



Palisades Charter High School

Board Meeting

Date and Time

Tuesday September 19, 2023 at 5:00 PM PDT

Location

Gilbert Hall, Palisades Charter High School
15777 Bowdoin Street, Pacific Palisades, CA 90272

*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>.

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Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
Opening Items			
A.	Call the Meeting to Order	Sara Margiotta	
B.	Record Attendance and Guests		2 m
C.	Public Comment		30 m
<p><i>"Public Comment" is available to all audience members who wish to speak on any agenda item or under the general category of "Public Comment." "Public Comment" is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to two (2) minutes, per person. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Board, shall have twice the allotted time to speak, and the total allocated time shall be appropriately increased as well. Govern Code § 54954.3(b)(2).</i></p> <p>Google Form Public Comment Procedure: A Google form is available 24 hours prior to the meeting for Public Comment. Please refer to the Dewey Dolphin email or copy/paste this link https://forms.gle/kSsxkvL6T9GgXpdEA. Your comment will be read aloud by the Board Vice Chair. Public comments submitted through the Google form will be read after the public comments presented live at the meeting. General public comments not read after 60 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).</p>			
D.	Approve Minutes	Approve Minutes Sara Margiotta	2 m
Approve minutes for Board of Trustees Annual Goal Setting Retreat on September 9, 2023			
E.	Approve Minutes	Approve Minutes Sara Margiotta	2 m
Approve minutes for Board Meeting on August 22, 2023			

	Purpose	Presenter	Time
II. Organizational Reports			5:36 PM
A. Student Report	FYI	Rustin Kharrazi	5 m
B. Parent Report	FYI	Melissa Schilling, Saken Sherkhanov, Kristina Irwin	5 m
C. Represented Classified Staff Report	FYI	Andrew Paris	5 m
D. Unrepresented Classified Staff Report	FYI	Karen Ellis	5 m
E. Faculty Report	FYI	Maggie Nance, David Pickard, Tyler Farrell	5 m
F. Human Resources Director (HR) Report	Vote	Dr. Martha Monahan	5 m
"To approve Local Assignment Option for certificated employees to work outside of their primary credential area."			
G. Director of Operations Report	FYI	Don Parcell	5 m
H. Admin. Safety and Security Team	FYI	Brooke King	5 m
I. Director of Development Report	FYI	Mike Rawson	5 m
J. Chief Business Officer (CBO) Report	FYI	Juan Pablo Herrera	5 m
K. Executive Director/Principal (EDP) Report	FYI	Dr. Pam Magee	5 m
III. Board Committees (Stakeholder Board Level Committees)			6:31 PM
A. Academic Accountability Committee Update	FYI	David Pickard IV	5 m
B. Budget & Finance Committee Update	FYI	Sara Margiotta	5 m
C. Election Committee Update	FYI	David Pickard IV	5 m
D. Charter Committee Update	FYI	Sara Margiotta	5 m
IV. Board Committees (Board Members Only)			6:51 PM
A. Board Members Only- Committee Updates	FYI	Various	5 m
• Grade Appeal Committee			

	Purpose	Presenter	Time
• Survey Committee			

V. Academic Excellence 6:56 PM

A. Back to School Night Recap	FYI	Dr. Pam Magee	5 m
B. Acellus Contract Update	FYI	Tammie Wilson	5 m

VI. PESPU Sunshine Proposal 7:06 PM

A. PESPU Sunshine Proposal	Vote	Dr. Martha Monahan	5 m
B. PCHS Sunshine Proposal	Vote	Dr. Martha Monahan	5 m

VII. Finance 7:16 PM

A. 2022-23 Unaudited Actuals Report	Vote	Juan Pablo Herrera	5 m
"To approve the 2022-2023 Unaudited Actuals Report."			
B. 2023-24 Budget Update	FYI	Juan Pablo Herrera	5 m
C. 2021-22 Actuarial Valuation	Vote	Juan Pablo Herrera	5 m
"To approve the 2021-2022 Actuarial Valuation."			
D. 2021-22 Form 990 / Tax Return	Vote	Juan Pablo Herrera	5 m
"To approve the 2021-2022 Form 990 and the Tax Return."			
E. 2023-24 EPA Budget	Vote	Juan Pablo Herrera	5 m
"To approve the 2023-2024 EPA Budget."			
F. Certificated Substitute Pay Increase	Vote	Dr. Martha Monahan	5 m
"To approve the proposed certificated substitute pay rate increase. The daily rate shall be \$35.4555 per hour. The Long Term Rate shall be \$47.8488 per hour."			
G. Salary Schedule Reclassification	Vote	Dr. Martha Monahan	5 m
"To approve the salary schedule reclassification. One existing campus aide position will reclassify into a campus security lead position."			

	Purpose	Presenter	Time
VIII. Governance			7:51 PM
A. BOT Goal Setting Retreat (Recap)	FYI	Sara Margiotta	5 m
IX. Consent Agenda: Finance Items			7:56 PM
A. School Organized Conferences/Trips	Vote	Sara Margiotta	5 m
<ul style="list-style-type: none"> • October 27-October 29 Council Campground - Angelus Oaks, CA Supervising Teacher: Maggie Nance 			
X. New Business / Announcements			8:01 PM
A. Announcements / New Business	FYI	Sara Margiotta	1 m
<ul style="list-style-type: none"> • Date of the next regular Board Meeting: Tuesday, October 17, 2023 at 5:00pm 			
B. Announce items for closed session, if any.	FYI	Sara Margiotta	1 m
XI. Closed Session			8:03 PM
A. Conference with Legal Counsel - Anticipated Litigation	Vote		5 m
<ul style="list-style-type: none"> • Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code Section 54956.9: (one potential cases) 			
B. Employee complaint/Assignment/Discipline/Dismissal/Release	Vote	Dr. Martha Monahan	5 m
<ul style="list-style-type: none"> • (Govt. Code section 54957) (Education Code section 44929.21) 			
C. Potential Litigation	Vote		5 m
<ul style="list-style-type: none"> • Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code section 54956.9 			

	Purpose	Presenter	Time
XII. Open Session			8:18 PM
A. Return to Open Session	FYI	Sara Margiotta	1 m
B. Report Out on Action Taken In Closed Session, If Any.	FYI	Sara Margiotta	1 m
XIII. Closing Items			8:20 PM
A. Adjourn Meeting	FYI	Sara Margiotta	1 m

Coversheet

Approve Minutes

Section: I. Opening Items
Item: D. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Board of Trustees Annual Goal Setting Retreat on September 9, 2023



Palisades Charter High School

Minutes

Board of Trustees Annual Goal Setting Retreat

Date and Time

Saturday September 9, 2023 at 10:00 AM

Location

The Swarthmore Room
15225 Palisades Village Lane
Pacific Palisades, CA 90272

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

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

Trustees Present

David Pickard IV, Karen Ellis, Kiumars Arzani, Kristina Irwin, Maggie Nance, Rustin Kharrazi, Saken Sherkhanov, Sara Margiotta, Tyler Farrell

Trustees Absent

Andrew Paris, Melissa Schilling, Robert Rene

Ex Officio Members Present

Dr. Pam Magee, Juan Pablo Herrera

Non Voting Members Present

Dr. Pam Magee, Juan Pablo Herrera

Guests Present

Martha Monahan

I. Opening Items

A. Call the Meeting to Order

Sara Margiotta called a meeting of the board of trustees of Palisades Charter High School to order on Saturday Sep 9, 2023 at 10:13 AM.

B. Record Attendance and Guests

C. Public Comment

Milo Drake: I am here from Transgender Awareness Club and I want to express concern over the restrooms at Pali High and a need for more single-cell restrooms for students. We want to do more education and awareness towards transgender students. We would also like to establish complaint forms for the deans for when there are prejudice incidents towards other students.

Olivia Zaidel: I am here to share ASU's goals for this year. We want to raise awareness to Asian voices and Asian hate that may happen on campus. The discrimination of AAPI individuals has been brought up in our meetings this year and we would like to work towards educating the community on Asian lives and individuals.

Emma Nakaoka: Another large goal of ours is to address mental health and bring more resources to help students. Focus on racial discrimination through mental health

resources. We would like to engage more in cultural education, as well as get faculty more involved. Filipino heritage month is coming up and we would like to plan more events to celebrate AAPI heritage.

D. Welcome and Introductions (Ice Breaker)

Sara Margiotta: What is your connection to Pali high and tell us what your worst job was and why?

II. Review 2022-2023 Schoolwide Goals

A. Breakout Group(s) Session

Dr. Pam Magee presented the 2021-2023 PCHS Schoolwide Goals and guiding documents:

LCAP Goals (2021-2024) Local Control Accountability Plan/Learning Continuity & Attendance Plan

1. Increased Proficiency & Academic Achievement
2. Prepare graduates for post-secondary experiences
3. Safe & Positive School Environment
4. Modernization (Facilities, technology, clean energy)

WASC Goals (2017-2023) Western Association of Schools and Colleges

1. Academic growth - Narrow the education opportunity gap
2. Diverse and personalized professional development
3. Communication and Data - Develop a system of centralized, expedient, external and internal data collection, analysis, and distribution
4. Positive and equitable climate
5. Subsidize transportation for PCHS families who can least afford it, and provide alternative transportation options in order to sustain PCHS' diversity
6. Expand and continuously improve PCHS' systemic student support
7. Maintenance/Facilities - PCHS will continue to work with LAUSD to maintain a clean facility in good repair (space and aging infrastructure)

Charter Authorization (2020-2025 extended 2026) and Annual LAUSD Charter School Division Compliance Review

1. Governance
2. Student Achievement

3. Organizational Management, Programs, and Operations
4. Fiscal Operations

III. Update Long Term Schoolwide Goals (through 2026)

A. Breakout Group(s) Session

Academic Achievement:

PCHS will continue to provide rigorous relevant curriculum meeting the needs of diverse learners.

- Evaluate means to expand the number of course options for students.
- Expand and communicate the benefits and processes of dual enrollment and CTE pathways.
- Expand academic intervention access and availability.
- Increase UC Honors courses
- Study sessions/tutors

Diversity, Equity, Climate:

Social

- 3 C's form adjustments, anonymity, outline specific issues.
- Expand groups and make accessible, food budget for social/cultural groups.
- Social media presence emphasized.

Academic

- Field trips included in budget for social/cultural groups.
- Incorporating education in Pali Periods (diversity).
- Guest speakers

Resources

- Stand against hate form
- Single stall restrooms
- Pali Period, educating school and is mandatory for whole campus.
- Newsletter to get parents Involved.
- Transportation
- Big blue bus
- Informing frosh
- Culture chats

Communication:

Working

- Announcements
- Leadership Show
- Parent Square

What's Next

- Student newsletter
- Updated website on student life and other
- Parent square, information meeting/Zoom, family involvement

Budget/Development:

- Be sure to focus on LCAP plan and is student centered.
- Refine budgeting process
- Developing and cultivating relationships/fundraising with local businesses.
- Identifying a vision for the school and allocating monies to carry out that vision.

Student Socio-emotional Well-Being:

- PCHS will foster and cultivate a community mindful of socio-emotional wellness inside and outside the classroom.
- PCHS will explore opportunities and bring awareness to mental health, stress-management, and consequences-free assistance.
- Within the first month of each semester, an intervention will be held to communicate socio-emotional support resources to students and encourage development of relationships and with mental health and counseling teams.
- Parent education on mental health support for students.

IV. New Business / Announcements

A. Announcements / New Business

- The date of the next board meeting is Tuesday, September 19th, 2023.

B. Announce items for closed session, if any.

V. 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 12:54 PM.

Respectfully Submitted,
David Pickard IV

Coversheet

Approve Minutes

Section: I. Opening Items
Item: E. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on August 22, 2023



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday August 22, 2023 at 5:00 PM

Location

Gilbert Hall, Palisades Charter High School
15777 Bowdoin Street, Pacific Palisades, CA 90272

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Trustees Present

Andrew Paris, David Pickard IV, Karen Ellis, Kiumars Arzani, Kristina Irwin, Maggie Nance, Melissa Schilling, Rustin Kharrazi, Saken Sher Khanov, Sara Margiotta (remote), Tyler Farrell

Trustees Absent

Robert Rene

Ex Officio Members Present

Dr. Pam Magee, Juan Pablo Herrera

Non Voting Members Present

Dr. Pam Magee, Juan Pablo Herrera

Guests Present

Jeff Roepel, Martha Monahan

I. Opening Items

A. Call the Meeting to Order

Maggie Nance called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday Aug 22, 2023 at 5:07 PM.

B. Record Attendance and Guests

C. Public Comment

Destiny Williams: I'm concerned about our continued use of Acellus, as the California Department of Education sent a letter to all schools (<https://www.cde.ca.gov/nr/el/le/yr20ltr0921.asp>) noting:

"Acellus lessons may contain highly inappropriate content and may not meet state legal requirements surrounding instructional materials.

Examples of objectionable content brought to our attention include:

Racist depictions of Black Americans.

At least one question that perpetuates Islamophobic stereotypes.

A lesson that uses words and images associated with a firearm."

The racist depictions of Black Americans included photos of a single black mother and her child, and then a white mother and father and their child, with the question, "Which is a family?" The answer was the white family rather than the black family. There was a slide noting how important slavery was to the economy. There was a depiction of Harriet Tubman as a thief due to her rescue missions to save slaves. There was a lesson where the teacher pulled out a gun and noted "G is for Gun." There was a multiple choice

answer about terrorist group names including "Towelban." These were not simply mistakes, rather a full systemic racist program developed by a cult leader, Roger Billings, who created his own school to give himself and others honorary doctorates to act as developers of educational content.

Why do we continue to support this organization?

Anonymous: I am the parent of a current Pali High student. I object to the use of a new program, e-Hallpass, due to its privacy implications. This program is offered by Securly, Inc., doing business as Eduspire Solutions. Eduspire's privacy policy states they collect a lot of information about students, not just location information. I do not consent to having my student tracked. I do not consent to the collection of additional data about my student.

According to Eduspire's privacy policy, in addition to collecting students' geolocation information, Eduspire also collects mobile device ID, device name and model, and collects student data through cookies, web beacons, and other technologies: information regarding a student's personal computing device, browser type, browser language, operating system, Internet Protocol ("IP") address, and the actions a student or user takes while using the Services including while online (such as the web pages viewed or blocked, the length of time a student visited a website, links clicked, and messages sent or posted). Eduspire also collects students' Social Networking Site activity including students' public and private posts on Social Networking Sites and other messaging activity. The company also stores social networking activity with other student information. Eduspire specifically states they use this information to track students' online activities, including the information a student distributes, displays, or shares. The company also collects information about parents.

Per Eduspire's privacy policy of deleting student information at the direction of the school, what is Pali High's deletion policy/schedule?

Securly's privacy policy does not match Eduspire's privacy policy. Which privacy policy will govern?

EdSurge reported in March 2022 (<https://www.edsurge.com/news/2022-03-25-the-school-hall-pass-is-going-digital-is-that-a-good-thing>) various privacy concerns. A senior fellow at Sesame Workshop questioned, "once we start tracking kids throughout their day, is there already in place specific guidelines for what is considered worthy of disciplinary action and what is not?" She worried that absent clear guidelines, the new data could be used to unfairly target students based on the biases of officials. "For the most vulnerable populations in schools, what are the unintended consequences? Are there usual adolescent things that teens engage in that are now going to be penalized [more harshly]?"

Vice reported in August 2022 (<https://www.vice.com/en/article/dy73n7/ehallpass-1000-thousand-schools-monitor-bathroom>) that e-Hallpass's system of monitoring resembles the monitoring that Amazon conducts on its workers, which tracks for how long its staff goes to the toilet, and is used to penalize workers for "time off task." The use of these automated tools have led to increased surveillance of students in schools, and employees in places of work. A director of a cybersecurity non-profit was quoted as saying that, "While the problems they purport to solve are real, they also introduce other risks to students - including the risks of spurious accusations and targeted harassment by school officials and law enforcement." Further, "the increased scrutiny offered by surveillance tools has been shown to be disproportionately targeted against minorities, recent immigrants, LGBTQ kids, and other marginalized groups." (This potential disproportionate targeting is also concerning because Eduspire's team members do not appear to have a single minority represented, see: <https://eduspiresolutions.org/about/>. Securly's leadership team seems to suffer from the same problem of lack of representation, see: <https://www.securly.com/about-us/>.)

The National Cybersecurity Alliance has specifically reported that data privacy for the LGBTQ+ community is vitally important, see: <https://staysafeonline.org/online-safety-privacy-basics/data-privacy-crucial-lgbt-community/>. "A privacy data breach that exposes someone's sexual orientation can have far-reaching effects, including the loss of employment, loss of familial relationships and friendships and even the potential for physical harm or death." The NCA goes on to state that, "Coupled with the heightened risks that LGBT individuals face from a data privacy breach is the fact that LGBT community members tend to be earlier adopters and heavier users of the internet and online services than their heterosexual counterparts." LGBT individuals may have heightened risk because "...the internet is often the first tentative step for seeking both information and community."

Data breaches are common. In fact, LAUSD reported in February 2023 that approximately 2,000 student assessment records were posted on the dark web, see: <https://www.latimes.com/california/story/2023-02-22/lausd-cyber-attack-includes-at-least-2-000-student-records>. This article also reported a data breach in Long Beach Unified involving at least 130,000 student names.

Not only do students, especially LGBTQ+ students, have to worry about potential data breaches, but also direct monitoring from school officials about their bathroom use and other data collected by e-Hallpass. In addition, Eduspire states they may disclose student information to comply with the law, a judicial proceeding, court order, subpoena, or other legal process, further putting LGBTQ+ and other students at risk.

Overall, I find this program to be intrusive and an invasion of students' privacy. I object to this surveillance of my student. I encourage Pali High to not implement this technology.

D.

Approve Minutes

Melissa Schilling made a motion to approve the minutes from Board Meeting on 06-20-23.

Sara Margiotta seconded the motion.

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

Roll Call

Sara Margiotta	Aye
Robert Rene	Absent
Andrew Paris	Aye
Maggie Nance	Aye
Kristina Irwin	Aye
Tyler Farrell	Aye
Kiumars Arzani	Aye
Rustin Kharrazi	Aye
David Pickard IV	Aye
Melissa Schilling	Aye
Saken Sherkhonov	Aye
Karen Ellis	Aye

E. Approve Minutes

Maggie Nance made a motion to approve the minutes from Board Meeting (Budget) on 06-06-23.

Melissa Schilling seconded the motion.

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

Roll Call

Melissa Schilling	Aye
Karen Ellis	Aye
Kristina Irwin	Aye
Andrew Paris	Aye
Maggie Nance	Aye
Tyler Farrell	Aye
Rustin Kharrazi	Aye
Sara Margiotta	Aye
David Pickard IV	Aye
Saken Sherkhonov	Abstain
Kiumars Arzani	Aye
Robert Rene	Absent

II. Organizational Reports

A. Student Report

Rustin Kharrazi:

- First football game last Friday, very successful.
- Back to School Spirit week coming up
- Preparations for Homecoming game and dance
- Excited to share ideas from ASB class with Board

B. Parent Report

Melissa Schilling, Saken Sherkhonov, Kristina Irwin: Nothing to report at this time.

C. Represented Classified Staff Report

Andy Paris: Nothing to report at this time.

D. Unrepresented Classified Staff Report

Karen Ellis: Nothing to report at this time.

E. Faculty Report

David Pickard IV: Report stands as submitted.

