



Palisades Charter High School

Board Meeting

Date and Time

Tuesday May 14, 2024 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>.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:

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

Agenda

	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 Meeting on April 16, 2024			
II. Organizational Reports			5:34 PM
A.	Student Report	FYI Rustin Kharrazi	3 m

	Purpose	Presenter	Time
B. Parent Report	FYI	Melissa Schilling, Saken Sherkhonov, Kristina Irwin	3 m
C. Represented Classified Staff Report	FYI	Andrew Paris	3 m
D. Unrepresented Classified Staff Report	FYI	Karen Ellis	3 m
E. Faculty Report	FYI	Maggie Nance, David Pickard, Tyler Farrell	3 m
F. Human Resources Director (HR) Report	FYI	Dr. Martha Monahan	5 m
G. Director of Operations Report	FYI	Rafael Negroe	3 m
H. Director of Information Technology Report	FYI	Jeff Roepel	5 m
I. Admin. Safety and Security Team	FYI	Brooke King	3 m
J. Director of Development Report	FYI	Juan Pablo Herrera	3 m
		There is nothing to report at this time.	
K. Chief Business Officer (CBO) Report	FYI	Juan Pablo Herrera	3 m
L. Executive Director/Principal (EDP) Report	FYI	Dr. Pam Magee	5 m
III. Board Committees (Stakeholder Board Level Committees)			6:16 PM
A. Academic Accountability Committee Update	Vote	Tyler Farrell	5 m
		Task to review current arrangement of instructional minutes to better address state compliance and professional development needs.	
B. Budget & Finance Committee Update	FYI	Sara Margiotta	5 m
C. Election Committee Update	FYI	David Pickard IV	5 m
IV. Board Committees (Board Members Only)			6:31 PM
A. Board Members Only- Committee Updates	FYI	Various	5 m
		<ul style="list-style-type: none"> • Audit Committee • Grade Appeal Committee 	

	Purpose	Presenter	Time
• Risk Management			
• Survey Committee			

V. Academic Excellence 6:36 PM

A.	Recommendation for Additional School Psychologist	Vote	Dr. Martha Monahan	5 m
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Motion: "Approval of one additional School Psychologist to increase the existing staff by one full-time equivalent (FTE)."

B.	Grading Policy Update	FYI	Maggie Nance	5 m
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C.	Attendance Policy Revision	Vote	Tyler Farrell	5 m
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Motion: "To approve the PCHS Attendance Policy."

VI. Finance 6:51 PM

A.	2023-24 Budget vs Actuals	FYI	Juan Pablo Herrera	5 m
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B.	2024-25 IMA Budget	Vote	Juan Pablo Herrera	5 m
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Motion: "To approve the 2024-25 IMA budget"

C.	2024-25 Textbook Budget	Vote	Juan Pablo Herrera	5 m
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Motion: "To approve the 2024-25 Textbook budget"

D.	2022-23 Independent Audit Report	Vote	Juan Pablo Herrera	5 m
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Motion: "To approve the 2022-23 independent audit report".

E.	2022-23 Audit Corrective Action Plan	Vote	Juan Pablo Herrera	5 m
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Motion: "To approve the Corrective Action Plan for the 2022-23 Audit Report"

F.	2023-24 Audit Engagement Letter	Vote	Juan Pablo Herrera	5 m
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Motion: "To approve the 2023-24 engagement letter from Christy White audit firm"

VII. Consent Agenda: Finance Items 7:21 PM

A.	School Organized Conferences/Trips	Vote	Sara Margiotta	5 m
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- July 8 - July 12 | Innovative Schools Summit, Las Vegas, NV | Attendee: Perisha Bellinger/Deans Office

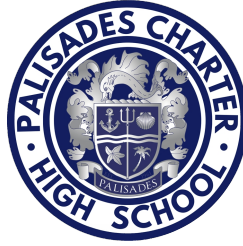
	Purpose	Presenter	Time
VIII. New Business / Announcements			7:26 PM
A. Announcements / New Business	FYI	Sara Margiotta	1 m
			<ul style="list-style-type: none"> • Date of the next Board Meeting: Tuesday, June 11, 2024 at 5:00pm (Budget) • Date of the next regular Board Meeting: Tuesday, June 18, 2024 at 5:00pm
B. Announce items for closed session, if any.	FYI	Sara Margiotta	1 m
IX. Closed Session			7:28 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
X. Open Session			7:43 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
XI. Closing Items			7:45 PM

	Purpose	Presenter	Time
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 Meeting on April 16, 2024



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday April 16, 2024 at 5:00 PM

Location

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

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Trustees Present

David Pickard IV, Karen Ellis, Kiumars Arzani, Kristina Irwin, Maggie Nance, Melissa Schilling, Robert Rene, Rustin Kharrazi, Sara Margiotta, Tyler Farrell

Trustees Absent

Andrew Paris, Saken Sherkhonov

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

Sara Margiotta called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday Apr 16, 2024 at 5:08 PM.

B. Record Attendance and Guests

Shira Berukhim is representing the student body in place of Rustin Kharrazi.

C. Public Comment

No public comment

D. Approve Minutes

Kiumars Arzani made a motion to approve the minutes from Board Meeting on 03-19-24. Melissa Schilling seconded the motion.

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

Roll Call

Rustin Kharrazi	Aye
Sara Margiotta	Aye
Saken Sherkhonov	Absent
Tyler Farrell	Aye
Melissa Schilling	Aye
Kristina Irwin	Aye
Andrew Paris	Absent
Robert Rene	Absent
Karen Ellis	Aye

Roll Call

Maggie Nance Aye
David Pickard IV Aye
Kiumars Arzani Aye

E. Approve Minutes

Sara Margiotta made a motion to approve the minutes from Special Board Meeting on 03-19-24.

Karen Ellis seconded the motion.

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

Roll Call

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

II. Organizational Reports

A. Student Report

Shira Berukhim:

- ASB elections have ended and we have decided the reps for next year. The roster is posted outside Mr. King's room, F104.
- Blood drive is Tuesday, April 30th.
- Frosh tug-of-war on May 2nd during lunch.
- Prom tickets on sale until this Friday.
- Puppies will be here during quiet week.
- Annual student survey is in the works. We no longer have a Pali Period to complete that, so we are working on a time for students to do that.

B. Parent Report

Kristina Irwin and Melissa Schilling: Nothing to report at this time.

C. Represented Classified Staff Report

Nothing to report at this time.

D.

Unrepresented Classified Staff Report

Karen Ellis: Nothing to report at this time.

E. Faculty Report

Tyler Farrell, Maggie Nance, and David Pickard IV: The report stands as submitted.

F. Human Resources Director (HR) Report

Martha Monahan: The report stands as submitted.

G. Director of Operations Report

The report stands as submitted.

