, gaiters, or bandanas.) PCHS shall supply and require the use of proper masks, in accordance with Los Angeles County Department of Public Health guidelines for all staff and students.
- B. N95/KN95 Masks – Fit-tested N95 masks or CDC-approved brands of KN95 masks shall be provided for staff with high numbers of daily workplace contacts in an indoor space, including, but not limited to, school nurses. Other unit members shall be provided with such masks upon request.
- C. Hand Sanitizer and Soap - PCHS shall comply with the following hand washing logistical requirements:
 - 1. Every room with a sink shall be stocked with soap, hand sanitizer, and paper towel dispensers.
 - 2. Every classroom shall be provided with hand sanitizer.
 - 3. Non-classroom workspaces shall be provided hand sanitizer.
 - 4. Hand sanitizer or portable hand washing stations shall be provided at each campus perimeter ingress and egress point.
 - 5. All hand washing/hand sanitizing supplies noted above or otherwise provided shall be checked and restocked immediately as needed and prior to the beginning of each day.
- D. Nightly cleaning and disinfecting - PCHS shall ensure all classrooms, restrooms, and workspaces are cleaned and disinfected nightly, including but not limited to desks, doorknobs, light switches, faucets, and other high touch fixtures, using the safest and most effective disinfectant necessary, with products recommended by federal, state, and/or local health officials. Unit members shall not be expected to provide these services.
- E. Ventilation - In-person instruction may commence in those occupied areas that are equipped with a centralized Ventilation system with air filtration with a minimum efficiency reporting value (MERV) of 13.

Section VIII: Additional Unit Member Issues

- A. At-Risk Unit Members - PCHS shall make every effort to provide reasonable accommodations for unit members who provide medical documentation that they:
 - 1) are in a high-risk category related to COVID-19, or
 - 2) live with someone who is in a high-risk category related to COVID-19 (who does not work outside the home)

- B. COVID-19 Infected and Quarantined Unit Members - Unit members who are required to be quarantined by PCHS and cannot perform duties remotely shall be placed on paid leave during work hours they cannot perform duties remotely, which shall not be deducted from their contractual or statutory leave.

Section IX: COVID-19 Compliance Task Forces

PCHS shall have a COVID-19 Compliance Task Force. The UTLA Chapter Chair (or a Chapter Chair appointed designee) shall be a member of the task force. Training for participants shall be made available by PCHS. The task force shall meet no less than once per week during the contractual workday while in the Red Tier, once every other week when in the Orange Tier, and once a month when in the Yellow Tier, with substitute coverage provided, to address health and safety compliance issues at the school.

The PCHS COVID-19 Compliance Task Force shall be comprised of one representative from each labor union representing employees in PCHS, the Executive Director/Principal, the Director of Human Resources, the PCHS Director of Operations, and the School Nurse. In support of the task force work, the Executive Director/Principal (or designee) shall conduct a walk-through with the same frequency as the task force meetings as described above, to ensure that PCHS COVID-19 policies, guidelines, and best practices, as well as all applicable provisions of this MOU, are being followed. The Executive Director/Principal (or designee) will report any deficiencies, including those remedied, to the task force. The task force shall be expected to remedy all identified deficiencies in a timely manner that reflects the urgency of each deficiency.

Section X: Substitute Teacher Pay

To enhance PCHS' ability to recruit and hire substitute teachers, PCHS shall increase substitute teacher compensation as follows:

- Effective April 5, 2021 the regular day substitute pay rate shall be \$220/day.
- Effective April 5, 2021 the long-term substitute pay rate shall be \$246/day.

This MOU applies for the remainder of the 2020-2021 school year only.

AUTHORIZED SIGNATURES:

UTLA-PCHS Representative

PCHS Representative

Date: _____

Date: _____

Coversheet

Sunshine of PCHS Initial Proposal to UTLA 2021-22

Section: VI. Governance
Item: B. Sunshine of PCHS Initial Proposal to UTLA 2021-22
Purpose: Vote
Submitted by:
Related Material: Initial PCHS Proposal to UTLA_03_16_2021.pdf

INITIAL PROPOSAL
OF THE
PALISADES CHARTER HIGH SCHOOL
TO UNITED TEACHERS LOS ANGELES-PCHS

March 16, 2021

The Palisades Charter High School presents the following initial proposal to UTLA-PCHS for upcoming re-opener negotiations for the 2021-2022 school year.

PCHS looks forward to productive, collaborative negotiations ending in amendments to the collective bargaining agreement serving the best interests of students, staff, parents and the community, on the following topics:

1. Article XV — Salaries and Stipends (automatic reopener)
2. Article XVI — Health and Welfare Benefits (automatic reopener, including regarding retiree benefits)
3. Article IX — Hours, Duties & Work Year
4. Article XI — Discipline & Personnel Files