F. Human Resources Director (HR) Report

Dr. Martha Monahan: Report stands as submitted.

G. Director of Operations Report

Don Parcell: Report stands as submitted.

H. Admin. Safety and Security Team

Don Parcell: Working on Pali Period safety drill for next week.

I. Director of Development Report

Nothing to report at this time.

J. Chief Business Officer (CBO) Report

Juan Pablo Herrera: Report stands as submitted.

- 2022-2023 budget, ending with a positive budget and the school is in great financial health.

K. Executive Director/Principal (EDP) Report

Dr. Pam Magee: Report stands as submitted.

- A lot of work over the summer and hope everyone gets a chance to review the EDP report.

- Back to School Night coming up on September 14th.
- A lot of discussion about Acellus and we are working to identify alternatives. We have students that are currently in the middle of courses are looking into new contracts moving forward.
- Working with Pali Academy Director to ensure mental health supports are in place.

Maggie Nance: Have you heard anything from the LAUSD board meeting about our fence?

Dr. Pam Magee: We are waiting to hear whether they will pass the fence proposal.

Maggie Nance: We had discussed last year about keeping Acellus for the entire academic year. Is that still happening?

Dr. Pam Magee: There have been changes and it is something we are looking at as an institution. We are leaning more toward UC Scout as an online learning platform.

III. Board Committees (Stakeholder Board Level Committees)

A. Academic Accountability Committee Update

David Pickard IV: Nothing to report at this time.

B. Budget & Finance Committee Update

Sara Margiotta: Nothing to report at this time.

C. Election Committee Update

David Pickard IV: Nothing to report at this time.

D. Charter Committee Update

Sara Margiotta: Nothing to report at this time.

IV. Board Committees (Board Members Only)

A. Board Members Only- Committee Updates

Grade Appeal Committee: Nothing to report at this time.

Survey Committee: Nothing to report at this time.

V. Academic Excellence

A. Attendance/Admissions Administrator Update

Dr. Pam Magee: Revised position has been posted in the materials and we have been looking at all of our administrative positions to ensure there is an equitable distribution of duties. Dr. Amy Onyendu has taken a principal position in Santa Monica/Malibu Unified School District and we are restructuring and will be posting the job soon.

VI. Athletic Update

A. Football Game Physician Contract

Dr. Pam Magee: We have an approved contract for the next 4 years and do not need to vote on an agreement.

VII. UTLA Tentative Agreement

A. UTLA Tentative Agreement

Dr. Martha Monahan: I am pleased to announce that we bargained throughout the summer and have a tentative agreement to present, which can be found in the board materials (pg. 53).

Melissa Schilling made a motion to approve the Tentative Agreement executed by and between Palisades Charter High School and United Teachers Los Angeles–Palisades Charter High School, from July 1, 2023 through June 30, 2026 as presented.

Sara Margiotta seconded the motion.

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

Roll Call

Robert Rene	Absent
Melissa Schilling	Aye
Kiumars Arzani	Aye
Saken Sherkhonov	Aye
Kristina Irwin	Aye
Andrew Paris	Abstain
Rustin Kharrazi	Aye
Maggie Nance	Abstain
David Pickard IV	Abstain
Tyler Farrell	Abstain
Karen Ellis	Aye
Sara Margiotta	Aye

VIII. Finance

A. 2023-2024 Budget Update

Juan Pablo Herrera: Brief updated budget was presented, which can be found in the board materials.

More updates coming at September board meeting.

Maggie Nance: DoF projected COLA is what future raises are based on, is that correct?

Juan Pablo Herrera: Yes, the contract stipulates that salary increases are based on COLA minus 1%.

B. Discussion Regarding Substitute Pay

Dr. Martha Monahan: This is something we have discussed last year and many times after. Our sub rate is lower than surrounding school districts. We have hired more substitute teachers, but want to be sure our pay rate is competitive. The next step is bringing the proposal to budget and finance committee.

IX. Governance

A. LAUSD CSD Annual Review

Dr. Pam Magee presented the LAUSD Charter School Division Annual Review, which can be found in the board materials.

Juan Pablo Herrera: We received a score of 2 out of 4 on fiscal operations. We have received quality feedback and are working to improve our fiscal operations. Overall, we are in a significantly improved position of financial health. There was much positive feedback, but we do have opportunities for improvement as a school and are working towards implementing these goals.

B. Election of Board Officer - Board Chair

Maggie Nance nominates Sara Margiotta as PCHS Board Chair

- Sara Margiotta accepts the nomination

Maggie Nance made a motion to approve Sara Margiotta as PCHS Board of Trustees Chair for the 2023-2024 year.

Andrew Paris seconded the motion.

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

Roll Call

Sara Margiotta	Aye
Kiumars Arzani	Aye
Andrew Paris	Aye
Saken Sherkhonov	Aye
Tyler Farrell	Aye
Rustin Kharrazi	Aye
Robert Rene	Absent
Melissa Schilling	Aye
Maggie Nance	Aye
Karen Ellis	Abstain

Roll Call

Kristina Irwin Aye
David Pickard IV Aye

C. Election of Board Officer - Board Vice Chair

Melissa Schilling nominates Maggie Nance as PCHS Board Vice-Chair

- Maggie Nance accepts the nomination.

Melissa Schilling made a motion to approve Maggie Nance as PCHS Board of Trustees Vice-Chair for the 2023-2024 year.

Andrew Paris seconded the motion.

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

Roll Call

Rustin Kharrazi Aye
Robert Rene Absent
Maggie Nance Aye
Melissa Schilling Aye
Karen Ellis Aye
Andrew Paris Aye
Kiumars Arzani Aye
Tyler Farrell Aye
David Pickard IV Aye
Saken Sherkanov Aye
Sara Margiotta Aye
Kristina Irwin Aye

D. Election of Board Officer - Board Secretary

Maggie Nance nominates David Pickard IV as PCHS Board Recording Secretary

- David Pickard IV accepts the nomination.

Melissa Schilling made a motion to approve David Pickard IV as PCHS Board of Trustees Recording Secretary for the 2023-2024 year.

Andrew Paris seconded the motion.

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

Roll Call

Tyler Farrell Aye
Saken Sherkanov Aye
Rustin Kharrazi Aye
Kristina Irwin Aye
Kiumars Arzani Aye
Andrew Paris Aye
David Pickard IV Aye
Melissa Schilling Aye
Sara Margiotta Aye

Roll Call

Karen Ellis	Aye
Maggie Nance	Aye
Robert Rene	Absent

X. Consent Agenda: Finance Items

A. School Organized Conferences/Trips

Maggie Nance made a motion to approve the following school organized conferences/trips: - Attendee: Karen Ellis | September 20-September 23 | National Association of College Admission Counseling (NACA), Baltimore, MD. - Attendee: Chelsay Showers | February 14-February 17 | National Association of Psychology Convention, New Orleans, LA - Attendee: Guadalupe Gutierrez | February 14-February 17 | National Association of Psychology Convention, New Orleans, LA.

Kiumars Arzani seconded the motion.

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

Roll Call

Andrew Paris	Aye
Rustin Kharrazi	Aye
Saken Sherkhonov	Aye
Karen Ellis	Abstain
Sara Margiotta	Aye
Tyler Farrell	Aye
David Pickard IV	Aye
Melissa Schilling	Aye
Kristina Irwin	Aye
Robert Rene	Absent
Maggie Nance	Aye
Kiumars Arzani	Aye

XI. New Business / Announcements

A. Announcements / New Business

- Date of the Annual Goal Setting Retreat: Saturday, September 9, 2023 at 10:00am
- Date of the next regular Board Meeting: Tuesday, September 19, 2023 at 5:00pm

B. Announce items for closed session, if any.

XII. 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 6:29 PM.

Respectfully Submitted,
David Pickard IV

Documents used during the meeting

- Faculty Board Report 08_22_2023.pdf
- Human Resources Board Report 08_22_2023.pdf
- Operations Board Report 08_22_2023.pdf
- Development Board Report 8_22_2023.pdf
- CBO Board Report 08_22_2023.pdf
- EDP Board Report 08_22_2023.pdf
- AP Admissions and Attendance.pdf
- Tentative Agreement (2023 Successor Agreement) (Signed).pdf
- 2023-24 Budget Update.pdf
- PALIHS 8798 Annual Performance-Based Oversight Visit Report 2022-2023.pdf
- Conference_Travel Request.pdf

Coversheet

Human Resources Director (HR) Report

Section: II. Organizational Reports
Item: F. Human Resources Director (HR) Report
Purpose: Vote
Submitted by:
Related Material: Board Motion - Local Authorization 09_19_2023.pdf
HR Board Report 09_19_2023.pdf



PALISADES

CHARTER HIGH SCHOOL

DIRECTOR OF HUMAN RESOURCES

COVER SHEET FOR LOCAL ASSIGNMENT OPTIONS

SEPTEMBER 19, 2023

TOPIC/ AGENDA ITEM:

Authorization of Local Assignment Options for employees who are working outside of their primary credential area.

PERSONNEL INVOLVED:

Seven PCHS Certificated Staff Members

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Education Code (EC) and Title 5 Regulations (T5) provide local educational agencies (LEAs) with educator assignment options that can be used when an LEA is unable to assign a certificated employee with the appropriate credential. These options, known as Local Assignment Options (LAOs), allow flexibility at the local level and are used solely at the discretion of the LEA. governing board approval is required annually. This is intended to guarantee transparency in assignments, as board agendas are public and accessible to parents and stakeholder groups.

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

The action requested of the Board today will allow PCHS to maintain compliance with California Statewide Assignment Accountability System (CalSAAS) requirements.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the Local Assignment Option for the following certificated employees:

Christopher Laterzo
Meike Paniza
David Suarez
Mairghread Nance

Amir Osterweil
Jesus Adam Licea
Crystal Storey

DIRECTOR OF HUMAN RESOURCES' RECOMMENDATION:

The Director of Human Resources recommends that the Board approve the recommendation.

RECOMMENDED MOTION:

“To approve Local Assignment Option for certificated employees to work outside of their primary credential area.”

Martha Monahan, Ed.D.
Director of Human Resources



PALISADES CHARTER HIGH SCHOOL

Human Resources Report Board of Trustees Meeting September 19, 2023

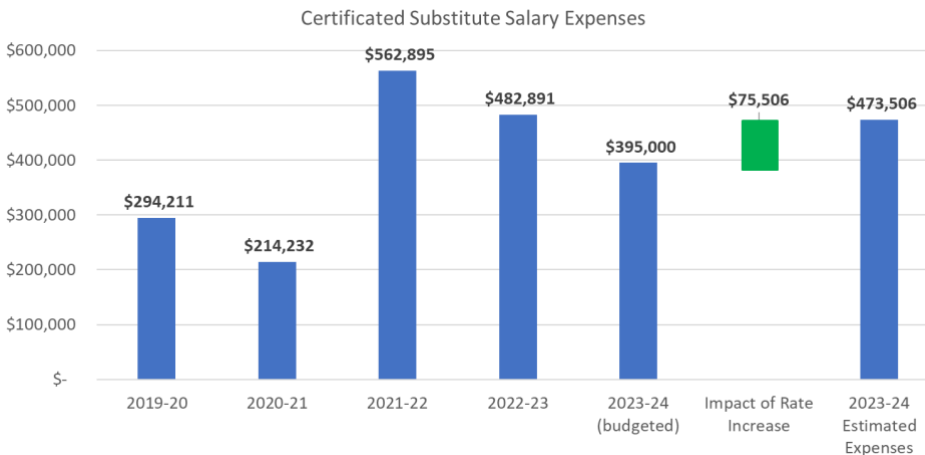
Substitute Pay Increase Recommendation

To attract the highest quality teachers for our students, PCHS administration and UTLA/PCHS recommend increasing the hourly rate for certificated substitutes to align with the LAUSD pay rate. This recommendation will be made to the next meeting of the Budget and Finance Committee.

	<u>PCHS</u>	<u>LAUSD</u>
Daily Rate	\$31.00	\$35.45554
Long Term Rate	\$39.33	\$47.84876

The estimated annual impact (2023-24) is \$75,506. This assumes we retain the same quantity of certificated substitute teachers.

Please note, it is difficult to estimate the impact because our substitute expenses have significantly varied over the past 4 years. Additional detail is included in the Board packet under this agenda item.



CTC Declaration of Need

Education Code (EC) and Title 5 Regulations (T5) provide local educational agencies (LEAs) with educator assignment options that can be used when an LEA is unable to assign a certificated employee with the appropriate credential. These options, known as Local Assignment Options (LAOs), allow flexibility at the local level and are used solely at the discretion of the LEA.

governing board approval is required annually. This is intended to guarantee transparency in assignments, as board agendas are public and accessible to parents and stakeholder groups.

Local Assignment Approval is recommended for the following credentialed employees who work outside their primary credential area:

Christopher Laterzo holds an Educational Specialist credential and has completed coursework through Los Angeles County of Education (LACOE) to teach Tier I and Tier II math. This certification requires annual approval from the Governance Board.

Meike Paniza holds a Career Technical Education (CTE) credential in Arts, Media and Entertainment, Business and Finance, as well as Marketing, Sales and Service. She is working toward her English Learners Authorization (ELA). This authorization should be completed by the end of the 2023-2024 school year.

David Suarez has a single subject Social Science credential and is working toward his Physical Education credential. This credential should be completed by the end of the 2023-2024 school year. Authorization is required to teach one period of Physical Education.

Mairghread Nance has a single subject credential in Spanish and is working toward her Physical Education credential. This credential should be completed by the end of the 2023-2024 school year. Authorization is required to teach one period of Physical Education.

Amir Osterweil has a single subject credential in Social Science and has served as a Tech Coach at Pali. He requires authorization to teach AP Computer Science.

Jesus Adam Licea holds a single subject credential in Physical Education. He has completed the requirements for a Preliminary Administrative credential and requires temporary authorization for the 2023-2024 school year as he completes his fifth year as a credentialed educator.

Crystal Storey holds an Educational Specialist credential and has passed the California Subject Examination for Teachers (CSET) for General Science. This certification requires annual approval from the Governance Board.

Collective Bargaining

PESPU: Consistent with the relevant provisions of the Educational Employment Relations Act (Government Code section 3540 et seq.), including Section 3547 of the Government Code, the Palisades Charter High School ("PCHS") sunshines the following initial proposals for re-opener negotiations with Palisades Educational Support Personnel United ("PESPU") relating to the parties' collective bargaining agreement ("CBA") that expired on June 30, 2022. Specifically, PCHS will propose modifications relating to the following items under the parties' collective bargaining agreement ("CBA"):

Article 9	Hours and Overtime
Article 12	Wages and Salaries, Pay Allowances, Differentials and Special Salary Practices
	New article on reclassification

Reclassification

The purpose of this action is to approve the salary schedule reclassification for a classified position (PESPU). The recommendation is to reclassify an existing campus aide position into a campus security lead position. This will not add an additional employee, it will only reclassify an existing position.

Over the past few years, PCHS has utilized an interim campus security lead, who receives an additional stipend(s). The proposed salary would simply take the existing campus aid salary schedule, layer on the existing stipends, so that the position can now be formally Board approved.

The Budget & Finance committee approved this on October 10, 2022. It was presented to the Board later that month, but it was not on the agenda for a vote, so only a discussion took place. The PCHS administrative team is now bringing the same request through the process.

CBO estimates that the annual impact of the salary schedule reclassification is \$3,007 per year (excluding cost-of-living-adjustments or negotiated increases).

Human Resources Activity

New Hires

Nicole Montanez	Certificated School Nurse
Nadia Munninger	Science Teacher (temp)
Charles Loving De Coster	Paraprofessional

Resignations & Leaves

Briyanna Cox	Paraprofessional
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Closed Session

Public Employee Discipline/Dismissal/Release, pursuant to Government Code Section 54957:

None.

Respectfully Submitted,
Martha Monahan, Ed.D.
Director of Human Resources

Coversheet

Director of Operations Report

Section: II. Organizational Reports
Item: G. Director of Operations Report
Purpose: FYI
Submitted by:
Related Material: Director of Operations Board Report 09_19_2023.pdf



PALISADES CHARTER HIGH SCHOOL

Board of Trustees Meeting - Operations Report September 19, 2023

Permits & Setups:

- **Permit Revenue for August:** ~\$43,383
- **Banners & Permits:** Going very well and lots of ongoing interest/demand
- **Filming** – With both WGA & SAG still on strike, there is minimal filming activity, but still some.
- **Set-Ups/Events:** Orientation, PD Days, Various Meetings, New Pali Family Breakfast, BTSN, etc.

MGAC/Pool:

- Sunday Hours (10am – 2pm) open now through End of September
- Safety Coordination supporting After School Activities EAP and Lockdown training 9/13/2023
- Pool work including concrete repair, facility painting and underwater plaster work to be completed by 9/18/2023
- Pool Committee to form soon to review larger scale renovations coming down the road

Safety & Security:

- Last Safety Drill was 9/13 emphasizing Lockdown. Next up is 10/19 for Earthquake (Great Shakeout)
- Campus Safety Supplies are in place as needed
- Security operating as best we can. More guards/adults as needed, especial for Nutrition & Lunch

Transportation/Buses:

- All Transportation Programs (Regular Bus, Late Bus, Comp Bus, SPED, Public) operating as needed
- TAP Cards being given out upon request – 800+ already distributed
- SPED needed another vehicle for Home-to-School Transportation. Additional costs given to Finance.

Information Technology:

- 1:1 Devices and Charging Stations all distributed. Feedback to date has been very positive
- Large volume of typical school-year start requests have been received/resolved
- Major Application support, as well as Faculty/Staff/Student support, ongoing
- Ongoing facilitation/support of several EdTech digital classroom resources to ensure all applications are accounted for, accessible/usable and can be supported by IT
- Working with our data management vendor extensively to support school needs

Facilities/Projects:

- Main Water shut off/on Station Pressure issues repaired.
- Window fans installed and set to exhaust at Cafeteria to help with ventilation.
- NEW Kiln Machine installed and electrical aspect upgraded as well.
- Gym Bleachers: 326 courtside seats replaced
- Gym HVAC Project almost done – End of Oct
- Campus-Wide A/C Project – A&E Kick-Off meeting recently conducted
- Common Area Modernization Design Contractor plans drafted – Should be submit to LAUSD soon

Coversheet

Director of Development Report

Section: II. Organizational Reports
Item: I. Director of Development Report
Purpose: FYI
Submitted by:
Related Material: Director of Development Board Report 09_19_2023.pdf



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CHARTER HIGH SCHOOL

Development Report Board of Trustees Meeting September 22, 2023

Report date: 9/14/2023

TOTAL FUNDS RAISED TO DATE:	Fund	Prior Report	YTD	Inc/Dec.	Budget
The PCHS Fund	General	\$0	\$100,605	\$100,605	\$500,000
PCHS Fund Pledges Outstanding	General	\$0	\$6,350		
Pali Alumni Fund	General	\$0	\$0	\$0	
TOTAL UNRESTRICTED FUNDS RAISED		\$0	\$106,955	\$106,955	\$500,000
Rest. Donations/Pledges - Recd	General	\$0	\$1,700	\$1,700	0
Rest. Donations/Pledges	General	\$0	\$0	\$0	0
TOTAL RESTRICTED FUNDS RAISED		\$0	\$1,700	\$1,700	\$0
TOTAL FUNDS RECEIVED		\$0	\$108,655	\$108,655	\$500,000

TOTAL EXPENSES TO DATE:

Bacio Design	\$0	\$1,000
L.A. Press Printing	\$0	\$0
American Direct		
Mail	\$2,669	\$6,900
Postage	\$265	\$600
Subscriptions	\$200	\$17,737
Credit Card service fees	\$524	\$7,500
Salaries & Benefits (Campus Unification/Development Dir)	\$19,253	\$88,906
Justice League		
Banner	\$300	\$200
Videography	\$0	\$0
Donor Bricks	\$0	\$1,500
Donor Breakfast	\$0	\$0
Donor Refund	\$0	\$0
Pali High Booster Club (split donation)	\$0	\$750
New Parent Welcome Breakfast	\$2,720	\$2,400
TOTAL EXPENSES FOR UNRESTRICTED FUNDS	\$25,931	\$127,493



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TOTAL NET FUNDS

\$82,724

\$372,507

Comments and Campaigns initiated to date:

- 1.) Joint Appeal with Booster Club sent
8//14/23
- 2.) New Parent Welcome Breakfast was held for 315 parents on 8/26/23
- 3.) PCHS Fund comparison: \$108,655 this year/\$123,362 last year. Best YTD was \$123,362**
- 4.) PCHS Fund donor comparison: 70 this year/**80** last year
- 5.) Back to School Night Campaign began on 9/11

Coversheet

Executive Director/Principal (EDP) Report

Section: II. Organizational Reports
Item: K. Executive Director/Principal (EDP) Report
Purpose: FYI
Submitted by:
Related Material: EDP Board Report 09_19_2023.pdf
Pali Safety Brochure_PS_Page_1.pdf
Pali Safety Brochure_PS_Page_2.pdf



PALISADES

CHARTER HIGH SCHOOL

Executive Director/Principal Report Board of Trustees Meeting September 19, 2023

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.