H. Admin. Safety and Security Team

Brooke King:

- The front fence project is estimated to run September 2025-April 2026.
- Trainings are being accessed for administration and staff regarding safety and security.

I. Director of Development Report

Nothing to report at this time.

J. Chief Business Officer (CBO) Report

Juan Pablo Herrera: The report stands as submitted.

K. Executive Director/Principal (EDP) Report

Dr. Pam Magee: The report stands as submitted.

- We are aware of the Topanga Road closure and we are working to find ways to soften some of the compliance requirements for families and staff that have been affected. We are currently unaware of how long this will continue. More to come on this issue.

III. Board Committees (Stakeholder Board Level Committees)

A. Academic Accountability Committee Update

Tyler Farrell: The report stands as submitted.

Sara Margiotta: In the state testing presentation they make a note that the math scores may be down because of how much online classes are being taken. Is this a hypothetical or is there data to support this?

Tyler Farrell: It is hypothetical because we don't always have access to different math courses students are taking.

Kiumars Arzani: If a student is taking a class outside of Pali, how do we know of this credit?

Tyler Farrell: Most are done through dual enrollment. Dr. Lee and the Counseling Office have more information on that data.

B. Budget & Finance Committee Update

Sara Margiotta:

- We met yesterday and approved most of what is on the agenda. We are circling back to the lab costs and are hoping to bring those down.

C. Election Committee Update

David Pickard IV: The election committee has completed this election cycle and the following results have been certified:

- Parent Seat, Non-Traveling: Roger Crystal
- Parent Seat, Traveling: Jessica Recinos
- 2 Year Faculty Seat: Nicholas Albonico
- 1 Year Faculty Seat: Maggie Nance
- Management/Admin Seat: Martha Monahan
- Community Seat: Amir Ebtehadj

Kiumars Arzani made a motion to approve the 2024-2025 Board of Trustees election results as presented.

Melissa Schilling seconded the motion.

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

Roll Call

Maggie Nance	No
Kiumars Arzani	Aye
Andrew Paris	Absent
Robert Rene	Absent
Melissa Schilling	Aye
Kristina Irwin	Aye
Karen Ellis	Aye
Saken Sherkanov	Absent
Rustin Kharrazi	Aye
Tyler Farrell	Aye
Sara Margiotta	Aye
David Pickard IV	Aye

IV. Board Committees (Board Members Only)

A. Board Members Only- Committee Updates

Audit Committee - Will be meeting next week.

Grade Appeal Committee - 1 grade upheld, 1 grade denied, 1 still pending, 1 no action taken.

Risk Management Committee - Did not meet this month.

Survey Committee - We need to work with student survey so language matches. Once student survey is done, we will compare.

V. Academic Excellence

A. PCHS Revised Attendance Policy

Dr. Pam Magee - We had extensive conversation about the attendance policy starting last year and are looking to condense some of the information this year. Tyler Farrell has been working on this and we have some revisions.

Tyler Farrell - We started with what we had and the biggest change is a reduction in the language. We also added the school attendance response team, which is pretty standard, but we do not have that yet. Any student that hits a certain number of absences will be contacted by an intervention team. We have also floated an idea of a "no go list" of students that are consistently skipping class, as well as a reduction of the attendance codes. Compulsory code and education code is still in there.

VI. Finance

A. 2023-24 Budget vs Actuals

Juan Pablo Herrera presented the 2023-2024 Budget vs. Actuals, which can be found in the board materials.

B. RFP No 2023-24-1 Custodial Services Contract

Juan Pablo Herrera presented the proposed RFP No 2023-24-1 Custodial Services Contract, which can be found in the board materials.

Kiumars Arzani made a motion to approve Khol Building Maintenance as the Custodial Service provider for 2024-2025. The maintenance agreement will be in accordance with the terms presented in the RFP bid.

Maggie Nance seconded the motion.

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

Roll Call

Kiumars Arzani	Aye
Robert Rene	Absent
Maggie Nance	Aye
Sara Margiotta	Aye
Melissa Schilling	Aye
Kristina Irwin	Aye
David Pickard IV	Aye

Roll Call

Karen Ellis	Aye
Saken Sherkhonov	Absent
Andrew Paris	Absent
Tyler Farrell	Aye
Rustin Kharrazi	Aye

C. RFP No 2023-24-2 Safety & Security Services Contract

Juan Pablo Herrera presented the RFP No 2023-24-2 Safety & Security Services Contract, which can be found in the board materials.

Melissa Schilling made a motion to approve St. Moritz Security as the security services provider for 2024-2025. The agreement will be in accordance with the terms presented in the RFP bid.

Karen Ellis seconded the motion.

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

Roll Call

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

D. RFP No 2023-24-3 Transportation Services Contract

Juan Pablo Herrera presented the RFP No 2023-24-3 Transportation Services Contract, which can be found in the board materials.

Kiumars Arzani made a motion to approve American Transportation System (ATS) as the transportation services provider for 2024-25. The contract will be in accordance with the terms in the RFP bid.

Melissa Schilling seconded the motion.

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

Roll Call

Maggie Nance	Aye
Andrew Paris	Absent
Kristina Irwin	Absent
Sara Margiotta	Aye
Melissa Schilling	Aye
David Pickard IV	Aye

Roll Call

Kiumars Arzani Aye
 Tyler Farrell Aye
 Karen Ellis Aye
 Robert Rene Absent
 Saken Sherkhonov Absent
 Rustin Kharrazi Aye

E. 2024-25 MOU for LAUSD School Police Services

Juan Pablo Herrera presented the 2024-25 MOU for LAUSD School Police Services, which can be found in the board materials.

Kiumars Arzani made a motion to approve the 2024-2025 MOU for LAUSD school police services in the amount \$183,936.

Melissa Schilling seconded the motion.

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

Roll Call

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

F. PCHS Retirement Healthcare Benefits Trust Agreement

Juan Pablo Herrera presented the PCHS Retirement Healthcare Benefits Trust Agreement, which can be found in the board materials.

Kiumars Arzani made a motion to approve the PCHS Retirement Healthcare Benefits Trust and establish an irrevocable trust.

Kristina Irwin seconded the motion.

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

Roll Call

David Pickard IV Aye
 Robert Rene Absent
 Kiumars Arzani Aye
 Kristina Irwin Aye
 Melissa Schilling Aye
 Andrew Paris Absent
 Sara Margiotta Abstain

Roll Call

Saken Sherkhanov	Absent
Tyler Farrell	Aye
Maggie Nance	Abstain
Karen Ellis	Aye
Rustin Kharrazi	Aye

G. Lab/Classroom Modernization Proposal

This agenda item has been tabled.

VII. Governance

A. 2024-2025 Board Meeting Calendar

Sara Margiotta made a motion to approve the 2024_2025 Board Meeting Calendar.
David Pickard IV seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

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

VIII. Consent Agenda: Finance Items

A. School Organized Conferences/Trips

Maggie Nance made a motion to approve the consent agenda.
Sara Margiotta seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

Tyler Farrell	Abstain
Saken Sherkhanov	Absent
Kristina Irwin	Aye
Andrew Paris	Absent
Melissa Schilling	Aye
Kiumars Arzani	Aye

Roll Call

Maggie Nance	Aye
Karen Ellis	Abstain
Robert Rene	Absent
Rustin Kharrazi	Aye
Sara Margiotta	Aye
David Pickard IV	Aye

IX. New Business / Announcements

A. Announcements / New Business

Date of the next regular Board Meeting: Tuesday, May 14, 2024 at 5:00pm

B. Announce items for closed session, if any.

X. Closing Items

A. Adjourn Meeting

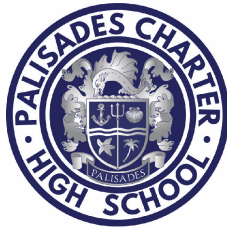
There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:29 PM.

Respectfully Submitted,
David Pickard IV

Coversheet

Faculty Report

Section: II. Organizational Reports
Item: E. Faculty Report
Purpose: FYI
Submitted by:
Related Material: Faculty Board Report 05_14_2024.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Faculty Report Board of Trustees Meeting May 14, 2024

PCHS faculty are in the middle of AP Testing and putting the final touches on up-coming VAPA performances. Congratulations to the VAPA department on an incredible 2024 Showcase Night last month.

Nothing else to report at this time.

Coversheet

Human Resources Director (HR) Report

Section: II. Organizational Reports
Item: F. Human Resources Director (HR) Report
Purpose: FYI
Submitted by:
Related Material: HR Board Report 05_14_2024.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Human Resources Report Board of Trustees Meeting May 14, 2024

Additional School Psychologist Position: Per the recommendation of Fiscal Crisis Assistance & Management Team (FCMAT), PCHS administration recommends the approval of the addition of a third School Psychologist to meet the needs of our students. This employee would work in the Student Services Department under the supervision of the Director of Student Services.

Rationale per FCMAT report: In the 2023-24 fiscal year, the school has 2.00 FTE school psychologists, each managing an average caseload of 1,479.5 students.

Table 17. School psychologist staffing in 2023-24.

Provider	Number of FTE	2022 Census Day Enrollment	Caseload Average	Industry Standard	Staffing Above (+) or Below (-) Industry Standard
School Psychologist	2.00	2,959	1,479.5	1-to-977	-1.02 FTE

Sources: School-provided data, [CalEdFacts - Publications \(CDE\)](#), and [Enrollment by Subgroup - Palisades Charter High School](#).

The school is staffed at 1.02 FTE below the industry standard for school psychologists. The school has two social workers who facilitate the COST and provide some counseling for students with IEPs. In addition, the school contracts with a nonpublic agency for a BCBA who provides behavior analysis. However, most duties under the comprehensive role of the school psychologist are performed by the two school psychologists. The school has a critical need to implement a SCIA process to determine the need for 1-to-1 student support. School psychologists typically perform these assessments and it would be difficult for them to do so given their current responsibilities and because their staffing is below the industry standard. Inadequate school psychologist staffing could also cause the school to be unable to meet special education assessment timelines and limits the work a school psychologist can perform outside of special education assessment in areas such as prevention and intervention, crisis preparedness, response and recovery, instructional support, school-wide practice development to support learning and positive student behavior, support for social-emotional learning, data collection and analysis, counseling, and mental health interventions.

	2023-2024	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Psychologist, Social Worker		91,962.22	96,444.45	100,927.75	105,409.98	109,892.21	114,374.44	118,857.74	127,822.20
TRS	19.10%	\$17,565	\$18,421	\$19,277	\$20,133	\$20,989	\$21,846	\$22,702	\$24,414
Medicare	1.45%	\$1,333	1398.444525	1463.452375	1528.44471	1593.437045	1658.42938	1723.43723	1853.4219
SUI	0.50%	\$460	482.22225	504.63875	527.0499	549.46105	571.8722	594.2887	639.111
Benefits	\$19,320.0	\$19,320	\$19,320	\$19,320	\$19,320	\$19,320	\$19,320	\$19,320	\$19,320
Worker's Comp	\$1,133.00	\$1,133	\$1,133	\$1,133	\$1,133	\$1,133	\$1,133	\$1,133	\$1,133
	Incl. salary + benefits+ taxes								
TOTAL		131,773.27	137,199.01	142,626.04	148,051.78	153,477.52	158,903.26	164,330.29	175,181.77

Report from May 13, 2024 Budget and Finance Discussion re: BCBA Stipend for School Psychologist:

PCHS Budget and Finance Committee discussed adding a stipend for a school psychologist with who is board certified to support students whose disabilities impact their behavior. Board Certified Behavior Analyst (BCBA) is a graduate-level certification in behavior analysis. A psychologist with this certification may provide direct support to cultivate safe, healthy, welcoming, and affirming learning and working environments where all students thrive. Essential duties include supporting the development and implementation of a culture of learning and positive behavior by leveraging effective, data-driven multi-tiered systems of support. This position will address the wellness and social-emotional needs of the whole child, whole classroom, and whole school. The BCBA will also facilitate professional development and build capacity among classroom teachers and para-educators by leveraging evidence-based practices aligned to school policies. This position will positively impact student and school community well-being, climate, and culture, leading to success in attendance, social-emotional wellness, positive peer and inter-group relationships, behavior, and academic achievement for all students.

While larger Local Education Agencies (LEA), including districts, county offices and charter school groups, employ behavior specialists who hold a BCBA certification, smaller LEAs, including PCHS, contract with staffing agencies to provide service to students. These services are mandated for students with qualifying disabilities per their Individual Education Programs (IEP). By the end of the 2023-2024 school year, PCHS will have paid approximately \$40, 000 to an outside agency for providing eight hours of service per week to students who require these services per the Individuals with Disabilities Education Improvement Act (IDEA).

BCBA stipends in California schools range from \$1777 (Torrance Unified School District) to \$5000 (Red Bluff Joint Union High School District). Degree stipends at PCHS include associate degree \$600 (classified employees only), bachelor's degree \$1100 (classified employees only), master's degree \$2000 (teachers only), and doctoral degree \$3000.

Human Resources Activity

New Employees

- Musa Bassey Social Science Teacher
- Nicole Mayhew Social Science Teacher

Resignations, Releases & Leaves

- Employee #100555 English Teacher
- Employee #111120 Math Teacher
- Employee #101092 Campus Aide

Employee #100422 Math Teacher

Closed Session

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

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 05_14_2024.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Board of Trustees Meeting Operations Report May 14, 2024

Rafael Negroe

Director of Operations & Facilities

Executive Summary

Primary focus during the month of April was to immerse and onboard into my new role. Observing and identifying my team(s) and opportunities, as well as recognize the hard work performed this school year. I continue to recognize and become familiar with the current and future open projects. I am currently managing the transition of our security companies (allied to St. Moritz), and the new janitorial service company (KBM).