2023-2024 Schoolwide Goals

The PCHS Board of Trustees, administrators, and student representatives from Pali Ambassadors, ASB Leadership, and Justice League met on Saturday, September 9 to review and provide feedback on the schoolwide goals for the coming year. This annual exercise included a summary of the guiding plans that are currently in place including the Local Control and Accountability Plan/Learning Continuity and Attendance Plan (2021-2024), Western Association of Schools and Colleges Action Plan (2017-2023), LAUSD Charter Authorization (2020-2026), and Annual LAUSD Charter School Division Compliance Review. Each of these plans requires feedback from and vetting with educational partners (*See attached material*). PCHS has established a clear vision and focus in each of these plans by layering common goals. Each plan reinforces the others by addressing similar areas which include academic achievement, communication, diversity, budget/development, and socioemotional well-being. *Feedback provided on the schoolwide goals is included in the meeting materials.*

Western Association of Schools and Colleges (WASC) Accreditation

WASC coordinator Tyler Farrell, Monica Iannessa, and I met with the team lead of the school review. PCHS is currently gathering evidence and data for the Self-Study Report with on-going writing and editing to be ready to submit in February 2024. Educational partners can be part of this process by attending Long Term Strategic Planning Meetings scheduled the last Wednesday of each month via Zoom at 4pm. The next LTSP meeting is on September 27, 2023. Department Chairs and PLC leaders are providing input through Curriculum Council meetings with Professional Learning Communities and Small Learning Communities providing evidence from their PLC/SLC Notebooks. The WASC Committee visits the Pali High campus from March 18-20, 2024.

Attendance and Admissions Office Updates

PCHS has adjusted **application dates** to better support the admissions and enrollment process.

Important Application Dates:

Monday, October 2, 2023 – Lotterease Applications Open | 8:00am

Monday, December 4, 2023 – Lotterease Applications Close | 4:00pm

Tuesday, December 5, 2023 – Late Applications Open | 8:00am

Monday, January 8, 2024 – Lottery Runs & Notifications of Acceptance/Waitlist

Wednesday, January 17, 2024 – Prospective Parent Night

Monday, January 22, 2024 – Deadline to Accept a Seat | 4:00pm



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Monday, February 5, 2024 – Deadline to Complete Online Registration (OLR)

PCHS Fall Prospective Parent Tour Dates – Register on GoFan site

Monday, October 16, 2023

Friday, October 27, 2023

Wednesday, November 15, 2023

Tuesday, November 28, 2023

Back to School Night 2023

On Thursday, September 14, PCHS hosted Back to School Night. This was an information packed evening starting at 4:30pm when the Tech Genius Bar opened to assist parents with Infinite Campus and ParentSquare systems. Student clubs and parent organizations hosted food and merchandise sales. PTSA generously provided food for all staff members. Attendance Office staff assisted parents with Senior Lunch Pass applications. Parents followed their child's class schedule and heard engaging presentations from teachers. Unfortunately, eleven teachers were unable to attend due to illness or prior conflicts. Those teachers provided contact information and details on how to access information about their classes. Based on the participant count taken during 3rd period of the classroom rotations, approximately 2000 members of the Pali community attended.

National Hispanic American Heritage Month

September 15 to October 15 is **National Hispanic American Heritage Month**. PCHS Fuerza - LSU will join The Library of Congress and The Smithsonian among other nationally recognized public institutions to pay tribute to the generations of Hispanic Americans who have positively influenced and enriched our nation and society. Fuerza-LSU will be celebrating the month with different activities for the next four weeks.

Counseling and Guidance Department

Academic Counselors will be meeting with seniors starting the week of September 18 to review progress for graduation and A-G requirements.

Permanent Schedule Day is September 21.

Progress 1 grades are due September 28.

MOTION PASSED LAUSD Charter School Facility Upgrade Project scheduled for vote Tuesday, August 22, 2023 LAUSD Board of Education meeting

Agenda Item: Palisades Charter High School – Project to Provide Wrought Iron Fencing and Secure Entry System at the Front of the School

Board District 4 – Nick Melvoin

Project Background and Scope – This project is to provide new wrought iron fencing at the front of the school of approximately 600 linear feet long and eight feet high and replace approximately 2,000 linear feet of deteriorated chain-link fencing around the campus perimeter. The scope of work also includes providing a secure entry system at the main entrance on Bowdoin Street and



PALISADES

CHARTER HIGH SCHOOL

an accessible path of travel to the main office.

Project Budget – \$ 1,219,763

Project Schedule – Construction is anticipated to begin in Q1 2025 and conclude in Q3 2025.

School Safety Updates

- Safety Committee has reconvened for monthly meetings.
- Pali Period Lessons focused on safety (tentative schedule)
 - August 30 - Intro to Safety and Anonymous Reporting
 - September 13 - Safety Drill Lockdown Response
 - October 19 - The Great Shakeout Earthquake - Shelter in Place and Evacuation
 - November 15 - Safety Hold
 - December 6 - Social Media
 - January 24 - Earthquake evacuation/Airbourne Exposure
 - February 21 - Active Intruder/Run, Hide, Fight
 - March 20 - Earthquake evacuation/Airbourne Exposure
 - April 24 - Drill
 - May 1 - Mental Health
- Parent brochure created and shared through ParentSquare and at Back to School Night



IMPORTANT INFORMATION

Parent / Guardian Emergency Procedures:

Following a school emergency, parents/guardians are encouraged to monitor school information and communications:

-  ParentSquare
-  Text Message
-  PCHS Website
-  Social Media
-  Phone Call
-  Local News/Media Outlets

Please do not rush to your child's school. Phone lines and staff are needed for emergency response efforts.

Be Prepared for a School Emergency

- Ensure that your child's emergency contact information is accurate and current.
- Be familiar with your PCHS school emergency communication procedures.
- PCHS is committed to providing accurate and timely information in the event of an emergency.

In Case of a School Emergency

Your first reaction may be to call or rush to your child's school, but we encourage you to follow these tips:

- DO NOT call or rush to your child's school.
- Phone lines and staff are needed for emergency response efforts.
- DO NOT phone your child. Staff and students are discouraged from using cell phone communications for safety reasons.
- Monitor official communication from school or public safety officials via PCHS ParentSquare, text message, calls and social media.
- Listen for information regarding reunification with your child.
- Tune in to local TV/Radio stations for official school news alerts.

For more information:

-  @PaliCharterHigh
-  @PaliHigh
-  www.palihigh.org

Contact:

PCHS EXECUTIVE DIRECTOR / PRINCIPAL
Dr. Pam Magee
pmagee@palihigh.org



Palisades Charter High School

SAFETY GUIDE FOR PARENTS & GUARDIANS

SCHOOL SAFETY:

This guide will help offer steps you can take in the event of an emergency. PCHS is committed to providing a safe environment for students, staff, and visitors. We have a Schoolwide Emergency Response Plan and we have worked with national, state, and local safety officials such as Police, Fire, and Emergency Management to ensure our school is well prepared in the event of an emergency.

WHAT WE DO:

- PCHS has trained emergency response team members and offers safety training for all faculty and staff.
- We conduct drills throughout the school year to help students and all faculty and staff prepare for possible emergencies.
- All students, faculty and staff are enrolled in the PCHS Safety Course.

PCHS SAFETY TERMS AND PROCEDURES:

In the event of an emergency at your child's school, it is important to know these terms:

LOCKDOWN: A lockdown takes place if an internal or external threat is identified at the school. All school doors are secured, and students are confined to classrooms. No entry/exit from the school will be allowed until the "all clear" is made.

SHELTER IN PLACE: Students take refuge in designated areas to protect from hazardous materials, severe weather, or medical emergencies. No entry/exit from the school will be allowed until an "all clear" is made.

EVACUATION: In the event of certain building emergencies, students will be relocated to an evacuation assembly area. Students will be released ONLY to parents/guardians with photo ID and permission from a school official. This procedure is necessary to account for the whereabouts of all students.

HOLD: A hold takes place if there is a campus disturbance that is not threatening or dangerous but requires a controlled response. Students are moved into their classrooms and continue class as usual. No one is permitted out of class. Students may not enter or exit campus until an "all clear" is made.

HOW WILL I BE REUNITED WITH MY CHILD?

Parents/Guardians will be directed by PCHS via ParentSquare and/or text message to the request and reunification location. This location may change depending on the type of emergency. Students will ONLY be released to parent/guardians who are listed as an emergency contact and who present a State or Federal photo ID. The reunification process can be time-consuming, so please be patient.

FOLLOWING AN EMERGENCY:

- Listen to and acknowledge your child's concerns.
- Seek help from school personnel or a mental health professional if concerns persist.
- Provide reassurance that your child is safe.

Coversheet

PESPU Sunshine Proposal

Section: VI. PESPU Sunshine Proposal
Item: A. PESPU Sunshine Proposal
Purpose: Vote
Submitted by:
Related Material: PESPU Sunshine Letter 2023.pdf



PALISADES EDUCATIONAL SUPPORT PERSONNEL UNITED

September 14, 2023

Dr. Pamela Magee
Executive Director/Principal
Palisades Charter High School
15777 Bowdoin St
Pacific Palisades, CA 90272

Re: Sunshine Letter

Dear Dr. Magee,

Consistent with the relevant provisions of the Educational Employment Relations Act (Government Code section 3540 et seq.), including Section 3547 of the Government Code, the Palisades Educational Support Personnel United ("PESPU") sunshines the following initial proposals for re-opener negotiations with Palisades Charter High School ("PCHS") relating to the parties' collective bargaining agreement ("CBA") that expires on June 30, 2025. Please include this item in the agenda of your next board meeting. Specifically, PESPU will propose modifications relating to the following items under the parties' collective bargaining agreement ("CBA"):

Article 9 – Hours and Overtime

Article 12 - Wages and Salaries, Pay Allowances, Differentials and Special Salary Practices

Article 13 – Health and Welfare

New Article on Reclassification.

Sincerely,

Taiyana Ballard
President, Palisades Educational Support Employees Union, CTA/NEA

cc:Martha Monathan
Omar Joseph

Coversheet

PCHS Sunshine Proposal

Section: VI. PESPU Sunshine Proposal
Item: B. PCHS Sunshine Proposal
Purpose: Vote
Submitted by:
Related Material: PCHS Initial Proposal 09_19_2023.pdf



15777 BOWDOIN STREET • PACIFIC PALISADES, CALIFORNIA • 90272

PCHS Initial Proposal

Consistent with the relevant provisions of the Educational Employment Relations Act (Government Code section 3540 et seq.), including Section 3547 of the Government Code, the Palisades Charter High School ("PCHS") sunshines the following initial proposals re-opener negotiations with Palisades Educational Support Personnel United ("PESPU") relating to the parties' collective bargaining agreement ("CBA") that expired on June 30, 2022. Specifically, PCHS will propose modifications relating to the following items under the parties' collective bargaining agreement ("CBA"):

- Article 9 Hours and Overtime
- Article 12 Wages and Salaries, Pay Allowances, Differentials and Special Salary Practices
- A new article on reclassification

Respectfully Submitted,

Martha Monahan, Ed.D.
Director of Human Resources

September 19, 2023

Coversheet

2022-23 Unaudited Actuals Report

Section: VII. Finance
Item: A. 2022-23 Unaudited Actuals Report
Purpose: Vote
Submitted by:
Related Material: 2022-23 Unaudited Actuals 9-19-23.pdf
2023-24 Adopted Budget & Actuals to Date 8.31.23.pdf



PALISADES CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VII. FINANCE

A. 2022-2023 Unaudited Actuals

PERSONNEL INVOLVED:

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

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2022-2023 Unaudited Actuals.

In accordance with California Education Code (EC 42100), PCHS is required to prepare an annual statement of all receipts and expenditures for the prior-year. The report is then submitted to our chartering authority, County Office of Education, State Superintendent of Public Instruction, and the State Controller's Office. Our audit firm will then use this report as the basis for reviewing, auditing and confirming our 2022-2023 financial statements.

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 2022-2023 Unaudited Actuals Report.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2022-2023 Unaudited Actuals Report.

RECOMMENDED MOTION:

"To approve the 2022-2023 Unaudited Actuals."

Juan Pablo Herrera
Chief Business Officer

2022-2023 Unaudited Actuals Report

Palisades Charter High School
September 19, 2023

Presentation

- Overview & Assumptions
- 2022-2023 Budget Evolution
- Adopted Budget → Revised Budget → First Interim → Second Interim → Estimated Actuals → Unaudited Actuals
- Revenues
- Expenditures
- Next Steps

Purpose of Unaudited Actuals

The purpose of the Unaudited Actuals report is to provide all stakeholders, along with the State of CA with a snapshot of PCHS' financial condition for the fiscal year 2022-2023.

The report covers the period of July 1, 2022 through June 30, 2023

Projections are made based on state funding, which is dependent on the current health of the state economy

2022-2023 Budget Evolution

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	2022-23 Second Interim Projections 01/31/23	2022-23 Estimated Actuals 5/27/23	2022-23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals
LCFF	32,828,547	33,727,285	33,574,729	33,422,878	33,431,189	31,285,050	(2,146,139)
Federal Resources	2,660,815	2,556,592	3,434,669	2,813,528	2,606,344	2,509,451	(96,893)
State Revenues	2,124,693	2,150,073	2,362,281	4,312,818	5,238,348	5,875,138	636,789
Local	4,013,897	4,813,477	4,611,567	4,603,091	4,522,125	4,652,605	130,481
Total Revenues	41,627,952	43,247,427	43,983,246	45,152,315	45,798,006	44,322,244	(1,475,762)
EXPENSE							
Total Expenses	40,446,619	42,948,727	43,807,419	43,905,079	43,422,349	42,184,801	(1,237,549)
Net Balance (Financial Statement)	1,181,333	298,699	175,827	1,247,236	2,375,656	2,137,443	(238,213)

2022-23 Unaudited Actuals Review

The Unaudited Actuals vs Estimated Actuals revenue decreased by approximately \$1,475,762.

Upon closer look, we had a decrease in LCFF revenue attributed to lower ADA count. In addition, there was an error with our P-2 Attendance submission. Our reported P2 ADA was 2700. We submitted a revised P2 ADA of 2762 which will result in an additional ~\$800k. However, that will be received in 2023-24 as a State Adjustment. There was also an adjustment for Prior Year overpayment.

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	2022-23 Second Interim Projections 01/31/23	2022-23 Estimated Actuals 05/27/23	2022-23 Second Unaudited Actuals	Unaudited Actuals vs Estimated Actuals
LCFF	32,828,547	33,727,285	33,574,729	33,422,878	33,431,189	31,285,050	(2,146,139)
Federal Resources	2,660,815	2,556,592	3,434,669	2,813,528	2,606,344	2,509,451	(96,893)
State Revenues	2,124,693	2,150,073	2,362,281	4,312,818	5,238,348	5,875,138	636,789
Local	4,013,897	4,813,477	4,611,567	4,603,091	4,522,125	4,652,605	130,481
Total Revenues	41,627,952	43,247,427	43,983,246	45,152,315	45,798,006	44,322,244	(1,475,762)

Prior Year Overpayment

Many Charter Schools were impacted by the Prior Year Overpayment.

D	E	F	J	T	X	AA	AB	AC	AD	AE
Parent Summary										
P-2) Apportionment										
Ply Bill 602; ADA = Average Daily Attendance; Co. = County; COE = County Office of Education; LCFF = Local Control Funding Formula; PY = Prior Year; EPA = Education Protection Account; D= Direct (county) funded charter; L = Local (authorizer) funded; * = Closed or										
suant to <i>Education Code (EC)</i> section 14041(a)(2); 2 = Paid pursuant to <i>EC</i> section 14041(a)(6); 3 = Paid pursuant to <i>EC</i> section 14041(a)(7)										
Charter Number	Charter Fund Type	Local Educational Agency	Charter School LCFF State Aid (0000-8011) A-3	Expanded Learning Opportunities Program (2600-8590) A-13	New or Expanding Charter Advance Payments (0000-8011) A-17	PY Amount Charter Overpaid A-20	Adjustments and FY Recomputations A-21	Total Principal Apportionment (Sum of A-1 through A-21) B-1	EPA Entitlement (1400-8012) C-1	Total of LCFF State Aid and EPA Entitlement (A-1 + A-2 + A-3 + A-4 + A-5 + A-6 + A-7 + A-8 + A-9 + A-10 + A-11 + A-12 + A-13 + A-14 + A-15 + A-16 + A-17 + A-18 + A-19 + A-20 + A-21) D-1
1377	D	KIPP Scholar Academy	2,835,544	401,163	-	(125,309)	125,389	3,236,787	263,782	3,099,3
1401	D	Ednovate - USC Hybrid High College Prep	5,315,937	-	-	(268,154)	150,597	5,198,380	471,508	5,787,4
1413	D	Citizens of the World Charter School Silver Lake	4,386,002	558,621	-	(414,251)	205,934	4,736,306	522,781	4,908,7
1685	D	Anahuacalmecac International University Preparatory of North America	2,186,673	300,891	-	(146,742)	370	2,341,192	226,483	2,413,1
0797	D	PUC Triumph Charter Academy and PUC Triumph Charter High	7,583,169	276,019	-	(211,446)	237,902	7,885,644	614,457	8,197,6
1092	D	PUC Nueva Esperanza Charter Academy	2,724,514	250,226	-	(130,000)	52,624	2,897,364	258,127	2,982,6
0331	D	PUC CALS Middle and Early College High	3,541,938	74,566	-	(203,224)	136,588	3,549,868	277,360	3,819,2
1119	D	Birmingham Community Charter High	31,182,058	-	-	(1,475,094)	1,005,587	30,712,551	2,646,626	33,828,6
1314	D	El Camino Real Charter High	24,739,949	-	-	(2,573,145)	744,759	22,911,563	3,139,278	27,879,2
0572	D	Granada Hills Charter	42,735,842	690,098	(570,542)	(3,910,712)	430,517	39,375,203	5,397,393	48,133,2
0037	D	Palisades Charter High	20,316,021	-	-	(2,195,733)	260,065	18,380,353	2,633,871	22,949,8
0461	D	Los Angeles Leadership Academy	3,376,176	157,240	-	(228,818)	90,837	3,395,435	309,264	3,685,4
1344	L	Beckford Charter for Enriched Studies	3,547,489	286,286	-	(267,679)	20,403	3,586,499	458,176	4,005,6
1345	L	Calabash Charter Academy	2,408,713	217,213	-	(178,325)	46,618	2,494,219	311,666	2,720,3
0226	L	Canyon Charter Elementary	2,099,289	50,000	-	(193,672)	24,647	1,980,264	294,147	2,393,4
1235	L	Carpenter Community Charter	4,782,084	214,060	-	(473,304)	34,237	4,557,077	653,304	5,435,3
1041	L	Colfax Charter Elementary	4,683,346	302,233	-	(473,191)	26,274	4,538,662	667,302	5,350,6
1481	L	Dearborn Elementary Charter Academy	3,389,676	520,961	-	(194,215)	53,337	3,769,759	386,300	3,775,9
1469	L	Dixie Canyon Community Charter	3,537,875	344,089	-	(249,750)	24,434	3,656,648	458,665	3,996,5
1466	L	El Oro Way Charter For Enriched Studies	2,607,372	266,203	-	(182,386)	49,377	2,740,566	332,546	2,939,9
1471	L	Encino Charter Elementary	3,086,871	311,364	-	(268,949)	55,466	3,184,752	393,749	3,480,6
0030	D	Fenton Avenue Charter	5,554,494	1,206,196	(283,456)	(110,658)	61,385	6,427,961	500,689	6,055,1
1472	L	Hamlin Charter Academy	2,130,024	311,217	-	(105,888)	40,226	2,378,679	227,059	2,357,0

Revenue: Unaudited Actuals vs Estimated Actuals

- **LCFF:**

- Decreased LCFF: **-\$2,146,139** was driven by slight decrease in ADA compared to Estimated Actuals (May 2023). In addition, P2 ADA report was submitted, then revised to reflect an additional 60+ students. The revised P2 submission will result in an approximately \$800k+ State Adjustment made in 2023-24. There was also an adjustment for prior year overpayment.