ATS (transportation), KBM, and St. Moritz agreements are under final review and signature stages.

I contacted most vendors to introduce myself and establish rapport. I am concentrating in understanding service received, expenses incurred, and vendor performance.

A facilities management software has been identified to help with: Asset management and maintenance, work order request and tracking module, preventive maintenance schedule to prevent costly unnecessary repairs, and identify and control parts, tools and other assets inventory.

Currently conducting beautification projects around the campus for Class of 2024 Graduation Ceremony

Permits & Setups:

- **Permit Revenue Feb 2024 to April 2024 = \$137,701.32**
 - Approximately 10 days of filming in May various production companies
 -
- **Permits** – Steady use into the spring season.
- **Filming in May 2024:**
 - Athleta (May 5th and 6th)
 - Short film (May 24th thru 28th)
- **Banners** - Banner demand continues to be strong, ongoing and new interest – fence booked out for the next few months with rotating banners – many of our yearly users are renewing.

MGAC/Pool:

- ARC Blended Learning Lifeguarding Training opened to community (6/8)



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

- Staff Training 5/18: Incident Reporting / First Aid Session
- Locker room repairs underway to address safety issues (doors, walls)
- Reviewing small pool plaster quotes, as will be necessary soon per current conditions

Transportation/Buses:

- Agreement under review and signature stage
- Transportation usage, boarding and disembarking procedures will be reintroduced
- Transportation Registration processes in final stages
- Scholarship awarded to all qualifying applicants

Facilities/Projects:

- Pali Academy water run-off current action in partnership with LAUSD CMP Maria Thorpe and Eddie Rivera.
- *Below is an aerial shot of PA condition via drone. Below is edited photo with color highlights:*



- Blue colored line original fencing position and current position due to overflow and uncontrolled damage and growth
- Yellow circle indicates where sump pump is located. LAUSD CPM dispatched a LAUSD plumber and electrician to confirm sump pump was operating normal. Sump pump is operating normally. Current sump pump was replaced less than 5 months ago.
- Red colored areas nearest sump pump (yellow circle) depicts new constant flow area. We are attempting to detect source with the help a vendor
- L.A. Hydro-Jet scheduled to work in the area on 5/10/24 to help with visual assessment
- Single red line depict new water and growth path

Coversheet

Director of Information Technology Report

Section: II. Organizational Reports
Item: H. Director of Information Technology Report
Purpose: FYI
Submitted by:
Related Material: Director of Information Technology Board Report 05_14_2024.pdf



Board of Trustees Meeting – Information Technology Report May 14, 2024

- The Tech Team provided setups for 29 student & faculty events and closed 285 tickets in the last period.
- Working with the Library; notices for all students, but with a focus on Seniors, are being prepped to go out as a reminder to turn in books and devices as appropriate and clear any outstanding fines. There are currently \$41,522.59 in outstanding fines due to damage or loss from books and tech devices. Most of these fines belong to the 9th and 10th grades, who have \$28,424.91 in outstanding fines.
- IT has been providing support to the Admissions and Transportation offices in support of the 24-25 school year enrollments. Aside from reporting, IT has been assisting families with account and registration issues.
- The IT Department met with the College Center and the English Department to finalize plans and support for digital format AP testing. Tests will be conducted on PCHS devices for English Lit, Lang, and some Language and Music classes.
- The Pali High Booster Club graciously awarded funding to replace the aging Mercer Hall projector screen and Projector. We are currently on target to perform this work in June and have everything ready for the new 24-25 school year.
- The new Gym sound system plans are being reviewed and, if approved, the system will also be in place for the new 24-25 school year.
- We have begun the setup and configuration phase with Performance Matters, the new Assessment and Reporting system. It is projected to be available in a sandbox format for teachers to access in the coming weeks.
- Technology has been working with Edmentum on the integration of Apex Learning into Schoology. While some aspects will be ready for Summer School, it is anticipated to need ~150 hours of work to ready all other sections for use but will be available for the 24-25 school year.
- The Tech department is working on the school wide and departmental budget requests for the 24-25 annual budget meetings. Departmental requests have been received and are currently being vetted for compatibility, accuracy of price, and appropriateness for the school.

Coversheet

Chief Business Officer (CBO) Report

Section: II. Organizational Reports
Item: K. Chief Business Officer (CBO) Report
Purpose: FYI
Submitted by:
Related Material: CBO Board Report 05_14_2024.pdf
Credit Card Expenditures - Feb-March 2024 (2).pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CBO Report
Board of Trustees Meeting
May 14, 2024

2023-2024 BUDGET UPDATE

- Per our recent First Interim Report (July 1, 2023 – 10/31/2023), our ending balance was: \$2,492,856.
- The Second Interim Report, which covers the period of 07/01/2023-01/31/2024, reflects an ending balance of \$2,519,355.
- AS of May 13, 2024, the 2023-24 Estimated Actuals ending balance is \$2,408,540.

2024-2025 BUDGET DEVELOPMENT PROCESS

- The 2024-25 draft budget was presented to the Budget & Finance Committee. As of May 13, 2024, the projected ending balance is \$154,918. Please note, this amount is subject to change as additional revenue and expenditure assumptions are accounted for.
- Textbooks: The 2024-25 textbook budget request is \$415,230.
- Instructional Materials (IMA): The 2024-25 IMA budget request is \$444,501.73. It reflects \$300,718.41 of General IMA and \$143,783.32 of CTE IMA requests.

REQUEST FOR PROPOSALS (RFP)

- PCHS is in process onboarding our new service providers.
 - Janitorial services
 - Security services
- For transportation services, we are remaining with ATS.

LOOKING AHEAD

- May 14: Draft Budget, including textbook & IMA approval
- May 21: Governor's May Revision Workshop
- June 2024: Adopt 2024-25 LCAP and Budget

Palisades Charter High School
 Credit Card Reconciliation Form
 For the Period of: 2/01/2024 - 3/31/2024

Date	Vendor	Description of Expense	Cardholder	Requested By:	Amount	Resource	Budget Category
January 25, 2024	PANDA EXPRESS	MID-MANAGEMENT PLANNING AND APPRECIATION LUNCH	JP HERRERA	M PARKS	\$ 219.40	GENERAL	FUNDRAISING
January 27, 2024	PANTAGES THEATER	BROADWAY IN HOLLYWOOD "THE WIZ" (VAPA)	JP HERRERA	C SMITH	\$ 749.50	GENERAL	IMA
January 28, 2024	HILTON HOTELS COSTA MESA	CONFERENCE ATTENDEE	P MAGEE	M IANNESSA	\$ 598.05	GENERAL	PD/CONFERENCE
January 31, 2024	NATIONAL TANK OUTLET MS	SCIENCE DEPARTMENT - 275 GALLONE TOTE	JP HERRERA	S ENGELMANN	\$ 473.72	GENERAL	SUPPLIES
January 31, 2024	PALISADES	PLANNING LUNCH - EMPLOYEE INTERVIEWS	JP HERRERA	K COX	\$ 111.05	GENERAL	HOSPITALITY
January 31, 2024	MAILCHIMP	NEWSLETTER	JP HERRERA	K COX	\$ 240.00	GENERAL	SUBSCRIPTIONS
February 1, 2024	LA REFRIGERATION & AIR CO	OPERATIONS REPAIR	JP HERRERA	O CABRERA	\$ 886.65	GENERAL	REPAIRS
February 2, 2024	CA LANGUAGE TEACHERS	WORLD LANGUAGE CONFERENCE	P MAGEE	C LEE	\$ 190.00	GENERAL	PD/CONFERENCE
February 2, 2024	CA LANGUAGE TEACHERS	WORLD LANGUAGE CONFERENCE	P MAGEE	C LEE	\$ 190.00	GENERAL	PD/CONFERENCE
February 2, 2024	CA LANGUAGE TEACHERS	WORLD LANGUAGE CONFERENCE	P MAGEE	C LEE	\$ 345.00	GENERAL	PD/CONFERENCE
February 5, 2024	CA LANGUAGE TEACHERS	WORLD LANGUAGE CONFERENCE	P MAGEE	C LEE	\$ 155.00	GENERAL	PD/CONFERENCE
February 5, 2024	CA LANGUAGE TEACHERS	WORLD LANGUAGE CONFERENCE	P MAGEE	C LEE	\$ 200.00	GENERAL	PD/CONFERENCE
February 8, 2024	SP COSTUMES.COM	COSTUME ORDER (THESPIAN ACCOUNT)	JP HERRERA	C SMITH	\$ 256.14	ASB	TRUST
February 9, 2024	CAI ASSOC FOR BILINGUAL WALNUT CA	CABE CONFERENCE	P MAGEE	M CERVANTES	\$ 790.00	GENERAL	PD/CONFERENCE
February 12, 2024	SP COSTUMES.COM	COSTUME ORDER (THESPIAN ACCOUNT) - REFUND	JP HERRERA	C SMITH	\$ (85.38)	ASB	TRUST
February 12, 2024	CA SECRETARY OF STATE	CALIFORNIA STATEMENT OF FILING (MUST RENEW ANNUALLY)	JP HERRERA	J CHIN	\$ 20.00	GENERAL	IMA
February 15, 2024	MARRIOTT NEW ORLEANS	NATIONAL PSYCHOLOGY CONFERENCE (C SHOWERS)	JP HERRERA	C SHOWERS	\$ 300.96	GENERAL	PD/CONFERENCE
February 16, 2024	PANTAGES THEATER	BROADWAY IN HOLLYWOOD "THE WIZ" (VAPA)	JP HERRERA	C SMITH	\$ 117.50	GENERAL	IMA
February 16, 2024	SCHOOL SERVICES OF CALIFO	ATTENDANCE REPORTING CONFERENCE (MAGEE, HERRERA, FARREL)	P MAGEE	K COX	\$ 780.00	GENERAL	PD/CONFERENCE
February 17, 2024	MARRIOTT NEW ORLEANS	NATIONAL PSYCHOLOGY CONFERENCE (C SHOWERS)	JP HERRERA	C SHOWERS	\$ 1,215.84	GENERAL	PD/CONFERENCE
February 21, 2024	CANVA	WASC PRINTING - 10 BINDED COLOR COPIES	P MAGEE	M IANNESSA	\$ 828.00	GENERAL	IMA
February 22, 2024	VISTAPRINT	NEW EMPLOYEES - BUSINESS CARD	P MAGEE	K COX	\$ 105.09	GENERAL	IMA
February 26, 2024	SOS SURVIVAL PRODUCTS	EMERGENCY RESPONSE SUPPLIES - REPLACING AGED SUPPLIES	JP HERRERA	B KING	\$ 750.00	PERMITS	SUPPLIES
February 28, 2024	DOMINO'S	AMBASSADORS PLANNING/WORKING LUNCH	P MAGEE	K COX	\$ 41.32	GENERAL	PD/CONFERENCE
February 29, 2024	SP COSTUMES.COM	VAPA COSTUMES	JP HERRERA	C SMITH	\$ 84.29	ASB	TRUST
February 29, 2024	MAILCHIMP	NEWSLETTER	JP HERRERA	K COX	\$ 240.00	GENERAL	SUBSCRIPTIONS
February 29, 2024	DOMINO'S	AMBASSADORS PLANNING/WORKING LUNCH	P MAGEE	K COX	\$ 39.11	GENERAL	PD/CONFERENCE
March 1, 2024	CALENDLY	COLLEGE CENTER CALENDLY REFUND (ACCIDENTAL CHARGE)	JP HERRERA	K ELLIS	\$ (144.00)	GENERAL	SUBSCRIPTIONS
March 5, 2024	CONJUGUEMOS.COM	WORLD LANGUAGE SUBSCRIPTION	JP HERRERA	M CERVANTES	\$ 120.00	GENERAL	SUBSCRIPTIONS
March 5, 2024	SOS SURVIVAL PRODUCTS	EMERGENCY RESPONSE SUPPLIES - REPLACING AGED SUPPLIES	JP HERRERA	B KING	\$ 315.00	PERMITS	SUPPLIES
March 7, 2024	NATIONAL TANK OUTLET MS	SCIENCE DEPARTMENT - WATER TANK	JP HERRERA	S ENGELMANN	\$ 60.00	GENERAL	IMA
March 7, 2024	CCN FINANCIAL SERVICES TX	COLLEGE CAREER NETWORK SUBSCRIPTION - CTE	JP HERRERA	T FARRELL	\$ 2,750.00	PERKINS/CTE	SUBSCRIPTIONS
March 7, 2024	AP BY THE SEA	AP INSTITUTE - FACULTY PD	P MAGEE	C LEE	\$ 625.00	GENERAL	PD/CONFERENCE
March 7, 2024	DOMINO'S	BSU PLANNING LUNCH	P MAGEE	K COX	\$ 91.12	GENERAL	PD/CONFERENCE
March 8, 2024	ILAND INTERNET SOLUTIONS TX	HOSTED CLOUD INFRASTRUCTURE	JP HERRERA	J ROEPEL	\$ 4,310.04	GENERAL	SUPPLIES
March 8, 2024	DISNEYLAND TICKETS	MARCHING BAND TRIP-PERFORMANCE	JP HERRERA	P YE	\$ 9,768.00	ASB	TRUST
March 8, 2024	DELIZIOS CINQUE	PLANNING LUNCH - EMPLOYEE INTERVIEWS	P MAGEE	K COX	\$ 94.72	GENERAL	HOSPITALITY
March 11, 2024	SOS SURVIVAL PRODUCTS	EMERGENCY RESPONSE SUPPLIES - REPLACING AGED SUPPLIES	JP HERRERA	B KING	\$ 420.00	PERMITS	SUPPLIES
March 12, 2024	NSWC MECHANICAL SERVICE	EMERGENCY REPAIR (WEEKEND)	JP HERRERA	B KING	\$ 2,768.64	POOL	REPAIRS
March 12, 2024	AVON RENT-A-CAR-TRUCK-VAN	MARCHING BAND TRIP	JP HERRERA	P YE	\$ 247.18	ASB	TRUST
March 12, 2024	DOMINO'S	AMBASSADORS PLANNING/WORKING LUNCH	P MAGEE	K COX	\$ 67.37	GENERAL	HOSPITALITY
March 15, 2024	DOMINO'S	AMBASSADORS PLANNING/WORKING LUNCH	P MAGEE	K COX	\$ 85.98	GENERAL	HOSPITALITY
March 15, 2024	QUIZLET.COM	SUBSCRIPTION ADD-ON	P MAGEE	C LEE	\$ 35.99	GENERAL	SUBSCRIPTIONS
March 18, 2024	PALISADES	WASC VISITING COMM LUNCH	P MAGEE	M PARKS	\$ 144.75	GENERAL	PD/CONFERENCE
March 18, 2024	DOMINO'S	WASC VISITING COMM LUNCH	P MAGEE	M PARKS	\$ 104.58	GENERAL	PD/CONFERENCE
March 19, 2024	VIDSWAP.COM NY	ATHLETICS COMPETITION STREAMING	JP HERRERA	R MONTZ	\$ 899.00	ASB	TRUST
March 19, 2024	LA FIX IT	CAFETERIA APPLIANCE REPAIR	JP HERRERA	D BROWN	\$ 320.00	CAFETERIA	REPAIRS
March 19, 2024	PALISADES	WASC VISITING COMM LUNCH	P MAGEE	M PARKS	\$ 146.95	GENERAL	PD/CONFERENCE
March 19, 2024	DOMINO'S	BSU PLANNING LUNCH	P MAGEE	K COX	\$ 198.60	GENERAL	PD/CONFERENCE
March 20, 2024	LA FIX IT	CAFETERIA APPLIANCE REPAIR	JP HERRERA	D BROWN	\$ 388.00	CAFETERIA	REPAIRS
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #1	P MAGEE	M MONAHAN	\$ 932.09	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #2	P MAGEE	M MONAHAN	\$ 1,193.77	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #3	P MAGEE	M MONAHAN	\$ 709.84	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #4	P MAGEE	M MONAHAN	\$ 918.77	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #5	P MAGEE	M MONAHAN	\$ 918.77	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #6	P MAGEE	M MONAHAN	\$ 978.73	GENERAL	PD/CONFERENCE
March 20, 2024	COURTYARD SANTA MONICA CA	WASC VISITING COMMITTEE - HOTEL RESERVATION - VISITOR #7	P MAGEE	M MONAHAN	\$ 918.77	GENERAL	PD/CONFERENCE
March 21, 2024	RAPTOR TECH TX	EMERGENCY ORDER - RAPTOR VISITOR CHECK-IN (PAPER)	JP HERRERA	K COX	\$ 360.00	GENERAL	SUPPLIES
March 21, 2024	AMER LIB ASSOC-CAREER IL	LIBRARY CONFERENCE-MEMBERSHIP	P MAGEE	A KING	\$ 525.00	GENERAL	PD/CONFERENCE
March 22, 2024	AMERLIBASSOC ECOMMERCE IL	LIBRARY MEMBERSHIP	P MAGEE	A KING	\$ 143.00	GENERAL	SUBSCRIPTIONS
March 22, 2024	ROBERT C DICKEY OD SANTA MONICA CA	ACCIDENTAL CHARGE	P MAGEE	N/A	\$ 227.00	N/A	N/A
March 23, 2024	ROBERT C DICKEY OD SANTA MONICA CA	ACCIDENTAL CHARGE REVERSED	P MAGEE	N/A	\$ (227.00)	N/A	N/A