- **Federal:**

- The decrease of **-\$96,893** was attributed to shifting \$101,538 of ESSER III expenditures to 2023-24.

- **State:**

- The increase of \$684,863 was attribute to the ADA mitigation revenue of \$457,115 (due to loss ADA in 21-22) and the Kitchen Infrastructure Grant of \$227,748

- **Local:**

- The increase of \$130,481 was driven by Interest revenue. Given that rates continued to rise, PCHS generated \$182,423 of additional interest earned.

Expenditures: Unaudited Actuals vs Estimated Actuals

- **Decrease in Certificated & Classified Salaries/Benefits:**

- *Certificated/Classified:* - Reduced salaries due to current vacancies and unfilled positions: **-\$251,469**

- *Benefits:*

- STRS/PERS & Payroll taxes decreased by **-\$265,301** due to 7% off schedule payment & lower classified salaries

- Decreased certificated salaries by **-\$336,000**. We shifted \$336,000 of Certificated salaries to 2023-24. This was funded via the ELO grant (PD), but the cost was not incurred in 22-23 as planned, so we shifted the expense to 23-24.

- **Capital Outlay: -\$690,000**

- EdTech Plan was not approved until May/June 2023, so \$690,000 of capital outlay projects (infrastructure, equipment, etc.) was instead deferred to 2023-24 (after EdTech plan was approved).

- **Depreciation: -\$173,216**

- Depreciation expense decreased by \$173k due to some capital projects fully depreciating and certain capital projects were funded via one-time grants (not depreciated).

Looking Ahead to Estimated Actuals & Beyond

- **Closely monitor ADA** and continue with enrollment/attendance outreach
- Independent Auditor will review financials, ask for additional samples and review revenue/expenditures for fiscal compliance. The final report is due by Dec 15, 2023

Palisades Charter High School - Board Meeting - Agenda - Tuesday September 19, 2023 at 5:00 PM

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals			2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023 2nd Interim Updates, 1/31/2023			2022-2023			2022-2023 Unaudited Actuals			Comments		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total				
A. Revenues																			\$	12,008.00		
LCFF/Revenue Limit Sources																						
	State Aid	8011	9,565,088	15,555,226		15,555,226	13,344,715		13,344,715	15,527,375		15,527,375	14,545,518		18,380,353		18,380,353	ADA estimate at 2805 for 23/24 FY ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior year allocations)	3,834,835			
	Education Protection Act	8012	11,131,516	8,577,654		8,577,654	9,076,890		9,076,890	8,890,202		8,890,202	9,630,885		2,633,871		2,633,871		(6,997,014)			
	State Aid (Prior Years)	8019	222,181							255,699		255,699			792,583		792,583		792,583			
	In Lieu of Property Tax	8096	8,804,627	8,695,667		8,695,667	11,305,680		11,305,680	8,749,602		8,749,602	9,254,786		9,478,243		9,478,243	calculated at \$3,321.33/ADA per LAUSD RSA	223,457			
Total, LCFF/Revenue Limit Resources			29,723,412	32,828,547		32,828,547	33,727,285		33,727,285	33,422,878		33,422,878	33,431,189		31,285,050		31,285,050	Increase as of 9/31 compared to 2nd interim - result of COVID ADA mitigation funds	(2,146,139)			
Federal Revenues																						
	Special Education - IDEA	8181	833,673		802,782	802,782		734,667	734,667		675,640	675,640	680,735		676,938		676,938	\$244.30/ADA + 8.22% COLA	(3,797)			
	Child Nutrition - Federal	8220	623,026		475,000	475,000		475,000	475,000		278,436	278,436	278,436		174,499		174,499	Based on current cafeteria sales	(103,937)			
Other Federal																						
	Title I	8290	270,113		300,583	300,583		270,695	270,695		277,895	277,895	277,955		277,895		277,895	22-23 + 8.22% COLA	(60)			
	Title II	8290	56,270		59,695	59,695		55,335	55,335		56,243	56,243	56,068		57,948		57,948	22-23 + 8.22% COLA	1,880			
	Title III - English Learners (4203)	8290	3,128		4,112	4,112		4,112	4,112		2,836	2,836	2,836		6,256		6,256	22-23 + 8.22% COLA	3,420			
	Title III - Immigrant (4201)	8290									4,759	4,759	4,759		4,759		4,759	22-23 + 8.22% COLA	-			
	Title IV	8290	22,209		23,175	23,175		21,316	21,316		21,323	21,323	21,799		21,799		21,799	22-23 + 8.22% COLA	-			
	Perkins	8290	37,861		37,634	37,634		37,634	37,634		37,634	37,634	37,634		38,500		38,500		866			
	Dept of Rehab	8290	1,562		10,000	10,000		10,000	10,000		10,000	10,000	10,000						(10,000)			
	Child Nutrition - Supply Chain (5466)	8220	74,219																			
	ELC COVID Testing Award	8290	472,831																			
	ESSR I (COVID-19 Grant)	8290	23																			
	ESSR II (COVID-19 Grant)	8290	867,501												117,642		117,642		117,642			
	ESSR III (COVID-19 Grant) (3213)	8290			947,833	947,833		947,833	947,833		947,833	947,833	580,825		580,824		580,824		(1)			
	ESSR III - Learning Loss (3214)	8290																projected to defer revenue	-			
	Expanded Learning Opportunity (ELO): ESSER II (3216)	8290									302,419	302,419	302,419		302,419		302,419	recognizing total allocation	-			
	Expanded Learning Opportunity (ELO): GEER II (3217)	8290											69,408		69,408		69,408	projected to defer revenue	-			
	Expanded Learning Opportunity (ELO): ESSER III (3218)	8290									197,142	197,142	197,142		180,564		180,564	recognizing total allocation	(16,578)			
	Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290											84,960					projected to defer revenue	(84,960)			
	American Rescue Plan - Homeless Children & Foster Youth (5634)	8290									1,368	1,368	1,368						(1,368)			
	Learning Loss & Mitigation (CRF)	8290																				
	Learning Loss & Mitigation (GEER)	8290	107,643																			
Total, Federal Resources			3,370,058		2,660,815	2,660,815		2,556,592			2,813,528	2,813,528	2,606,344		2,509,451		2,509,451		(96,893)			
Other State Revenues																						
	Child Nutrition - State	8520	39,005		36,890	36,890		36,890	36,890		590,875	590,875	590,875		825,293		825,293	Based on current cafeteria sales, state reimbursing on state side for universal meals	234,418			
	Mandated Cost Reimbursement	8550	139,084	143,764		143,764	143,764		143,764	141,692		141,692	141,692		141,692		141,692	\$50.98/ADA	-			
	State Lottery (Non Prop 20)	8560	516,980	459,660		459,660	479,400		479,400	469,540		469,540	473,700		617,178		617,178	higher per ADA rate (\$170.00/ADA)	143,478			
	State Lottery (Prop 20)	8560	229,990		183,300	183,300		188,940	188,940		185,054	185,054	186,693		313,222		313,222	higher per ADA rate (\$67.00/ADA)	126,529			
	CTE	8590	187,163		270,374	270,374		270,374	270,374		316,321	316,321	316,321		170,954		170,954	includes carryover from 21/22 FY	(145,366)			
	Student ID/CAHSEE/Charter School ADA	8590	2,400	10,000		10,000	10,000		10,000	10,000		10,000	10,000		467,115		467,115		457,115			
	In-Person Instruction Grant	8590	63,946								483,340	483,340	483,340		73,257		73,257	Per CDE 8/19/21-\$915,651 allocation, spent \$368K in 20/21	(410,084)			
	Expanded Learning Opportunities Grant	8590	119,222															first allocation received in 20/21, part of beginning balance	-			
	Child Nutrition - Kitchen Infrastructure Upgrade	8590	27,000																			
	Child Nutrition - Kitchen Infrastructure Training	8590													227,748		227,748		227,748			
	A-G Completion Grant: Access/Success	8590	62,636		645,524	645,524		645,524	645,524		140,502	140,502	140,502		161,381		161,381	Expanding A-G courses, part of restricted beginning balance	20,879			
	A-G Completion Grant: Learning Loss/Mitigation	8590	421,507								20,879	20,879	20,879					Expanding A-G courses, part of restricted beginning balance	(20,879)			
	CAL NEW: Ethnic Studies Block Grant	8590	76,392															part of restricted beginning balance	-			
	Educator Effectiveness	8590	425,181		375,181	375,181		375,181	375,181		106,295	106,295	106,295		106,295		106,295	Initial \$405K was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent	-			
	Arts, Music & Instructional Materials Block Grant (6762)	8590									925,636	925,636	1,845,367		1,845,367		1,845,367	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	-			
	Learning Recovery Emergency Block Grant (7435)	8590									922,684	922,684	922,684		925,636		925,636	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	2,952			
	Special Ed - Mental Health (65460)	8590																				
Total, State Revenues			2,310,506	613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	621,232	3,691,586	4,312,818	5,238,348	929,824	4,945,313		5,875,138		636,789			
Other Local Revenues																						
	Special Education - AB602	8311	2,366,050		2,272,897	2,272,897		2,939,390	2,939,390		2,703,225	2,703,225	2,704,604		2,759,779		2,759,779	\$978.72 + 8.22% COLA	55,175			
	Food Service Sales	8634	82,628		90,000	90,000		90,000	90,000		53,546	53,546	53,546		55,311		55,311	Based on current sales as of January 2023	1,765			
	Leases & Rentals	8650	823,914	1,021,000		1,021,000	1,021,000		1,021,000	1,021,000		1,021,000	921,000	1,044,241		1,044,241			123,241			
	Interest	8660	84,856	80,000		80,000	80,000		80,000	142,233		142,233	159,888		342,311		342,311		182,423			
	LAUSD SpEd Option 3 Grant	8679	184,290		100,000	100,000		100,000	100,000		100,000	100,000	100,000		32,301		32,301	higher receipt from SELPA	(67,699)			
	Fundraising	8699	580,614	450,000		450,000	450,000		450,000	450,000		450,000	418,663		418,663		418,663		(31,337)			
	LAUSD SpEd Option 3 Learning Recovery Grant	8699									133,087	133,087	133,087					ONLY for 22-23	(133,087)			
	General Fund Contribution (unaudited only)	8980	282,705												(3,464,064)		3,464,064		-			

Charter Number: 037

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Juan Pablo Herrera Title: Chief Business Officer

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jose Cole-Guiterrez Title: Charter Schools Director

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity :	For Charter School:
<u>Jaina Dabalos</u>	<u>Juan Pablo Herrera</u>
Name	Name
<u>Head Accountant - Other Accounting Services Branch</u>	<u>Chief Business Officer</u>
Title	Title
<u>213-241-7915</u>	<u>310-203-7238</u>
Telephone	Telephone
<u>jaina.dablos@lausd.net</u>	<u>jherrera@palhigh.org</u>
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	31,285,050.08	36,440,256.00	16.5%
2) Federal Revenue		8100-8299	2,509,450.73	1,319,280.00	-47.4%
3) Other State Revenue		8300-8599	5,875,137.56	1,547,633.00	-73.7%
4) Other Local Revenue		8600-8799	4,652,605.15	4,371,310.00	-6.0%
5) TOTAL, REVENUES			44,322,243.52	43,678,479.00	-1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	16,860,364.31	16,149,696.00	-4.2%
2) Classified Salaries		2000-2999	4,913,925.31	4,902,255.00	-0.2%
3) Employee Benefits		3000-3999	9,013,086.00	10,216,390.00	13.4%
4) Books and Supplies		4000-4999	2,077,286.70	1,642,578.00	-20.9%
5) Services and Other Operating Expenses		5000-5999	8,180,631.06	7,439,811.00	-9.1%
6) Depreciation and Amortization		6000-6999	806,784.42	1,140,000.00	41.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	332,832.85	364,403.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,137,332.87	1,823,346.00	-14.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,137,332.87	1,823,346.00	-14.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,968,923.20	9,809,202.07	9.4%
b) Audit Adjustments		9793	(1,297,054.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,869.20	9,809,202.07	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,869.20	9,809,202.07	27.9%
2) Ending Net Position, June 30 (E + F1e)			9,809,202.07	11,632,548.07	18.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,123,100.43	0.00	-100.0%
b) Restricted Net Position		9797	4,539,336.30	4,540,101.30	0.0%
c) Unrestricted Net Position		9790	(853,234.66)	7,092,446.77	-931.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,073,595.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,411,209.07		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	220,985.28		
3) Accounts Receivable		9200	1,485,617.61		
4) Due from Grantor Government		9290	149,883.03		
5) Due from Other Funds		9310	64,945.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	132,975.92		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	13,167,396.90		
e) Accumulated Depreciation - Buildings		9435	(7,760,359.33)		
f) Equipment		9440	2,559,415.19		
g) Accumulated Depreciation - Equipment		9445	(1,854,409.93)		
h) Work in Progress		9450	11,057.60		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			27,662,313.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,935,346.58		
2) Due to Grantor Governments		9590	126,526.14		
3) Due to Other Funds		9610	64,945.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,726,292.47		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			17,853,111.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			9,809,202.07		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	18,380,353.08	16,191,849.00	-11.9%
Education Protection Account State Aid - Current Year		8012	2,633,871.00	10,932,076.00	315.1%
State Aid - Prior Years		8019	792,583.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	9,478,243.00	9,316,331.00	-1.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,285,050.08	36,440,256.00	16.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	174,498.96	200,000.00	14.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	676,938.00	685,262.00	1.2%
Title I, Part A, Basic	3010	8290	277,895.00	300,803.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	57,948.00	60,677.00	4.7%
Title III, Part A, Immigrant Student Program	4201	8290	4,759.00	5,150.00	8.2%
Title III, Part A, English Learner Program	4203	8290	6,256.00	3,069.00	-50.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	21,799.00	23,591.00	8.2%
Career and Technical Education	3500-3599	8290	38,500.00	40,728.00	5.8%
All Other Federal Revenue	All Other	8290	1,250,856.77	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,509,450.73	1,319,280.00	-47.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	1,053,040.88	400,000.00	-62.0%
Mandated Costs Reimbursements		8550	141,692.00	154,752.00	9.2%
Lottery - Unrestricted and Instructional Materials		8560	930,399.68	664,785.00	-28.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	170,954.49	328,096.00	91.9%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,579,050.51	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,875,137.56	1,547,633.00	-73.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	55,310.75	50,000.00	-9.6%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	1,044,241.07	976,000.00	-6.5%
Interest		8660	342,310.79	150,000.00	-56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,792,079.22	2,745,310.00	-1.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	418,663.32	450,000.00	7.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,652,605.15	4,371,310.00	-6.0%
TOTAL, REVENUES			44,322,243.52	43,678,479.00	-1.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	14,892,477.38	14,154,382.00	-5.0%
Certificated Pupil Support Salaries		1200	888,922.36	942,528.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,078,964.57	1,052,786.00	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,860,364.31	16,149,696.00	-4.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	790,320.19	913,047.00	15.5%
Classified Support Salaries		2200	233,003.86	271,662.00	16.6%
Classified Supervisors' and Administrators' Salaries		2300	499,579.06	458,369.00	-8.2%
Clerical, Technical and Office Salaries		2400	2,018,405.47	1,974,135.00	-2.2%
Other Classified Salaries		2900	1,372,616.73	1,285,042.00	-6.4%
TOTAL, CLASSIFIED SALARIES			4,913,925.31	4,902,255.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,947,887.39	3,144,416.00	6.7%
PERS		3201-3202	1,015,802.85	1,386,967.00	36.5%
OASDI/Medicare/Alternative		3301-3302	629,010.34	642,456.00	2.1%
Health and Welfare Benefits		3401-3402	3,497,357.30	4,037,082.00	15.4%
Unemployment Insurance		3501-3502	95,286.58	10,526.00	-89.0%
Workers' Compensation		3601-3602	183,805.00	204,943.00	11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	643,936.54	790,000.00	22.7%
TOTAL, EMPLOYEE BENEFITS			9,013,086.00	10,216,390.00	13.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	401,659.62	85,245.00	-78.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	357,157.57	494,153.00	38.4%
Noncapitalized Equipment		4400	960,054.24	831,283.00	-13.4%
Food		4700	358,415.27	231,897.00	-35.3%
TOTAL, BOOKS AND SUPPLIES			2,077,286.70	1,642,578.00	-20.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	104,770.63	133,000.00	26.9%
Dues and Memberships		5300	580,026.41	539,593.00	-7.0%
Insurance		5400-5450	480,359.12	443,820.00	-7.6%
Operations and Housekeeping Services		5500	914,858.15	696,922.00	-23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	482,674.62	338,500.00	-29.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,573,745.68	5,227,286.00	-6.2%
Communications		5900	44,196.45	60,690.00	37.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,180,631.06	7,439,811.00	-9.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	806,784.42	1,140,000.00	41.3%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			806,784.42	1,140,000.00	41.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,286.00	364,403.00	11.0%
Debt Service					
Debt Service - Interest		7438	4,546.85	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			332,832.85	364,403.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8%

Palisades Charter High
Los Angeles Unified
Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Expenses by Object