GRAND TOTAL \$ 41,256.90

Coversheet

Executive Director/Principal (EDP) Report

Section: II. Organizational Reports
Item: L. Executive Director/Principal (EDP) Report
Purpose: FYI
Submitted by:
Related Material: EDP Board Report 05_14_2024.pdf
Student Union Listening Sessions.pdf
PCHS AI Policy First Review.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Executive Director/Principal Report Board of Trustees Meeting May 14, 2024

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.

Schoolwide goals addressed in this month's report: [Academic Achievement](#), [Communication](#), [Diversity](#), [Student Socioemotional Well-being](#), and [Health](#)

Western Association of Schools and Colleges Accreditation (WASC) Self-Study Results - 6 year clear with a midterm report!

PCHS received the highest terms available from WASC! PCHS will next integrate the WASC Action Plan into the Local Control Accountability Plan. The Action Plan focuses on Academic Achievement, School Climate, and Professional Development.

Long term goals and projects identified in the WASC Action Plan include

1. Implementation of Performance Matters summative assessment tool;
2. Curriculum integration including but not limited to lessons addressing climate, cultural responsiveness, and ethnic studies;
3. Professional development focus including development of an instructional schedule to support training, and
4. Development of a Wellness Center to support student mental health and well-being.

View the PCHS Final WASC Report [HERE](#) and Action Plan [HERE](#).

While the accreditation process was truly a schoolwide effort, the WASC Leadership Team is very deserving of recognition for their commitment and outstanding results. Thank you to Tyler Farrell, Monica Iannessa, Chris Lee, Evelyn Rivera, Sarah Rosenthal, and Lisa Saxon for coordinating this important process for Pali High.

CA Healthy Kids Survey (CHKS)

PCHS will administer the CHKS during Pali Period on Wednesday, May 15. Parents have been notified of the survey via ParentSquare. The CHKS is sponsored by the CA Department of Education, and WestEd, a public, non-profit educational institution, developed the survey for the CDE. This important survey will help promote better health and well-being among our youth, improve the school learning environment, and combat problems such as drug abuse and violence. The survey gathers information on developmental supports provided to youth; school connectedness and barriers to learning; school safety; health-related concerns such as physical activity and nutritional habits; alcohol, tobacco, and other drug use; risk of depression and suicide; and protected class identifiers such as sexual orientation and gender identity.