19 64733 1995836
Form 62
D8A37HNUYB(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	31,285,050.08	36,440,256.00	16.5%
2) Federal Revenue		8100-8299	2,509,450.73	1,319,280.00	-47.4%
3) Other State Revenue		8300-8599	5,875,137.56	1,547,633.00	-73.7%
4) Other Local Revenue		8600-8799	4,652,605.15	4,371,310.00	-6.0%
5) TOTAL, REVENUES			44,322,243.52	43,678,479.00	-1.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		28,086,410.29	26,564,627.00	-5.4%
2) Instruction - Related Services	2000-2999		6,322,266.64	6,649,948.00	5.2%
3) Pupil Services	3000-3999		2,322,244.88	2,069,769.00	-10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,724,816.09	4,452,050.00	19.5%
8) Plant Services	8000-8999		1,396,339.90	1,754,336.00	25.6%
9) Other Outgo	9000-9999	Except 7600-7699	332,832.85	364,403.00	9.5%
10) TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,137,332.87	1,823,346.00	-14.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,137,332.87	1,823,346.00	-14.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,968,923.20	9,809,202.07	9.4%
b) Audit Adjustments		9793	(1,297,054.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,869.20	9,809,202.07	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,869.20	9,809,202.07	27.9%
2) Ending Net Position, June 30 (E + F1e)			9,809,202.07	11,632,548.07	18.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,123,100.43	0.00	-100.0%
b) Restricted Net Position		9797	4,539,336.30	4,540,101.30	0.0%
c) Unrestricted Net Position		9790	(853,234.66)	7,092,446.77	-931.2%

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Unaudited Actuals
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

19 64733 1995836
 Form 62
 D8A37HNUYB(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	99,005.06	99,770.06
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	74,219.00	74,219.00
6266	Educator Effectiveness, FY 2021-22	500,380.46	500,380.46
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	925,636.00	925,636.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	6,984.73	6,984.73
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	227,748.00	227,748.00
7412	A-G Access/Success Grant	244,290.56	244,290.56
7413	A-G Learning Loss Mitigation Grant	83,515.00	83,515.00
7425	Expanded Learning Opportunities (ELO) Grant	455,798.49	455,798.49
7435	Learning Recovery Emergency Block Grant	1,845,367.00	1,845,367.00
7810	Other Restricted State	76,392.00	76,392.00
Total, Restricted Net Position		4,539,336.30	4,540,101.30

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	% of Budget Received/Spent	Comments			
		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023					
A. Revenues															
												\$	12,008.00		
		LCFF/Revenue Limit Sources													
	8011	9,565,088	14,545,518	18,380,353		18,380,353	16,191,849		16,191,849	1,565,230	10%	ADA estimate at 2805 for 23/24 FY		3,834,835	
												ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior year allocations)		(6,997,014)	
	8012	11,131,516	9,630,885	2,633,871		2,633,871	10,932,076		10,932,076	-	0%			792,583	
	8019	222,181	-	792,583		792,583					0%			223,457	
	8096	8,804,627	9,254,786	9,478,243		9,478,243	9,316,331		9,316,331	1,706,697	18%	calculated at \$3,321.33/ADA per LAUSD RSA		223,457	
		29,723,412	33,431,189	31,285,050	-	31,285,050	36,440,256	-	36,440,256	3,271,927	9%	increase as of 3/31 compared to 2nd interm - result of COVID ADA mitigation funds		(2,146,139)	
Federal Revenues															
	8181	833,673	680,735		676,938	676,938		685,262	685,262	118,377	17%	\$244.30/ADA + 8.22% COLA		(3,797)	
	8220	623,026	278,436		174,499	174,499		200,000	200,000		0%	Based on current cafeteria sales		(103,937)	
	8290	270,113	277,955		277,895	277,895		300,803	300,803		0%	22-23 + 8.22% COLA		(60)	
	8290	56,270	56,068		57,948	57,948		60,677	60,677		0%	22-23 + 8.22% COLA		1,880	
	8290	3,128	2,836		6,256	6,256		3,069	3,069		0%	22-23 + 8.22% COLA		3,420	
	8290	-	4,759		4,759	4,759		5,150	5,150		0%	22-23 + 8.22% COLA		-	
	8290	22,209	21,799		21,799	21,799		23,591	23,591		0%	22-23 + 8.22% COLA		-	
	8290	37,861	37,634		38,500	38,500		40,728	40,728		0%			866	
	8290	1,562	10,000		-	-		-	-					(10,000)	
	8220	74,219						-	-	95,569				-	
	8290	472,831												-	
	8290	23												-	
	8290	867,501			117,642	117,642								117,642	
	8290	-	580,825		580,824	580,824								(1)	
	8290											projected to defer revenue		-	
	8290		302,419		302,419	302,419						recognizing total allocation		-	
	8290		69,408		69,408	69,408						projected to defer revenue		-	
	8290		197,142		180,564	180,564						recognizing total allocation		(16,578)	
	8290		84,960		-	-						projected to defer revenue		(84,960)	
	8290		1,368											(1,368)	
	8290													-	
	8290	107,643												-	
		3,370,058	2,606,344	-	2,509,451	2,509,451	-	1,319,279	1,319,279	213,946	16%			(96,893)	
Other State Revenues															
	8520	39,005	590,875		825,293	825,293		400,000	400,000		0%	Based on current cafeteria sales, state reimbursing on state side for universal meals		234,418	
	8550	139,084	141,692	141,692		141,692	154,752		154,752		0%	\$50.98/ADA		-	
	8560	516,980	473,700	617,178		617,178	476,850		476,850		0%	higher per ADA rate (\$170.00/ADA)		143,478	
	8560	229,990	186,693		313,222	313,222		187,935	187,935		0%	higher per ADA rate (\$67.00/ADA)		126,529	
	8590	187,163	316,321	170,954		170,954	328,096		328,096		0%	includes carryover from 21/22 FY		(145,366)	
	8590	2,400	10,000		467,115	467,115	-							457,115	
	8590	63,946	483,340		73,257	73,257						Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21		(410,084)	
	8590	119,222										first allocation received in 20/21, part of beginning balance		-	
	8590	27,000												-	
	8590				227,748	227,748								227,748	
	8590	62,636	140,502		161,381	161,381						Expanding A-G courses, part of restricted beginning balance		20,879	
	8590	421,507	20,879									Expanding A-G courses, part of restricted beginning balance		(20,879)	
	8590	76,392										part of restricted beginning balance		-	
	8590	425,181	106,295		106,295	106,295						Initial \$405k was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent		-	
	8590		1,845,367		1,845,367	1,845,367						Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)		-	

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	% of Budget Received/Spent	Comments		
		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023				
		-	922,684		925,636	925,636			-			Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)		2,952
		8590								21,872				-
		8590												-
		2,310,506	5,238,348	929,824	4,945,313	5,875,138	631,602	916,031	1,547,633	21,872	1%			636,789
Other Local Revenues														
														-
		8311	2,366,050	2,704,604		2,759,779	2,759,779		2,745,310	2,745,310	469,099	17%	\$978.72 + 8.22% COLA	55,175
		8634	82,628	53,546		55,311	55,311		50,000	50,000		0%	Based on current sales as of January 2023	1,765
		8650	823,914	921,000	1,044,241	1,044,241	976,000		976,000	976,000		0%		123,241
		8660	84,856	159,888	342,311	342,311	150,000		150,000	150,000		0%		182,423
		8679	184,290	100,000		32,301	32,301		-	-			higher receipt from SELPA	(67,699)
		8699	580,614	450,000	418,663	418,663	450,000		450,000	450,000		0%		(31,337)
		8699	-	133,087					-	-			ONLY for 22-23	(133,087)
		8980	282,705		(3,464,064)	3,464,064			-	-				-
			4,405,057	4,522,125	(1,658,848)	6,311,453	4,652,605	1,576,000	2,795,310	4,371,310	469,099	11%		130,481
														-
			39,809,033	45,798,006	30,556,026	13,766,218	44,322,244	38,647,858	5,030,619	43,678,477	3,976,844	9%		(1,475,762)
B. Expenditures														
Certificated Salaries														
														-
		1110	13,174,980	13,059,940	12,474,550	1,780,787	14,255,337	11,569,469	1,700,134	13,269,603	1,200,912	9%	22-23 includes 0.25% adjustment to base salary (per union agreement). 23-24 UTLA increase of 7% is not yet included in 8/31 actuals.	1,195,397
		1130	140,298	134,024	154,228		154,228	134,024		134,024	13,319	10%		20,204
		1160	562,895	395,000	459,137	23,754	482,891	395,000		395,000	22,509	6%		87,891
		1210	941,232	900,252	888,922		888,922	942,528		942,528	83,829	9%		(11,330)
		1310	994,628	1,052,786	1,078,965		1,078,965	909,644	143,142	1,052,786	68,141	6%	2022-23 Cert Admin salaries now includes a Certificated HR Director.	26,179
		1330	-	122,624				128,755		128,755		0%		(122,624)
		1930	-										Approximately \$770k of auxiliaries are included in FT Certificated Salaries	-
			-	(134,370)										134,370
			-	945,728				129,000		129,000		0%		(945,728)
			-	964,268										(964,268)
			-											-
		1110	-	336,000				98,000		98,000		0%		(336,000)
			15,814,033	17,776,252	15,055,802	1,804,542	16,860,343	14,306,420	1,843,276	16,149,696	1,388,710	9%		(915,908)
Classified Salaries														
		2110	756,331	863,047	37,990	752,330	790,320	-	913,047	913,047	65,690	7%		(72,727)
		2210	142,680	209,662	163,843		163,843	209,662		209,662	13,102	6%		(45,820)
		2310	377,461	458,369	499,579		499,579	458,369		458,369	39,250	9%	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-23	41,210
		2410	1,864,896	1,914,135	1,978,083		1,978,083	1,914,135		1,914,135	159,337	8%		63,948
		2430	60,568	62,476		69,161	69,161	-	62,000	62,000	6,304	10%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation	6,685
		2460	60,154	52,000	40,333		40,333	-	60,000	60,000	-	0%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach. Added \$10k for library textbook support & distribution.	(11,668)
		2920	1,055,664	1,118,259	1,194,340		1,194,340	1,018,259	100,000	1,118,259	111,500	10%		76,081
		2920	304,498	166,783		178,277	178,277	-	166,783	166,783	13,896	8%		11,494
			-	(253,404)										253,404
			-	340,761										(340,761)
			-											-
		2920	-											-
			4,622,252	4,932,087	3,914,167	999,769	4,913,935	3,600,425	1,301,830	4,902,255	409,079	8%		(18,152)
Employee Benefits														
		3111	2,510,489	2,892,032	2,612,148	335,740	2,947,887	2,732,526	352,066	3,084,592	259,669	8%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23) and remains flat at 19.10% for 23-24	55,856
		3112	-	45,847				59,824	-	59,824	7,234	12%		(45,847)

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	% of Budget Received/Spent	Comments	
		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
	3211	-	79,045			-	79,045	-	79,045	2,397	3%		(79,045)
	3212	853,712	916,018	814,672	201,131	1,015,803	960,593	347,328	1,307,922	73,344	6%	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)	99,785
	3311	23,917	32,781	32,087	-	32,087	33,263	-	33,263	1,136	3%		(694)
	3312	281,364	298,146	227,069	55,833	282,902	223,226	80,713	303,940	22,616	7%		(15,243)
	3331	228,397	252,533	216,124	26,130	242,254	207,443	26,728	234,171	19,953	9%		(10,279)
	3332	66,108	74,087	56,525	15,243	71,768	52,206	18,877	71,083	5,844	8%		(2,318)
	3411	2,324,282	2,392,089	2,050,871	316,073	2,366,944	2,411,840	295,897	2,707,737	383,271	14%	Rate increase of approx. 8.1%	(25,145)
	3412	1,151,884	1,104,353	822,489	307,924	1,130,413	974,025	355,320	1,329,345	180,855	14%	Rate increase of approx. 8.1%	26,060
	3511	71,953	74,733	66,701	-	66,701	7,153	922	8,075	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(8,032)
	3512	31,386	28,639	28,586	-	28,586	1,800	651	2,451	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(53)
	3611	159,795	174,611	128,664	-	128,664	143,460	-	143,460	47,648	33%		(45,948)
	3612	68,482	74,833	55,142	-	55,142	61,483	-	61,483	20,495	33%		(19,692)
	3911	383,171	553,000	521,991	-	521,991	553,000	-	553,000	77,616	14%	must fund at this level per actuary & LAUSD recommendation	(31,009)
	3912	124,123	237,000	121,945	-	121,945	237,000	-	237,000	16,857	7%	must fund at this level per actuary & LAUSD recommendation	(115,055)
		8,279,062	9,229,745	7,755,012	1,258,075	9,013,087	8,737,889	1,478,501	10,216,390	1,118,933	11%		(216,659)
Supplies													-
	4100	27,938	399,721	262	401,397	401,660	75,725	9,520	85,245	50,334	59%		1,939
	4300	222,708	220,000	4,040	266,460	270,501	-	270,848	270,848	29,830	11%		50,501
	4300	147,512	270,374	-	-	-	-	184,405	184,405	-	0%	CTE Expenses	(270,374)
	4350	70,739	98,050	30,298	-	30,298	142,305	11,000	153,305	761	0%	Reduced by \$30K, some spending shift to 4410 non cap	(67,752)
	4390	62,862	65,300	47,951	8,407	56,359	63,000	7,000	70,000	12,399	18%		(8,941)
	4400	388,182	973,249	156,674	803,381	960,054	530,136	116,742	646,878	994,293	154%	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond	(13,195)
	4700	252,422	350,000	-	358,415	358,415	-	231,897	231,897	1,680	1%	Increase in number of meals served, resulting in increased food service supplies needed.	8,415
		1,172,363	2,376,695	239,226	1,838,061	2,077,287	811,165	831,412	1,642,578	1,089,297	66%		(299,408)
Services													-
	5210	3,247	2,000	1,772	820	2,592	2,000	1,000	3,000	570	19%	reduced mileage	592
	5220	40,298	100,000	58,216	43,963	102,178	50,000	80,000	130,000	6,873	5%		2,178
	5310	436,366	570,000	183,959	396,068	580,027	512,353	27,240	539,593	68,840	13%		10,027
	5400	407,998	445,718	480,359	-	480,359	443,820	-	443,820	147,940	33%		34,641
	5510	170,661	224,472	319,375	11,239	330,614	251,700	-	251,700	11,246	4%		106,142
	5520	556,370	430,000	584,244	-	584,244	445,222	-	445,222	-	0%		154,244
	5610	414,814	377,673	453,707	28,968	482,675	338,500	-	338,500	50,650	15%		105,002
	5811/5812	297,194	459,100	440,972	79,401	520,373	310,306	167,700	478,006	20,484	4%	Board approved transportation allocation of \$478,006	61,273
	5800	40,127	29,954	26,504	-	26,504	38,298	-	38,298	-	0%		(3,450)
	5803	1,752	1,200	390	-	390	1,200	-	1,200	4	0%		(810)
	5810	3,327,469	4,188,626	1,752,960	2,418,463	4,171,423	1,842,095	2,180,046	4,022,140	314,814	8%		(17,203)
	5821	373,689	345,409	66,047	271,814	337,861	123,367	262,891	386,258	77,499	20%		(7,548)
	5831	1,650	1,200	1,200	-	1,200	1,500	-	1,500	-	0%		-
	5840	7,200	18,000	5,765	-	5,765	18,900	-	18,900	-	0%	reduction in internet costs	(12,235)
	5850	47,555	236,743	232,621	-	232,621	150,000	-	150,000	-	0%	Teachers on Reserve - Sub teacher backfill	(4,122)
	5860	15,563	15,312	15,254	-	15,254	16,483	-	16,483	1,517	9%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc. increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student conferences)	(58)
	5890	144,262	288,203	186,980	75,275	262,255	114,500	-	114,500	23,333	20%		(25,948)
	5910	53,864	55,000	44,196	-	44,196	60,690	-	60,690	-	0%		(10,804)
		6,340,078	7,788,611	4,854,520	3,326,011	8,180,531	4,720,934	2,718,877	7,439,811	723,770	10%		391,921
Capital Outlay													-
	6100	-	-	-	-	-	-	-	-	-	-		-
	6200	210,381	559,440	-	-	-	440,500	-	440,500	4,928	1%	\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 & beyond	(559,440)
	6400	225,748	131,175	-	-	-	1,664,208	-	1,664,208	-	0%		(131,175)
	6500	-	-	-	-	-	-	-	-	-	-		-

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	% of Budget Received/ Spent	Comments		
		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023				
		436,129	690,615				2,104,708	-	2,104,708	4,928	0%			(690,615)
														-
	6900	971,607	980,000	709,714	97,070	806,784	1,140,000	-	1,140,000	-	0%			(173,216)
														-
														-
	7299	295,012	334,229	181,115	145,956	327,071	364,403		364,403	58,377	16%	Calculated at a rate of 1% of LCFF revenue		(7,158)
	7438	11,784	4,731	4,547	1,215	5,762	-		-			Track loan ended April 2023		1,031
		282,705				-			-					-
		589,501	338,960	185,662	147,171	332,833	364,403	-	364,403	58,377	16%			(6,127)
														-
		37,788,897	43,422,349	32,714,103	9,470,698	42,184,801	33,681,235	8,173,897	41,855,132	4,788,167	11%			(1,237,549)
		37,253,419	43,132,964	32,004,389	9,373,628	41,378,016	34,645,944	8,173,897	42,819,840	4,793,095	11%			(1,754,948)
														-
														-
		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)		Note - The 2022-23 ending balance is inflated because it accounts for the Learning Recovery Emergency Block Grant AND the Arts, Music & Instructional Materials Grant. The 23-24 ending balance also does NOT include the impact of UTLA/PESPU bargaining.		(238,213)
		2,555,615	2,665,041	(1,448,363)	4,392,590	2,944,227	4,001,914	(3,143,277)	858,637	(816,251)		(Revenue - Expenses: Cash Reporting Basis)		279,186
														-
														-
		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)				(238,213)
														-
														-
														-

Coversheet

2021-22 Actuarial Valuation

Section: VII. Finance
Item: C. 2021-22 Actuarial Valuation
Purpose: Vote
Submitted by:
Related Material: 2021-22 Actuarial Valuation - FINAL.pdf



PALISADES CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VII. FINANCE

C. 2021-2022 Actuarial Valuation

PERSONNEL INVOLVED:

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

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Each year, a member of the American Academy of Actuaries performs an actuarial valuation to determine PCHS' total OPEB liability (Other Post Employment Benefit). Given that PCHS previously offered a "lifetime health benefit," the school must closely monitor the OPEB liability and fund this retiree benefit over the next 20 years.

The most recent actuarial valuation is for the period ending June 30, 2022. The Accumulated Postretirement Benefit Obligation increased by approximately 16.7% compared to the amount reported in PCHS's June 30, 2021 financial statement. Most of the change was attributed to a change in census data (new retirees).

PCHS is also in the process of completing the 2022-23 actuarial valuation and should have an updated report in the coming weeks.

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

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

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2021-22 Actuarial Valuation.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2021-22 Actuarial Valuation.

RECOMMENDED MOTION:

"To approve the 2021-2022 Actuarial Valuation."

Juan Pablo Herrera
Chief Business Officer

Lifetime Health Benefits Committee

September 19, 2023

Actuarial Valuation

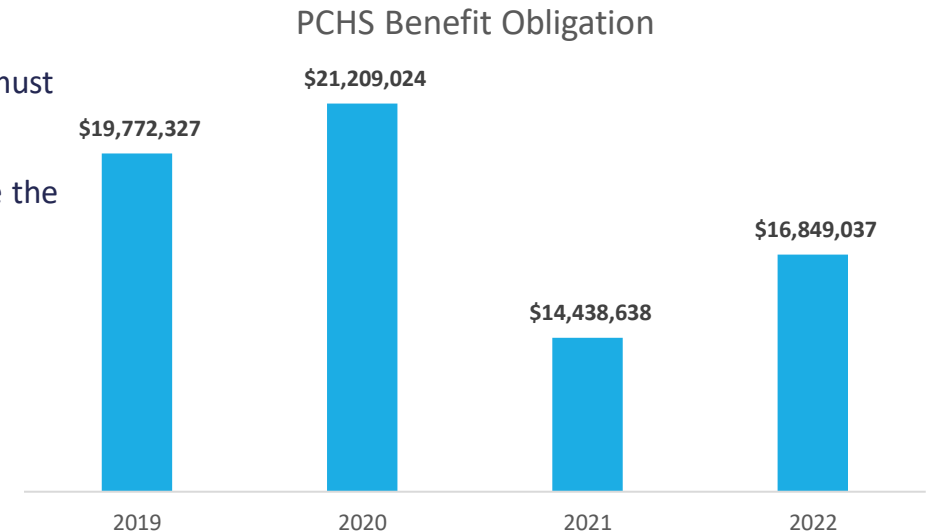
DFA has completed the “annual update.” Typically, we have only performed a valuation every 2 years, but moving forward we will monitor it on an annual basis to better understand changes in our liabilities. This is a best practice and a “recommendation” from LAUSD Charter Schools Division and our Independent Auditor.

- The report measures the Accumulated Postretirement Benefit Obligation (APBO) as of June 30, 2022.
- DFA used a discount rate of 5%, but recommends we confirm this rate with our auditors
 - Prior rate used was 2.67% (in 2020)
- The APBO increased by approximately **16.7%** compared to the amount reported in PCHS’s June 30, 2021 financial statement

Topline Results of the Annual Update

The Accumulated Postretirement Benefit Obligation (APBO) **increase** by approximately **16.7%** compared to the amount reported in PCHS's June 30, 2021 financial statement.

- The main reason for the increase is because of a (1) change in census data and (2) a change in healthcare trend rates
 - As expected, there were increases in the Service Cost & Interest Cost because we paid the minimum obligation in 2020-2021
 - Service cost is an increase in obligation due to an additional year of service by employees. We must set this aside.
 - Interest cost is an increase in the present value of the liability. Our obligation increased because the benefit date is now one year closer.





June 30, 2023

Juan Pablo Herrera
Chief Business Officer
Palisades Charter High School (PCHS)
15777 Bowdin Street
Pacific Palisades, CA 90272

Re: ASC 715-60 Retiree Medical Final Disclosures for June 30, 2022 and Net Postretirement Benefit Cost for Fiscal Years Ending June 30, 2022 and June 30, 2023

Dear Juan Pablo:

This report sets forth the results of our actuarial valuation of the PCHS's post-retirement medical plan as of June 30, 2022.

Enclosed are the following exhibits that develop our results:

- Executive Summary
- Postretirement Benefit Obligations and Funded Status
- Net Periodic Benefit Cost and Changes in Unrestricted Net Assets
- Changes in Accrued Cost and Unrecognized Items
- Accumulated Postretirement Benefit Obligation
- Additional Information
- Funding Schedule
- Benefit plan provisions
- Valuation data
- Actuarial assumptions
- Actuarial certification.

We appreciate the opportunity to be of service to PCHS and are available to answer any questions you may have regarding this report.

Sincerely,
DFA, LLC

Carlos Diaz, ASA
Actuary

Executive Summary

The purpose of this report is to assist PCHS in complying with the accounting and disclosure requirements of ASC 715-60 (formerly FAS 106, 132R and 158) for the 2021-2022 fiscal year, and determine PCHS's annual expense for the 2022-2023 fiscal year.

Some of the highlights of our findings are as follows:

- The postretirement benefit obligations and annual expense under the accrual accounting standards of ASC 715-60, using a valuation date of June 30, 2022, are as follows:

Expected Postretirement Benefit Obligation	\$18,744,917
Accumulated Postretirement Benefit Obligation	16,849,037
Fair Value of Plan Assets	4,852,673
Funded Status (Liability)	(11,996,364)
Net Periodic Benefit Cost for 2021-2022	\$1,112,652
Total Recognized in CUNA for 2021-2022	1,913,221
Net Periodic Benefit Cost for 2022-2023	\$1,189,648
Total Recognized in CUNA for 2022-2023	(257,174)

- The Accumulated Postretirement Benefit Obligation increased by approximately 16.7% compared to the amount reported in PCHS's June 30, 2021 financial statement. The estimated changes are as follows:

Benefit obligation at beginning of year	\$14,438,638
Service cost	431,934
Interest cost	710,371
Benefits paid	(468,147)
Change in census	2,312,127
Change in healthcare premiums different than expected	(1,939,033)
Change in employer caps different than expected	14,750
Change in healthcare trend rates	1,463,169
Update in mortality assumption	(114,772)
Benefit obligation at end of year	\$16,849,037

- During the fiscal year ending June 30, 2022, PCHS adopted an irrevocable trust. The initial contribution was \$5,000,000 and the trust balance on June 30, 2022 is \$4,852,673.

The balance of this report describes our findings in detail.

Disclosure – Postretirement Benefit Obligations and Funded Status

	Fiscal Year End		
	06/30/2023	06/30/2022	06/30/2021
	Projected	Actual	Actual
Change in Benefit Obligation			
Benefit obligation at beginning of year	\$16,849,037	\$14,438,638	\$21,209,024
Service cost	346,419	431,934	706,824
Interest cost	828,689	710,371	560,661
Plan participants' contributions	0	0	0
Amendments	0	0	0
Actuarial (gains)/losses	0	1,736,241	(7,614,097)
Benefits paid	(557,329)	(468,147)	(423,774)
Benefit obligation at end of year	\$17,466,816	\$16,849,037	\$14,438,638
Change in Plan Assets			
Fair value at beginning of year	\$4,852,673	\$0	\$0
Actual return on plan assets	242,634	(147,327)	0
Employer contributions	557,329	5,468,147	423,774
Plan participants' contributions	0	0	0
Benefits paid	(557,329)	(468,147)	(423,774)
Other disbursements	0	0	0
Fair value at end of year	\$5,095,307	\$4,852,673	\$0
Funded Status	\$(12,371,509)	\$(11,996,364)	\$(14,438,638)
Amounts Recognized in Statement of Financial Position (SFP)			
Non-current assets	\$0	\$0	\$0
Current liabilities	(622,352)	(557,329)	(388,708)
Non-current liabilities	(11,749,157)	(11,439,035)	(14,049,930)
Total recognized in SFP	\$(12,371,509)	\$(11,996,364)	\$(14,438,638)
Amounts Recognized in Changes in Unrestricted Net Assets (CUNA)			
Net transition obligation	\$4,415,646	\$4,967,602	\$5,519,558
Prior service cost (credit)	0	0	0
Net actuarial loss (gain)	(4,703,472)	(4,998,254)	(7,463,431)
Total recognized in CUNA	\$(287,826)	\$(30,652)	\$(1,943,873)
Total Recognized in SFP and CUNA	\$(12,659,335)	\$(12,027,016)	\$(16,382,511)
Weighted Average Assumptions			
Discount rate	5.00%	5.00%	5.00%
Expected return on assets	5.00%	5.00%	5.00%
Assumed Healthcare Trend Rates			
Initial medical/Rx rate	6.00%	6.50%	6.00%
Ultimate medical/Rx rate	4.00%	4.00%	4.00%
Year ultimate rate is reached	2070	2070	2070

Disclosure – Net Periodic Benefit Cost and Changes in Unrestricted Net Assets

	Fiscal Year End		
	06/30/2023	06/30/2022	06/30/2021
	Projected	Actual	Actual
Net Periodic Benefit Cost			
Service cost	\$346,419	\$431,934	\$706,824
Interest cost	828,689	710,371	560,661
Expect return on assets	(242,634)	(82,888)	0
Amortization of transition obligation	551,956	551,956	551,956
Amortization of prior service cost	0	0	0
Amortization of net loss (gain)	(294,782)	(498,721)	0
Total Net Periodic Benefit Cost (NPBC)	\$1,189,648	\$1,112,652	\$1,819,441
Other Changes Recognized in Changes in Unrestricted Net Assets (CUNA)			
Prior service cost for period	\$0	\$0	\$0
Net loss (gain) for period	0	1,966,456	(7,614,097)
Amortization of transition obligation	(551,956)	(551,956)	(551,956)
Amortization of prior service cost	0	0	0
Amortization of net loss (gain)	294,782	498,721	0
Total recognized in CUNA	\$(257,174)	\$1,913,221	\$(8,166,053)
Total Recognized in NPBC and CUNA	\$932,474	\$3,025,873	\$(6,346,612)
Weighted Average Assumptions			
Discount rate	5.00%	5.00%	2.67%
Expected return on assets	5.00%	5.00%	0.00%
Assumed Healthcare Trend Rates			
Initial medical/Rx rate	6.50%	6.00%	6.50%
Ultimate medical/Rx rate	4.00%	4.00%	4.00%
Year ultimate rate is reached	2070	2070	2070

Supplemental Information – Changes in Accrued Cost and Unrecognized Items

	Fiscal Year End		
	06/30/2023	06/30/2022	06/30/2021
	Projected	Actual	Actual
Change in (Accrued) Benefit Cost			
(Accrued) benefit cost at beginning	\$(12,027,016)	\$(16,382,511)	\$(14,986,844)
Net periodic benefit cost	(1,189,648)	(1,112,652)	(1,819,441)
Employer contributions	557,329	5,468,147	423,774
(Accrued) benefit cost at end of year	\$(12,659,335)	\$(12,027,016)	\$(16,382,511)
Change in Net Transition Obligation			
Net transition obligation at beginning	\$4,967,602	\$5,519,558	\$6,071,514
Amount recognized	(551,956)	(551,956)	(551,956)
Other adjustments	0	0	0
Net transition obligation at end of year	\$4,415,646	\$4,967,602	\$5,519,558
Change in Unrecognized Prior Service Cost			
Unrecognized prior service cost at beginning of year	\$0	\$0	\$0
Amount recognized	0	0	0
Amendments	0	0	0
Other adjustments	0	0	0
Unrecognized prior service cost at end of year	\$0	\$0	\$0
Change in Unrecognized Net Loss (Gain)			
Unrecognized net loss (gain) at beginning of year	\$(4,998,254)	\$(7,463,431)	\$150,666
Amount recognized	294,782	498,721	0
Actuarial losses (gains) deferred	0	1,966,456	(7,614,097)
Other adjustments	0	0	0
Unrecognized net loss (gain) at end of year	\$(4,703,472)	\$(4,998,254)	\$(7,463,431)
Recognition of Cumulative Net Loss (Gain)			
1. Cumulative loss (gain) at beginning of year	\$(4,998,254)	\$(7,463,431)	\$150,666
2. Greater of benefit obligation and fair value of asset	16,849,037	14,438,638	21,209,024
3. 10% corridor of (2)	1,684,904	1,443,864	2,120,902
4. Amount subject to recognition: (1) – (3)	(3,313,350)	(6,019,567)	0
5. Average future service	11.24	12.07	12.07
6. Amount to recognize: (4) ÷ (5)	\$(294,782)	\$(498,721)	\$0

Supplemental Information – Accumulated Postretirement Benefit Obligation

Accumulated Postretirement Benefit Obligation (APBO) by Status

	Fiscal Year End		
	06/30/2023	06/30/2022	06/30/2021
	Projected	Actual	Actual
Actives fully eligible	2,629,531	2,504,315	1,898,235
Other actives	7,172,477	6,501,007	8,182,722
Retirees	7,664,808	7,843,715	4,357,681
Total	\$17,466,816	\$16,849,037	\$14,438,638

Effect on APBO of a 1% Increase or Decrease in Healthcare Trend Rates

As of June 30, 2022	1% Increase	1% Decrease
Accumulated postretirement benefit obligation	\$19,700,345	\$14,557,917
Amount change	2,851,308	(2,291,120)
Percent change	16.9%	-13.6%

Implicit Subsidy and ASOP 6

When premiums charged for retiree healthcare are lower than expected claims, an implicit subsidy is realized. This occurs, for example, when pre-Medicare retirees are afforded medical coverage at the same rates as active employees.

Actuarial Standard of Practice No. 6 (ASOP 6), revised in May 2014, provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary must include the value of this implicit subsidy in the liabilities.

This valuation reflects a value for the implicit subsidy equal to \$1,843,701.

Supplemental Information – Additional Information

Expected Benefit Payments (Based on Age-Adjusted Costs)

Fiscal Year Begin	Pay-as-You-Go	Adjustment	Age-Adjusted
2022	\$516,441	\$40,888	\$557,329
2023	561,422	60,930	622,352
2024	590,318	60,955	651,273
2025	612,813	58,509	671,322
2026	653,322	65,190	718,512
2027-2031	4,018,997	486,432	4,505,429

Other Information

1. Amounts invested in each major category of assets, investment policy

Equities	4.14%
Mutual Funds	22.15%
Cash	73.71%

2. Best estimate of contributions to be made in the June 30, 2023 fiscal year: \$557,329.
3. Amount recognized in Statement of Financial Position as of June 30, 2022: \$(11,996,364).
4. Amounts to be recognized as components of net postretirement benefit cost over the June 30, 2023 fiscal year:

Net transition obligation	\$551,956
Net actuarial (gain)/loss	\$(294,782)
Net prior service cost/(credit)	\$0

Funding Schedule

There are many ways to approach the pre-funding of retiree healthcare benefits. In the Disclosure section, we determined the annual expense for all PCHS-paid benefits. The expense is an orderly methodology, developed by the FASB, to account for retiree healthcare benefits. This amount will fluctuate from year to year based on the asset performance and as the population matures. However, the Net Periodic Benefit Cost (NPBC) has no direct relation to amounts PCHS may set aside to pre-fund healthcare benefits.

The table on the next page provides PCHS with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules assume that retiree funds are held internally and earn, or are otherwise credited with, an average of 5.00% per year on investments, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3%) increase for the next 20 years.

We provide these funding schedules to give PCHS a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The funding schedules are simply different examples of how PCHS may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount PCHS will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less PCHS will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The tables on the following pages show the required annual outlay under the pay-as-you-go method and each of the above schedules. The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.

These numbers are computed on a closed group basis and assume no new entrants.

Treatment of Implicit Subsidy

We exclude the implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.

Funding Schedule (continued)

Sample Funding Schedules (Closed Group)
Starting Asset Value of \$4,852,673 as of June 30, 2022

Fiscal Year Beginning	Pay-as-you-go	Level Contribution for 20 years	Level % of Unfunded Liability	Constant Percentage Increase
2022	\$516,441	\$926,839	\$1,057,674	\$723,496
2023	561,422	926,839	1,016,466	745,201
2024	590,318	926,839	977,848	767,557
2025	612,813	926,839	941,441	790,584
2026	653,322	926,839	907,011	814,301
2027	712,230	926,839	874,525	838,731
2028	757,643	926,839	843,892	863,892
2029	800,495	926,839	814,803	889,809
2030	849,673	926,839	787,055	916,503
2031	898,956	926,839	760,495	943,999
2032	943,499	926,839	734,941	972,319
2033	988,334	926,839	710,207	1,001,488
2034	1,042,001	926,839	686,137	1,031,533
2035	1,075,233	926,839	662,588	1,062,479
2036	1,096,519	926,839	631,497	1,094,353
2037	1,126,919	926,839	595,675	1,127,184
2038	1,157,834	926,839	561,887	1,160,999
2039	1,166,308	926,839	530,019	1,195,829
2040	1,187,885	926,839	499,961	1,231,704
2041	1,203,825	926,839	471,610	1,268,655
2042	1,205,477	0	444,870	0
2043	1,208,677	0	419,648	0
2044	1,211,394	0	395,858	0
2045	1,221,370	0	373,419	0
2046	1,209,549	0	352,254	0
2047	1,211,532	0	332,292	0
2048	1,203,189	0	313,462	0
2049	1,192,593	0	295,701	0
2050	1,145,983	0	278,949	0
2051	1,131,438	0	263,146	0
2052	1,103,908	0	248,240	0
2053	1,074,256	0	234,180	0
2054	1,042,483	0	220,917	0
2055	1,017,969	0	208,406	0
2060	814,409	0	155,719	0
2065	575,737	0	116,354	0
2070	342,105	0	86,932	0

Benefit Plan Provisions

PCHS 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 PCHS for the lifetime of the retiree except retirees electing the higher PPO plans must pay the difference in cost. Survivors of deceased retirees may continue health coverage, at their own expense.

Eligibility for retiree health benefits requires the following:

- Future retiree must be enrolled in the health plan prior to retirement date.
- Future retiree must be in receipt of monthly payment from STRS or PERS.
- Active employees must meet the following years of service requirements at retirement as described in the respective bargaining agreements.

UTLA	
Date of Hire	Service Requirement
Before March 11, 1984	Five consecutive years prior to retirement
March 11, 1984 to June 30, 1987	10 consecutive years prior to retirement
July 1, 1987 to May 31, 1992	15 consecutive years prior to retirement, or 20 with 10 consecutive years prior to retirement
June 1, 1992 to June 30, 2009	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 10 consecutive years of qualifying service
On or after July 1, 2009	Not eligible for PCHS-paid health benefits

PESPU	
Date of Hire	Service Requirement
Before March 11, 1984	Five consecutive years prior to retirement
March 11, 1984 to June 30, 1987	10 consecutive years prior to retirement
July 1, 1987 to May 31, 1992	15 consecutive years prior to retirement, or 20 years with 10 consecutive years prior to retirement
June 1, 1992 to June 30, 2008	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 10 consecutive years of qualifying service
July 1, 2008 to June 30, 2012	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 20 consecutive years of qualifying service
On or after July 1, 2012	Not eligible for PCHS-paid health benefits

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

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

Benefit Plan Provisions (continued)

PCHS provides retiree health coverage through health plans available through SISC. The following table summarizes the monthly premiums for the health benefit coverage provided by PCHS. These rates went into effect as of October 1, 2022:

	Kaiser	California Care	Blue Cross 90/\$10	Blue Cross 90/\$20	Blue Cross 80/\$20	Companion Care
Retiree Only	NA	\$982.00	\$1,126.00	\$1,044.00	\$905.00	NA
Retiree Plus Spouse	NA	1,390.00	1,580.00	1,468.00	1,277.00	NA
Retiree Plus Family	NA	1,768.00	2,009.00	1,866.00	1,624.00	NA
Retiree Only - Medicare	\$193.00	\$591.00	\$516.00	\$516.00	\$516.00	\$384.00
Retiree Plus Spouse - Medicare	386.00	1,182.00	1,032.00	1,032.00	1,032.00	768.00

	Delta Premier	Delta PPO Plan	VSP Vision Plan
Retiree Only	\$50.00	\$57.80	\$12.30
Retiree Plus Spouse	100.00	116.00	24.60
Retiree Plus Family	132.00	159.60	36.90

Valuation Data

Age distribution of retirees included in the valuation

Age	Count
Under 55	2
55-59	1
60-64	6
65-69	16
70-74	14
75-79	8
80-84	2
85+	0
Total	49
Average Age	69.2

Age/Years of service distribution of active employees included in the valuation

Age	Year of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	1	1	0	0	0	0	2
40-44	0	0	2	3	1	0	0	0	6
45-49	0	0	3	8	3	0	0	0	14
50-54	0	0	0	8	5	6	0	0	19
55-59	0	0	2	7	1	4	1	0	15
60-64	0	0	2	8	1	1	1	0	13
65+	0	0	1	2	2	0	0	0	5
All Ages	0	0	11	37	13	11	2	0	74

Average Age	54.2
Average Service	19.9

Actuarial Assumptions

The liabilities set forth in this report are based on the following actuarial assumptions:

Valuation Date:	June 30, 2022
Measurement Date:	June 30, 2022
Census Date:	June 30, 2022
Discount Rate:	5.00% – based on discussions between PCHS and financial advisors and subject to auditor approval.
Return on Assets:	5.00%
Pre-retirement Turnover:	CalSTRS 2020 turnover assumption
Mortality:	RPH2014 mortality table with generational projection scale MP-2021.