You may review the [In-School Core Survey High School Questionnaire 2023-2024](#).

A brief Associated Student Body Survey, including questions about PCHS campus culture and climate, will follow the CHKS. The results from both surveys will be compiled into a school-wide report that will analyze student needs and guide programming.

Important details to know about the CHKS:

- **It is Voluntary.** Students who agree to participate do not have to answer any questions they do not want to answer and may stop taking the survey at any time.
- **It is Anonymous.** No names are recorded or attached to the survey forms or data. The results will be made available for analysis only under strict confidentiality controls.
- **Potential Risks.** There are no known risks of physical harm, and the risks of psychological or social harm are very small. None have been reported in 25 years of survey administration. In rare instances, some discomfort might be experienced from the questions. The school's counseling services will be available to answer any personal questions that may materialize.

Similar surveys for staff and parents will also be provided at a later date.

Special Education Study with the Fiscal Crisis and Management Assistance Team (FCMAT)

The Fiscal Crisis and Management Assistance Team (FCMAT) is a state agency that was established in 1992 as a service to assist California's local K-14 educational agencies in complying with fiscal accountability standards. FCMAT provides both management assistance and fiscal crisis prevention. Our school has entered into a management assistance agreement with FCMAT to review our special education program in the following areas:

- The implementation of student success teams, response to intervention and multitiered system of supports.
- The organizational structure and staffing of the special education program for our school.
- The staffing for paraeducators, special education teachers and related service providers.
- The identification rate for special education compared to the county and statewide averages.
- The school's continuum of special education and related services for students.
- The school's professional development/training program as it relates to special education.
- The costs of due process, mediations, and settlements for the past three years.
- The school's general fund contribution to special education.

FCMAT will be reviewing documents and data. Special education teachers, related service providers, and other school staff were selected for interviews. From the interviews, and our data and documents, FCMAT will develop findings and recommendations. We will receive a report of all of the FCMAT findings and recommendations and use them to inform our work moving forward.

A preliminary FCMAT recommendation is for PCHS to add an additional School Psychologist to address the expanding needs. For more details, see the Human Resources Report included in the meeting materials.

End of year wrap-up

Quiet Week - Monday, May 20 through Thursday, May 23

- No regular schoolwide morning announcements

- Reduced activities – No field trips or activities during the school day. Minimal hall passes and class slips allowed.
- Therapy dogs in the Deans’ Office and HR Office for stress reduction
- Self-care – Reminder to breathe! Set time aside for rest and uplifting activities.

No School Friday, May 24 and Monday, May 27 Memorial Day

Exam Week - Monday, June 3 - Wednesday, June 5 Minimum Day Schedule

Seniors Only:

- Graduation Small Group Meetings - Wednesday, May 22 during Pali Period
- Parent Graduation Webinar - Wednesday, May 22 at 6pm
- Senior Picnic - Thursday, May 23 from 11am-2pm
- Senior Awards - Wednesday, May 29 at 3:30pm in Mercer Hall
- Grad Nite - Friday, May 31
- Graduation - Thursday, June 6 in the Stadium by the Sea starting at 3pm

Student Unions Listening Sessions and Strategic Plan

Administrators and representatives from the Associated Student Body Leadership class attended listening sessions with each of the PCHS Student Unions to learn about their goals and recommendations for student organizations and campus climate. Common concerns and recommendations for next steps are included on the initial draft reviewed with the Equity Task Force and shared with the ASB Leadership Class. *The draft “PCHS Student Union Listening Sessions - Spring 2024” is included in the meeting materials.*

Artificial Intelligence (AI) Policy (First Review May 15, 2024) – PCHS is in the processes of developing and vetting an AI Policy to be in place for the coming school year. Curriculum Council and other school groups are reviewing the initial document included in the meeting materials. The final policy with revisions will be brought to the Board of Trustees for a vote in June.

Topanga Updates – PCHS continues to collaborate with the Topanga Town Council to support families impacted by road closures. There is potential for free transportation for Paul Revere Charter Middle School and Palisades Charter High School students. Both schools recently surveyed parents to determine interest in this service and potential bus routes. There is encouraging news of road repairs possibly being completed earlier than previously indicated.

Attachments:

- PCHS Student Groups Listening Sessions
- AI Policy - First Review

PCHS Student Union Listening Sessions - Spring 2024

Schedule	Student Union	Faculty Sponsor
2/28	Jewish Student Coalition	Michael Mashbaum
2/29	Trans Student Awareness	Grant Smith
3/1	Latino Student Union	Myrna Cervantes
3/4	Queer Student Union	David Pickard
3/7	Black Student Union	Kinema Ivra
3/12	Asian Student Union	Yeon-Hee Kim
3/11	Disabled Student Union	Crystal Storey/Kinema Ivra
4/18	Palestinian Children's Relief	April Schoellnast
5/3	Human Rights Watch Student Task Force	AngelicaPereyra/Myrna Cervantes

Common Themes

1. Safety (verbal and physical confrontations)
2. Ability to be “seen,” represented, and respected on campus
3. Collective activism and activities with other student groups and ASB rather than a stand-alone coordinator position
4. Administrations support for student initiatives
5. Clearly publicize and enforce protocols for addressing disrespect and hate when it occurs among students and staff
6. Hiring focus on diversity especially for faculty
7. Education for students; Incorporate lessons into curriculum to promote discussions in classrooms (not necessarily in a Pali Period)
 Examples: Holocaust education
 History/Timeline of the Middle East Crisis
 Contributions of all races, ethnicities, and genders to subjects of study
 De-escalation/Conflict mediation training
7. PD for staff to build understanding and appreciation of all groups
8. Mental health support for traumatic issues related to identity, race, and ethnicity
9. Increase gender neutral restroom availability
10. Programs and activities to motivate students to be present and engaged at school
11. Substance abuse program
12. Teachers required to create welcoming environments for all students, particularly in advanced level classes
13. Specifically address faculty and staff micro-aggressions and hostile environments when reported by students
14. Continue late bus route
15. Increase number of transportation scholarships and number of families receiving scholarships
16. Add/Increase English for Native Speakers classes
17. Provide time for adult leaders of programs to collaborate and coordinate (pull out time)

Steps to Address Concerns – In progress and ongoing

ASB/Leadership – Amendments to the ASB Constitution will include Student Unions along with Interest and Service Clubs. Student Union representatives will meet at least monthly with ASB Student Union representatives who are in the 4th period Leadership class so that ASB is aware of diverse student needs, concerns, activities, and initiatives. A new ASB Student Union Representative position has been created to ensure there is a strong connection to the Student Unions. ASB will provide guidance, support and resources. There will be a meeting with Student Union leaders and ASB representatives before the end of the 2023-24 school year to plan for the coming school year.