Retirement Rates:

Age	Male	Female
55	2.7%	4.5%
56	1.8%	3.2%
57	1.8%	3.2%
58	2.7%	4.1%
59	4.5%	5.4%
60	6.3%	9.0%
61	6.3%	9.0%
62	10.8%	10.8%
63	13.5%	16.2%
64	10.8%	13.5%
65	10.8%	14.4%
66	10.0%	13.5%
67	10.0%	13.5%
68	10.0%	13.5%
69	10.0%	13.5%
70	100.0%	100.0%

Medical Claim Cost:

Annual Per Retiree or Spouse:

Age	Medical	Dental/Vision
50	\$9,696	\$788
55	11,748	788
60	14,160	788
64	16,776	788
65	5,508	788
70	5,304	788
75	5,700	788

Actuarial Assumptions (continued)

Medical Trend:

Year	Pre-Medicare	Medicare	Dental/Vision
2022	6.50%	4.50%	3.00%
2023	6.00%	4.50%	3.00%
2024	5.50%	4.50%	3.00%
2025-2029	5.25%	4.50%	3.00%
2030-2039	5.00%	4.00%	3.00%
2040-2049	4.75%	4.00%	3.00%
2050-2069	4.50%	4.00%	3.00%
2070+	4.00%	4.00%	3.00%

Percent of Retirees with Spouses: Future Retirees: 50% married or with domestic partner; female spouses assumed three years younger than male spouses.

Current Retirees: Actual spousal ages used if applicable.

Amortization of unrecognized gains and losses:

Minimum method under FAS 106.

Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Palisades Charter High School (PCHS), as of June 30, 2022.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by PCHS. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by PCHS.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under FASB ASC 715-60, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:

Carlos Diaz, ASA, EA, MAAA
Actuary

Coversheet

2021-22 Form 990 / Tax Return

Section: VII. Finance
Item: D. 2021-22 Form 990 / Tax Return
Purpose: Vote
Submitted by:
Related Material: 2021-22 Form 990 - FINAL.pdf



PALISADES CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VII. FINANCE

D. 2021-2022 Form 990 (Return of Organization Exempt from Income Tax)

PERSONNEL INVOLVED:

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

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2021-2022 Form 990 (Return of Organization from Income Tax). This covers the period of July 1, 2021, through June 30, 2022.

PCHS is not required to pay Federal taxes. However, we are required to file an information return with the IRS. The Form 990 was filed by our Independent Audit Firm (Christy White Associates). The audit firm utilized the financial information from the Board approved 2021-22 audit in order to file the report and disclose the required information to the IRS.

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

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

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2021-22 Form 990.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2021-22 Form 990. The form is used to report information to the IRS, which was already included in our 2021-22 independent audit.

RECOMMENDED MOTION:

“To approve the 2021-2022 Form 990.”

Juan Pablo Herrera
Chief Business Officer

PUBLIC DISCLOSURE COPY

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. PALISADES CHARTER HIGH SCHOOL	Taxpayer identification number (TIN) 92-0184898
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 15777 BOWDOIN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PACIFIC PALASADES, CA 90272	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

GREGORY WOOD, CBO

- The books are in the care of ▶ **15777 BOWDOIN STREET - PACIFIC PALASADES, CA 90272**

Telephone No. ▶ **310-230-6623** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)

**** PUBLIC DISCLOSURE COPY ****

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PALISADES CHARTER HIGH SCHOOL Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 15777 BOWDOIN STREET City or town, state or province, country, and ZIP or foreign postal code PACIFIC PALASADES, CA 90272 F Name and address of principal officer: DR. PAMELA MAGEE SAME AS C ABOVE	D Employer identification number 92-0184898 E Telephone number 310-230-6623 G Gross receipts \$ 41,576,797. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.PALIHIGH.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 2003		M State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: PUBLIC CHARTER SCHOOL SERVING APPROX. 2,965 STUDENTS IN GRADES 9-12 FROM ALL OVER GREATER LA.	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a)	3 11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4 6
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 371
6	Total number of volunteers (estimate if necessary)	6 36
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.
8	Contributions and grants (Part VIII, line 1h)	42,782,202. 37,701,011.
9	Program service revenue (Part VIII, line 2g)	266,102. 2,827,431.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	84,319. 62,018.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,435. 556,155.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	43,149,058. 41,146,615.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	22,207,536. 31,093,504.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,784.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,061,724. 8,642,694.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,269,260. 39,736,198.
19	Revenue less expenses. Subtract line 18 from line 12	13,879,798. 1,410,417.
20	Total assets (Part X, line 16)	26,412,295. 27,090,937.
21	Total liabilities (Part X, line 26)	19,463,509. 19,406,726.
22	Net assets or fund balances. Subtract line 21 from line 20	6,948,786. 7,684,211.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JUAN PABLO HERRERA, CBO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name MARCY KEARNEY	Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P02370487
	Firm's name ▶ CHRISTY WHITE ASSOCIATES Firm's address ▶ 348 OLIVE STREET SAN DIEGO, CA 92103	Firm's EIN ▶ 27-2956198 Phone no. (619) 270-8222

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission:
PALISADES CHARTER HIGH SCHOOL 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.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 32,903,250. including grants of \$) (Revenue \$ 3,398,954.)
AS A NON-PROFIT PUBLIC HIGH SCHOOL SERVING STUDENTS IN GRADES 9-12, PALISADES CHARTER HIGH SCHOOL SERVES IN EXCESS OF 3,000 STUDENTS FROM OVER 100 ZIP CODES IN THE GREATER LOS ANGELES AREA BY PROVIDING EDUCATION AND INSTRUCTION.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 32,903,250.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		371
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?		
	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
	If "Yes," see the instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
	If "Yes," complete Form 4720, Schedule O.		
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		
	17		
	If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	11		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	6		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **GREGORY WOOD, CBO - 310-230-6623**
15777 BOWDOIN STREET, PACIFIC PALASADES, CA 90272

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAM MAGEE EXECUTIVE DIRECTOR/PRINCIP	40.00			X			217,955.	0.	53,942.	
(2) DAVID E. SUAREZ TEACHER	40.00				X		161,982.	0.	44,706.	
(3) JUAN PABLO HERRERA CHIEF BUSINESS OFFICER	1.00			X			137,378.	0.	39,053.	
(4) JOHN RAUSCHUBER TEACHER	40.00					X	149,544.	0.	0.	
(5) CHRIS LEE ASSISTANT PRINCIPAL	40.00					X	149,338.	0.	0.	
(6) DONALD PARCELL DIRETCTOR OF OPERATIONS	40.00					X	145,659.	0.	0.	
(7) RUSSEL R. HOWARD ASSITANT PRINCIPAL	40.00					X	145,659.	0.	0.	
(8) MARY BUSH DIRECTOR OF SPECIAL EDUCAT	40.00					X	145,222.	0.	0.	
(9) BROOKE KING MANAGEMENT	42.00	X					83,872.	0.	33,792.	
(10) DARA WILLIAMS COMMUNITY/CHAIR	2.00	X					0.	0.	0.	
(11) JACK SELTZER TRUSTEE	2.00	X					0.	0.	0.	
(12) MONICA BATTS-KIBG TRUSTEE	2.00	X					0.	0.	0.	
(13) SARA MARGIOTTA TRUSTEE	2.00	X					0.	0.	0.	
(14) JEWLZ FAHN TRUSTEE	2.00	X					0.	0.	0.	
(15) JAMES WELLS TRUSTEE	2.00	X					0.	0.	0.	
(16) LISA SAXON TRUSTEE/FACULTY	42.00	X					0.	0.	0.	
(17) MAGGIE NANCE TRUSTEE/FACULTY	42.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRENDA CLARKE TRUSTEE/FACULTY	42.00	X						0.	0.	0.
(19) ANDREW PARIS TRUSTEE/FACULTY	42.00	X						0.	0.	0.
1b Subtotal								1,336,609.	0.	171,493.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,336,609.	0.	171,493.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **93**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
AMERICAN TRANSPORTATION SYSTEMS 3133 SOUTH S, LONG BEACH, CA 90805	TRANSPORTATION SERVICES	1,136,951.
CHARTWELLS DINING SERVICE PO BOX 50196, LOS ANGELES, CA 90074-0196	FOOD SERVICES	637,542.
UNISERVE FACILITIES SVCS CORP. 2363 S. ATLANTIC BLVD, COMMERCE, CA 90040	CUSTODIAL	265,041.
THE PERFECT EVENT INC 3133 E. SOUTH ST, LONG BEACH, CA 90805	SECURITY SERVICES	242,173.
AKINS IT, INC, 1301 DOVE ST SUITE #130, NEWPORT BEACH, CA 92660	COMPUTER SERVICES	216,739.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **10**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	453,105.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	37,098,306.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	149,600.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		37,701,011.			
Program Service Revenue	2 a	EDUCATIONAL SERVICES	Business Code 611710	2,366,050.	2,366,050.		
	b	STUDENT ACTIVITIES	611110	378,753.	378,753.		
	c	FOOD SERVICE SALES	722514	82,628.	82,628.		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		2,827,431.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		62,018.		62,018.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	823,914.			
			(ii) Personal				
	b	Less: rental expenses	6b	414,814.			
	c	Rental income or (loss)	6c	409,100.			
	d	Net rental income or (loss)		409,100.	409,100.		
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
c	Gain or (loss)	7c					
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ 453,105. of contributions reported on line 1c). See Part IV, line 18						
		8a	0.				
b	Less: direct expenses	8b	15,368.				
c	Net income or (loss) from fundraising events		-15,368.		-15,368.		
9 a	Gross income from gaming activities. See Part IV, line 19						
		9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
		10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code 611710	162,423.	162,423.		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		162,423.			
12	Total revenue. See instructions		41,146,615.	3,398,954.	0.	46,650.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	355,333.		355,333.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,080,952.	16,806,797.	3,274,155.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,058,529.	4,396,793.	661,736.	
9 Other employee benefits	4,667,288.	3,781,361.	885,927.	
10 Payroll taxes	931,402.	566,332.	365,070.	
11 Fees for services (nonemployees):				
a Management				
b Legal	363,679.	203,047.	160,632.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,766,003.	3,371,867.	394,136.	
12 Advertising and promotion	1,650.		1,650.	
13 Office expenses	490,229.	408,597.	81,632.	
14 Information technology	7,200.		7,200.	
15 Royalties				
16 Occupancy	727,031.	654,991.	72,040.	
17 Travel	79,583.	556.	79,027.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	43,545.	30,468.	13,077.	
20 Interest	11,784.			11,784.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	971,607.	971,607.		
23 Insurance	407,999.		407,999.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a BOOKS AND SUPPLIES	1,172,363.	1,110,813.	61,550.	
b STUDENT ACTIVITIES	305,009.	305,009.		
c CHARTER AUTHORIZER FEES	295,012.	295,012.		
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	39,736,198.	32,903,250.	6,821,164.	11,784.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	2,025,578.	1	5,268,624.
	2 Savings and temporary cash investments	13,869,473.	2	12,705,922.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,118,060.	4	2,262,482.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	12,568.	8	12,568.
	9 Prepaid expenses and deferred charges	120,932.	9	111,135.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,560,212.		
	b Less: accumulated depreciation	10b 8,830,006.	10c	6,730,206.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	26,412,295.	16	27,090,937.	
Liabilities	17 Accounts payable and accrued expenses	3,609,198.	17	6,859,622.
	18 Grants payable		18	
	19 Deferred revenue	843,490.	19	1,446,087.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	572,183.	21	741,483.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	14,438,638.	25	10,359,534.
	26 Total liabilities. Add lines 17 through 25	19,463,509.	26	19,406,726.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,033,796.	27	6,561,595.
	28 Net assets with donor restrictions	914,990.	28	1,122,616.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	6,948,786.	32	7,684,211.
33 Total liabilities and net assets/fund balances	26,412,295.	33	27,090,937.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	41,146,615.
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,736,198.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,410,417.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,948,786.
5	Net unrealized gains (losses) on investments	5	-674,992.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,684,211.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form **990** (2021)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization PALISADES CHARTER HIGH SCHOOL	Employer identification number 92-0184898
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	 <hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>15,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PALISADES CHARTER HIGH SCHOOL	Employer identification number 92-0184898
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	 <hr/> <hr/> <hr/>	\$ <u>12,360.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	 <hr/> <hr/> <hr/>	\$ <u>5,150.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	 <hr/> <hr/> <hr/>	\$ <u>5,150.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PALISADES CHARTER HIGH SCHOOL	Employer identification number 92-0184898
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	<hr/> <hr/> <hr/>	\$ 5,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	<hr/> <hr/> <hr/>	\$ 5,010.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	<hr/> <hr/> <hr/>	\$ 5,028.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	<hr/> <hr/> <hr/>	\$ 5,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PALISADES CHARTER HIGH SCHOOL	Employer identification number 92-0184898
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization PALISADES CHARTER HIGH SCHOOL	Employer identification number 92-0184898
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **PALISADES CHARTER HIGH SCHOOL** Employer identification number **92-0184898**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|----------|
| c Beginning balance | 572,183. |
| d Additions during the year | 169,300. |
| e Distributions during the year | |
| f Ending balance | 741,483. |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	268,082.	268,697.	280,691.	288,629.	311,002.
b Contributions	1,599.	3,885.	6,006.	4,562.	14,185.
c Net investment earnings, gains, and losses					
d Grants or scholarships	34,000.	4,500.	18,000.	12,500.	36,558.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	235,681.	268,082.	268,697.	280,691.	288,629.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment 100 %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		12,980,101.	7,135,397.	5,844,704.
c Leasehold improvements				
d Equipment		2,580,111.	1,694,609.	885,502.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,730,206.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OTHER POST-EMPLOYMENT BENEFITS	10,359,534.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	40,901,805.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-674,992.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-674,992.	
3	Subtract line 2e from line 1	3	41,576,797.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-430,182.	
c	Add lines 4a and 4b	4c	-430,182.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	41,146,615.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	40,166,380.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	430,182.	
e	Add lines 2a through 2d	2e	430,182.	
3	Subtract line 2e from line 1	3	39,736,198.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	39,736,198.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 1B:

THE ORGANIZATION IS A TRUSTEE FOR FUNDS HELD BY THE SCHOOL'S ASSOCIATED STUDENT BODY (ASB). THE BALANCE NOTED IS DUE TO STUDENT GROUPS.

PART V, LINE 4:

THE CHARTER SCHOOL IS REQUIRED TO USE ITS ENDOWMENT FUNDS FOR THE ADMINISTRATION OF SCHOLARSHIPS AND GRANTS TO STUDENTS OF PALISADES CHARTER HIGH SCHOOL.

PART X, LINE 2:

MANAGEMENT BELIEVES ALL SIGNIFICANT TAX POSITIONS WOULD BE UPHELD UNDER EXAMINATION; THEREFORE, NO PROVISION FOR INCOME TAX HAS BEEN RECORDED.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT RENTAL EXPENSES	-414,814.
DIRECT FUNDRAISING EXPENSES	-15,368.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-430,182.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT RENTAL EXPENSES	414,814.
FUNDRAISING DIRECT EXPENSES	15,368.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	430,182.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
THE SCHOOL'S ENROLLMENT PACKAGES DISCLOSE THIS POLICY. ADDITIONALLY, AS A PUBLIC CHARTER SCHOOL, A NONDISCRIMINATORY STATEMENT IS NOTED WITHIN THE SCHOOL'S CHARTER PETITION.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

AS A PUBLIC CHARTER SCHOOL, THE ORGANIZATION RECEIVES FUNDING FROM THE CALIFORNIA AND U.S. DEPARTMENTS OF EDUCATION AS WELL AS SPECIAL EDUCATION AND PROPERTY TAX PAYMENTS PASSED-THROUGH THE LOS ANGELES UNIFIED SCHOOL DISTRICT.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		PCHS ANNUAL APPEAL	GIVING TUESDAY NOW	3	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	316,663.	34,426.	102,016.	453,105.
	2	Less: Contributions	316,663.	34,426.	102,016.	453,105.
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	5,063.	831.	9,474.	15,368.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				15,368.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-15,368.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **PALISADES CHARTER HIGH SCHOOL** Employer identification number: **92-0184898**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) PAM MAGEE EXECUTIVE DIRECTOR/PRINCIP	(i)	217,955.	0.	0.	35,963.	17,979.	271,897.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID E. SUAREZ TEACHER	(i)	161,982.	0.	0.	26,727.	17,979.	206,688.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JUAN PABLO HERRERA CHIEF BUSINESS OFFICER	(i)	137,378.	0.	0.	24,476.	14,577.	176,431.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

FORM 990, PART VI, SECTION A, LINE 1A:

FIVE MEMBERS OF THE BOARD ARE PAID STAFF MEMBERS OF THE CHARTER SCHOOL.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS AVAILABLE TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO FILING
THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C:

PALISADES CHARTER HIGH SCHOOL REQUIRES ALL KEY EMPLOYEES AND MEMBERS OF THE
BOARD OF TRUSTEES TO COMPLETE A CALIFORNIA FORM 700 "ANNUAL STATEMENT OF
ECONOMIC INTEREST." IF A CONFLICT ARISES, THE BOARD MEMBER IS ASKED TO
EXCUDED HIM/HERSELF FROM ALL DISCUSSION AND VOTING ON THE ISSUE.

FORM 990, PART VI, SECTION B, LINE 15:

THE SALARIES ARE REVIEWED AND APPROVED BY THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION C, LINE 19:

THE REQUIRED DOCUMENTS ARE AVAILABLE AT THE BUSINESS ADDRESS DURING NORMAL
BUSINESS HOURS UPON REQUEST.

Coversheet

2023-24 EPA Budget

Section: VII. Finance
Item: E. 2023-24 EPA Budget
Purpose: Vote
Submitted by:
Related Material: 2023-24 EPA Budget 9-19-23.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VII. FINANCE

E. 2023-2024 EPA Budget (Education Protection Account)

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 2023-2024 Education Protection Account (EPA) Budget.

The Education Protection Account (EPA) was created in November 2012 by Proposition 30, The School and Local Public Safety Protection Act of 2012, and later amended by Proposition 55 in November 2016. It resulted in a temporary tax increase and the tax revenue is deposited into an "Education Protection Account."

Pursuant to Article XIII, Section 36 of the California Constitution, PCHS is required to show how much EPA funding was received and how the money is intended to be spent.

The proposed EPA budget is consistent with how PCHS has allocated EPA funds in prior years. The EPA budget funds approximately 80 certificated FTEs (salary/benefits) and the 1% Charter Oversight Fee.

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

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

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2023-2024 EPA Budget. The proposed EPA expenditures are consistent with past year allocations.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2023-2024 EPA Budget.

RECOMMENDED MOTION:

"To approve the 2023-2024 Education Protection Account (EPA) Budget."

Juan Pablo Herrera
Chief Business Officer

2023-24 EPA Budget

EDUCATION PROTECTION ACCOUNT (EPA)

Overview on EPA Funds

Pursuant to Article XIII, Section 36 of the California Constitution, PCHS is required to show how much EPA funding was received and how the money is intended to be spent.

EPA funding was created in 2012 as a result of Proposition 30

- Temporary increases sales tax for all & increases income tax for high-income earners
- These new revenues are deposited into the Education Protection Account
- Prop 55 now extends EPA funding through 2030

This is **NOT** new money, just part of our total LCFF Entitlement

Use of funds is restricted to classroom instructions

- 1% charter oversight fee also qualifies

2023-24 EPA Budget

EPA budget proposal is in-line with how PCHS has historically allocated EPA funds

- ~80 FTE (certificated salaries/benefits) and 1% oversight fee

Once again, this is NOT new revenue, just part of our total LCFF entitlement.

These funds have already been accounted for when we adopted the 2023-24 budget.

We are simply adhering to this constitutional requirement and publishing our EPA budget to confirm that we are only using EPA funds on classroom instruction (certificated salaries/benefits) and oversight fees.

Palisades Charter High School
2023-2024
Education Protection Act (EPA) Budget

Revenue	Amount
8012 Education Protection Act (per FCMAT, 8/18/23)	\$ 10,932,076.00
<hr/>	
Total Revenue	\$ 10,932,076.00

Expenditures

1110 Certificated Salaries	\$ 7,539,835.66
3111 Certificated, STRS	19.10% \$ 1,440,108.61
3331 Certificated, Medicare	1.45% \$ 109,327.62
3411 Certificated, Health Benefits	\$ 1,478,401.11
7299 Indirect Cost - Charter Oversight Fees	1% \$ 364,403.00
<hr/>	
Total Expenditures	\$ 10,932,076.00
 Amount Remaining	 \$ 0.00

Coversheet

Certificated Substitute Pay Increase

Section: VII. Finance
Item: F. Certificated Substitute Pay Increase
Purpose: Vote
Submitted by:
Related Material: Certificated Substitute Pay Rate Increase.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VI. FINANCE

E. Certificated Substitute Pay Increase

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Director of Human Resources, Chief Business Officer, Administrative team

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the pay/rate increase for certificated substitutes. There is a state-wide need for certificated substitutes and surrounding districts have higher rates than PCHS. In order to attract the highest quality teachers for our students, PCHS administration and UTLA/PCHS recommend increasing the hourly rate for certificated substitutes to align with the LAUSD pay rate.

	PCHS (Hourly)	LAUSD (Hourly)	Proposed PCHS Rate (Hourly)
Daily Rate	\$ 31.00	\$35.4555	\$ 35.4555
Long Term Rate	\$ 39.33	\$47.8488	\$ 47.8488

CBO estimates that the annual impact of the rate increase (for 2023-24) is approximately \$75,506. Additional details are in the subsequent pages.

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

The action requested of the Board today will support the goal of increasing academic achievement.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the proposed certificate substitute pay rate increase.

CHIEF BUSINESS OFFICER’S RECOMMENDATION:

The CBO & Director of Human Resources recommend that the Board approve the substitute pay increase.

RECOMMENDED MOTION:

“To approve the proposed certificated substitute pay rate increase. The daily rate shall be \$35.4555 per hour. The Long Term Rate shall be \$47.8488 per hour.”

Juan Pablo Herrera
Chief Business Officer

Certificated Substitute Pay Rate Increase

SEPTEMBER 19, 2023

Certificated Substitute Pay Increase

There is a need to increase the rate of pay for certificated substitutes

- Across the state, there is a certificated substitute teacher shortage
- Surrounding districts have higher substitute pay rates compared to PCHS
- PCHS is currently not able to secure enough substitutes on a daily basis, resulting in having to use contract agencies or ask current teachers to provide substitute coverage. This often results in hourly rates of \$50-\$80 per hour.

The recommendation is to align our certificated substitute pay with LAUSD

	PCHS (Hourly)	LAUSD (Hourly)	Proposed PCHS Rate (Hourly)
Daily Rate	\$ 31.00	\$35.4555	\$ 35.4555
Long Term Rate	\$ 39.33	\$47.8488	\$ 47.8488

Annual Impact (2023-24) is approximately \$75,506

The estimated annual impact (2023-24) is \$75,506. This assumes we retain the same quantity of certificated substitute teachers.

Please note, it is difficult to estimate the impact because our substitute expense has significantly varied over the past 4 years

However, if this pay rate attracts more substitutes, then PCHS will rely less on contract agencies and PCHS faculty coverage (\$50-\$80 per hour). If this happens, we will see an increase in certificated substitute salaries, but a decrease in “consulting” and “certificated salaries” expense line items. Meaning PCHS could save on costs if the pay rate attracts more substitutes. We would essentially use less agencies (\$50-\$80 hr) and more PCHS substitutes (\$35.455 hr).

Certificated Substitute Expenses



Coversheet

Salary Schedule Reclassification

Section: VII. Finance
Item: G. Salary Schedule Reclassification
Purpose: Vote
Submitted by:
Related Material:
Salary Schedule Reclassification - campus aide to campus security lead.pdf



PALISADES CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

September 19, 2023

TOPIC/ AGENDA ITEM:

VI. FINANCE

F. Salary Schedule Reclassification

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Director of Human Resources, Director of Operations, Chief Business Officer, Administrative team

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the salary schedule reclassification for a classified position (PESPU). The recommendation is to reclassify an existing campus aide position into a campus security lead position. This will not add an additional employee, it will only reclassify an existing position.

Over the past few years, PCHS has utilized an interim campus security lead, who receives an additional stipend(s). The proposed salary would simply take the existing campus aid salary schedule, layer on the existing stipends, so that the position can now be formally Board approved.

The Budget & Finance committee approved this on October 10, 2022. It was presented to the Board later that month, but it was not on the agenda for a vote, so only a discussion took place. The PCHS administrative team is now bringing the same request through the process.

CBO estimates that the annual impact of the salary schedule reclassification is \$3,007 per year (excluding cost-of-living-adjustments or negotiated increases).

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

The action requested of the Board today will support the goal of ensuring a positive and safe school environment.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The CBO & Director of Human Resources recommend that the Board approve the action.

RECOMMENDED MOTION:

“To approve the salary schedule reclassification. One existing campus aide position will reclassify into a campus security lead position.”

Juan Pablo Herrera
Chief Business Officer

Salary Schedule Reclassification

SEPTEMBER 19, 2023

Campus Aide to Campus Security Lead Reclassification

The proposed salary schedule is below

- Note, the “interim” campus security lead receives a \$5 per hour pay differential and additional stipend. The proposed salary schedule is based on the existing campus aide salary schedule, and layers on the additional out-of-class pay stipends.
- The estimated annual impact is \$3,910 (excluding COLA and negotiated rate increases)
- The attached job description also reflects duties of a campus security lead
- The position remains 10 months per year, 8 hours per day

2022-2023	1	2	3	4	5	6	7	8	9
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Campus Aide	17.1357	18.0511	19.0934	20.1613	21.2672	22.424	23.6571	25.1063	25.8562
Campus Security Lead	24.4071	25.7799	27.2672	28.7673	30.3817	32.047	33.8012	34.8181	35.8605

October 10, 2022 Budget & Finance Committee Meeting Notes

Salary Schedule Reclassification (PESPU & Unrep) M Monahan – discussed the HR requests. It was noted that ELL were an area of focus from LAUSD and WASC. Open positions resulting from vacating personnel (to fill new recommended positions) will be closed. Administration voiced approval.

S Sherkhanov made motion to approve the changes in positions as presented: Operations Liaison to Permits and Set up Department Manager (Unrepresented), Campus Security Aid to Campus Security Lead (Classified), Instruction Assistant to ELL Instructional Assistant (Classified). C Heisen seconded the motion. In Favor: R Rodman, S Margiotta, S Sherkhanov, C Heisen, N Kojoonwaeze.

V. OTHER:

Minutes from October 18, 2022 Board of Trustees Meeting

Palisades Charter High School - Board Meeting - Minutes - Tuesday October 18, 2022 at 5:00 PM

Permits Setup Department Manager and Campus Security Lead changes in title and salary scale FYI. To be voted on at November meeting.

PALISADES CHARTER HIGH SCHOOL

CLASS TITLE: CAMPUS SECURITY LEAD

DEFINITION

Under the general supervision of the site administrator or assigned administrator, the Campus Security Lead assists in planning, organizing and coordinating the campus safety and security program; supervises, trains and directs security personnel; patrols campus buildings, locker rooms, fields, grounds and parking areas to enforce school rules; maintains a safe school environment and protects the safety and security of students, staff and school property; makes recommendations on security operations and procedures. General direction, supervision, and evaluation are provided by an assigned site administrator.

DISTINGUISHING CHARACTERISTICS

The Campus Security Lead position encompasses school campus security and promoting positive student behaviors. The incumbent must be current in security techniques, safety and school rules. The Campus Security Lead must work cooperatively and productively with a diverse population of internal and external staff, students, visitors, and community members. The Campus Security Lead requires demonstrated skills in leading a small team, participating in staff development on conflict resolution, and establishing and monitoring student behavioral objectives. The incumbent serves as “lead” over other security personnel; however, the Campus Security Lead is not assigned formal supervisory responsibilities.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statement of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.

- Assists administration in the operating procedures for security personnel
- Provides liaison between administration and security personnel
- Communicates daily with the site administrator(s); maintains constant radio communication
- Reviews camera for campus incidents
- Assists in the preparation of work schedules, deployment, and coordination of campus security personnel
- Provides guidance and training to security personnel especially in the areas of approaching unauthorized persons, maintaining order, investigation and observation techniques and use of equipment
- Exercises correct judgment in the application of federal and state laws, District policies and school rules
- Coordinates with School Resource Officer and local law enforcement when appropriate
- Patrols campus on foot (including parking lots and locker facilities) to check for unauthorized persons, including students, and unsecured facilities, to prevent disruptive activities, property damage, and theft
- Inspects grounds and facilities for proper security and alarm operations
- Contacts appropriate administrator and law enforcement for support
- Responds to alarms and assists in investigation of suspected criminal incidents

- Confers with staff, parents, students, and law enforcement on security issues
- Maintains files and records of incidents, student behavior, theft, and accident reports
- Reviews records to assist in the identification of threats and problem areas, adjusts routes/times as necessary, adjusts schedules according to security personnel availability, student activities, holidays and assigns personnel to shift and routes
- Remains current in security techniques, school rules
- Facilitates communication between and among students, school and District officials and staff, security personnel, parents, and law enforcement personnel to enhance understanding and promote a safe and secure environment
- Assumes a leadership role in responding to emergencies or contacts emergency agencies according to established guidelines; renders first aid in an emergency
- Observes and reports hazards or activities which might endanger students or personnel
- Assists site administrator(s) to conduct searches according to established District procedures; assists site administration, other campus security staff and law enforcement personnel in investigation and apprehension of persons committing rule or law violations
- Performs a variety of routine clerical work involving recordkeeping, telephone and preparing reports involving student referrals, crimes or incidents and accidents; writes clear and concise reports of incidents
- Remains current in security techniques, safety, and school rules
- Perform the full range of duties of the Campus Security Staff
- Perform related work as assigned

QUALIFICATIONS

Knowledge of:

- Applicable federal, state, city, county and School laws, rules, and regulations
- School Safety Plan
- Crisis prevention and intervention skills
- District organization and school rules related to student behavior, school security, access and conduct on school grounds
- Basic law enforcement, surveillance, security and safety procedures
- Crowd control and vehicle control procedures and intervention techniques
- Investigative techniques and reporting procedures
- Record keeping techniques; basic math skills; sufficient writing skills to prepare incident reports
- Principles of radio voice communications
- Operate standard office equipment, including a computer and assigned software, and iPads, preferred.
- Correct English usage, grammar, spelling, punctuation, and vocabulary
- Oral and written communication skills in English
- Behavior, needs and characteristics of adolescents
- Behavior management strategies and techniques including conflict resolution
- Sufficient interpersonal skills to deal with normal and possible confrontational situations, influence, student behavior, to facilitate group discussions among students, to work with students from diverse cultures and backgrounds, and to assist with counseling; interpersonal skills using tact, patience, and courtesy

- CPR/First Aid
- AED (Automatic Electronic Defibrillator) machine usage

Ability to:

- Perform all essential duties of the position with general supervision at an assigned school site
- Learn, interpret, explain, and apply School rules, regulations, policies, and procedures governing student behavior on school properties
- Work independently and collaboratively with limited supervision; respond to emergencies
- Assess situations, interpret student behavior, and apply appropriate measures to enforce school regulations
- Use good judgment when intervening in student behavior; be a positive role model to students
- Remain calm and objective in stressful and dangerous situations; respond appropriately to emergencies
- Recognize illegal activities, controlled substances, and weapons
- Remember names, faces, behavior patterns and retain facts
- Recognize potentially dangerous situations and alert site administrator(s)
- Conform to uniform code or dress standard
- Establish and maintain effective working relationships with students, staff, parents, law enforcement agencies and the community
- Speak clearly and communicate tactfully and respectfully with students, faculty, staff and community
- Understand and carry out oral and written instructions in English; write reports in English
- Ability to speak, read, and write in English
- Be flexible and adapt positively to change
- Handle student problems with patience and tact; use positive reinforcement to help build students' self-esteem; maintain confidentiality
- Use appropriate defense measures to protect self or others in adverse situations
- Prepare descriptive reports and maintain records of problems or situations requiring intervention
- Operate a basic 2-way radio
- Work nights, weekends, and holidays as necessary
- Perform CPR and simple first aid
- Use AED (Automatic Electronic Defibrillator) machine appropriately
- Operate a vehicle observing legal and defensive driving practices
- Establish and maintain cooperative and effective working relationships with others

EDUCATION, TRAINING, AND EXPERIENCE

Educational attainment equivalent to a high school diploma or its recognized equivalent, required. Additional coursework or training in psychology, criminal justice, and education for the adolescent and special needs students, preferred. Any combination of training, education and experience which demonstrates possession of the knowledge and abilities stated above, and the ability to perform the duties of the position. Two (2) years' experience in campus supervision or experience in security work, law enforcement or closely related field is desirable. Experience in a lead or supervisory role is highly desirable.

LICENSES; CERTIFICATES; SPECIAL REQUIREMENTS

Valid California C Driver's license throughout employment in a position in this classification
Possession of valid First Aid and CPR certificates
Attend blood-borne pathogen training
Attend Automatic Electronic Defibrillator (AED) machine training (Training provided by Palisades Charter High School within six (6) months following date of hire)
Certificate of completion of a 24-hour "School Security Guard Training" in accordance with Education Code 38001.5
Maintain current required licenses and certificates
Ability to speak Spanish, preferred

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

PHYSICAL DEMANDS

While performing the duties of this class, employees are regularly required to use hands and fingers to feel, grasp, manipulate and operate a 2-way radio, objects, equipment and tools and to reach overhead, above the shoulders and horizontally. The employee must have sufficient strength to manipulate, lift, push, pull, and/or carry on an occasional basis, objects which weigh as much as 75 pounds or more. The employee is regularly required to stand or walk for extended periods of time, walk on even/and or uneven surfaces, stoop, kneel, bend, twist, and crouch, climb stairs, and ramps of one or more stories above the ground. Employee must be able to run to respond to emergency situations. The employee is regularly required to hear and speak to exchange information in a proficient manner; distinguish strong odors which may warn of equipment malfunction or danger. The employee will intervene in physical altercations or threats to student/staff safety, and other urgent or emergency situations. The employee must be able to drive a vehicle.

Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus. The employee must have hand-eye coordination.

MENTAL DEMANDS

While performing the duties of this class, incumbents are regularly required to use written and oral communication skills in English. The employee must be able to listen, to write, to read directions, product labels, printed material, instructions and safety information, and to observe environmental conditions; demonstrate judgment and professionalism when interacting with supervisors, co-workers, staff, students and others encountered in the course of work; establish and maintain cooperative relationships throughout the work environment; learn quickly and follow verbal procedures and standards to accomplish assigned duties and to apply new skills. The employee must be able to work

independently and follow a schedule. The employee will occasionally deal with dissatisfied or quarrelsome individuals, including students and parents.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work in an indoor environment, including damp or wet areas, and regularly in an outdoor working environment, including exposure to seasonal heat and cold or adverse weather conditions. Employees are occasionally subject to exposure to hazardous materials, fumes, and dust; exposure to minor contagious illnesses, blood and other bodily fluids and possible exposure to blood borne pathogens; working around and with equipment having moving parts; performing physical tasks and activities. The noise level is usually moderate, but occasionally loud.

OTHER CONDITIONS OF CONTINUED EMPLOYMENT

Participate in employer mandated training and re-training programs.

Coversheet

School Organized Conferences/Trips

Section: IX. Consent Agenda: Finance Items
Item: A. School Organized Conferences/Trips
Purpose: Vote
Submitted by:
Related Material: School Organized Trip.pdf

Palisades Charter High School

REQUEST FOR APPROVAL OF SCHOOL-ORGANIZED TRIP FOR STUDENTS

Check the appropriate box: Field Trip School Journey Curricular Trip Athletic Trip
 Curricular Buss Tour OTHER (Describe)

Name of School: Palisades Charter High School Employee Supervising trip: NANCE Certified [initials] Non-Cert.
Telephone Number: (310) 230-6623 Grade levels (Circle) 9 10 11 12 OTHER

1. Destination: COUNCIL CAMPGROUND Are admission fees charged? Yes No [initials]
2. Dates of Trips: 10/27-29 3. Number of Students: 50 Number of adults: 6
4. Name and employee number of employee who will go on trip: Nance, Anis, Tatro

5. Substitute required? Yes No [initials] How Many? Source of funds: donations
6. Time schedule required by school: Leave School: NOON Arrive destination: 3:00
Leave destination: 11:00 Return school: 2:00
7. Duration of trip: Less than one day One day Overnight [initials] (if overnight, how many days?): 2 nights
8. Method of transportation: School bus (indicate number required) Walking Automobile [initials]
Public Carrier: airplane boat bus train other (explain)

9. Brief description of educational benefit to be derived from this activity. Please state specifically as an instructional objective (not required for athletic trips of Youth Services Activities) The students will bond, train, and come together as a team.

10. Source of funds for trip: Donations

NOTE: It is illegal to charge students or parents for participation in any activity for which ADA will be taken.

11. Have the locations of the nearest emergency facilities been obtained? Yes [initials] No
12. Have forms for parent's or guardian's permission been obtained? Yes [initials] No

13. If hiking or camping activity:
a. Have the ranger, sheriff, police or other emergency personnel been notified of intent to be in the area? Yes [initials] No
b. Has the area been checked for potential hazards? Yes [initials] No
c. Has the School Police Department been notified of the trip? Yes [initials] No

APPROVALS:
Principal or Asst. Principal _____ Date: _____
Board of Trustees* _____ Date: _____

* ONLY TRIPS INVOLVING SITES NOT ON APPROVED LIST MUST BE PROCESSED THROUGH THE PALISADES CHARTER HIGH SCHOOL BOARD OF TRUSTEES.