Coordination of groups and resources through the master schedule –

- Student Union Leadership 4th period pull out meetings
- TVN and FUN advisors – common planning period for coordination
- Re-boot and expansion of Link Crew; potential 4th period class w/student leaders to coordinate with ASB <https://www.boomerangproject.com/transition-programs/link-crew>

Human Rights Watch Student Task Force and Student Union leaders to revisit and update the *PCHS Student Bill of Rights and Responsibilities*

Revise and revive the Concern Form used for incident reports

Investigate and select recommended training and programs for implementation:

- Anti-Defamation League No Place for Hate <https://www.adl.org/no-place-hate>
- National Equity Project
<https://www.nationalequityproject.org/consulting>
National Equity Project Events Calendar (in person and on-line training)
<https://www.nationalequityproject.org/training/events-calendar>
- Epoch Education
<https://epocheducation.com>
- RULER approach/research participation
<https://www.rulerapproach.org>
- HeartMath Curriculum for self-regulation
<https://www.heartmath.org/education/classroom-programs/>

Training and time to develop culturally relevant, responsive and inclusive curriculum
New curriculum includes Ethnic Studies units for PODS, one semester course, and pathway. Also new AP African American Studies course to be offered next year.

Diversity Hiring Commitment – Involve all departments; specific interview questions

Review and update schoolwide Anti-Hate Statement/Graphic

DRAFT

PCHS ARTIFICIAL INTELLIGENCE POLICY (First Review – May 15, 2024; Proposed Board Vote June 2024)

Definition of Artificial Intelligence

Artificial Intelligence (AI) is a system of machine learning that is capable of performing complex and original tasks such as problem-solving, learning, reasoning, understanding natural language, and recognizing patterns in data. AI is becoming more prevalent in our daily lives and is being integrated in a variety of technical applications. Palisades Charter High School (PCHS) recognizes that the use of AI can enhance student learning experiences and be a resource for staff and teachers. PCHS authorizes the ethical and legal use of AI as a tool to support and expand classroom instruction, increase learning opportunities, and as a general tool for staff and teachers subject to limitations listed within this policy and any other applicable Board Policies.

PCHS Statement on Artificial Intelligence (source: FBI)

PCHS recognizes that AI is becoming more prevalent in our daily lives and is being integrated in a variety of technical applications. Additionally, Palisades Charter High School (PCHS) recognizes that the use of AI can enhance student learning experiences and be a resource for staff and teachers. PCHS believes that teachers and other staff must “be in the loop” whenever AI is applied to notice patterns and automate educational processes. Therefore, PCHS authorizes the ethical and legal use of AI with careful supervision as a tool to support and expand classroom instruction, increase learning opportunities, and as a general tool for staff and teachers subject to limitations listed within this policy and any other applicable Board Policies.

Use of Artificial Intelligence

Artificial Intelligence (AI) has become increasingly prevalent in many areas, including education. When used appropriately, AI can enhance student learning by improving the efficiency of education, providing new and creative ways to support learning, and encouraging independent research, curiosity, critical thinking, and problem-solving. AI has the potential to serve as a supplemental tool to support and expand classroom instruction, facilitate personalized learning opportunities, and increase educational and learning opportunities.

Using generative artificial intelligence (AI) to create original and authentic student-generated work is considered plagiarism and is strictly prohibited, as it breaches the school's acceptable use policy. Generative AI uses computer algorithms to generate content that simulates human writing styles. Despite its potential academic creative benefits, using generative AI to plagiarize, even from a computer program, is deemed unethical and can lead to academic penalties in line with the Palisades Charter High School Academic Integrity Policy.

If AI is approved by the teacher to be used as a tool for research, then proper MLA quotations and citing must be used to identify the source of the material.



The US Department of Education has called upon educational decision-makers, researchers, and evaluation technology based not only on outcomes, but also based on the degree to which the models at the heart of the AI tools and systems align to a shared vision for teaching and learning. The figure on the left describes the important qualities of AI models for educational leaders to consider.
Source: FBI

Here are the following PCHS guidelines and protocols for the use of AI:

1. Any use of AI in the classroom or on class assignments must align with the teacher's instructions and use expectations.
Any student's use of AI on schoolwork must be cited to as any other source and may not be submitted as the student's original work.
Students should NOT rely on AI tools as a fact-checker to confirm their work or research as AI may not always provide accurate or up-to-date information.
Students are prohibited from using any AI system to access, create, or display harmful, deceptive, or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as harassment or disparagement of others based on their race/ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs or interact with the AI in a manner that supports any of the above.

Students shall not share confidential information or personally identifiable information with an open AI system of themselves, another student, staff member, or other person. Personally identifiable information includes, but is not limited to, a person's name, address, email address, telephone number, Social Security number, or other personally identifiable information.

Students are NOT permitted to access AI for assistance with assignments or research unless done under the guidance and approval of a PCHS staff member. Unpermitted use of AI may lead to

penalties for academic misconduct. Inappropriate use may also result in disciplinary action and/or legal action in accordance with the law and Board Policies.

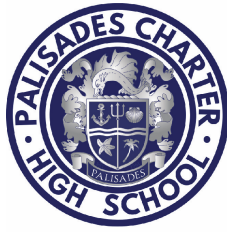
General Safety Tips for Student Internet Use

1. **Think before you post.** Do not post anything you wouldn't want your friends, enemies, parents, students, teachers, or future employer to see. Your posts leave a digital footprint for all to see. Once you post online, anyone can view and share it in ways never intended.
2. **Be respectful and follow the school's code of conduct.** Behavior that is inappropriate for the classroom is also inappropriate in cyberspace. Make sure criticism and differing opinions are expressed in a constructive and respectful manner. Do not use technology to harass, threaten, embarrass, exclude, stalk, impersonate, target, bully, or otherwise post content designed to hurt or harm someone else. Instances of cyberbullying, even if created after school hours or when not at school, can result in disciplinary action.
3. **Protect your privacy and the privacy of others.** Never give out your personal information or another individual's personal information. Personal information includes first and/or last name, phone number, home address, school address, birthdates, pictures, and other information that can be used to reveal your identity or the identity of another student or individual.
4. **Do your own work and share expert work.** Do not use any automated responses generated from prompting Artificial Intelligence technology to complete any educationally related task without permission. Do not use other's intellectual property without their permission. When paraphrasing another's ideas or thoughts, be sure to give credit and cite to your source.
5. **Be Safe.**
 - Never meet with anyone you've met online.
 - Notify a teacher or other school employee if you receive a message that is inappropriate, is not respectful, or makes you feel uncomfortable.
 - Never share your username or password or another student's username or password.

Coversheet

Academic Accountability Committee Update

Section: III. Board Committees (Stakeholder Board Level Committees)
Item: A. Academic Accountability Committee Update
Purpose: Vote
Submitted by:
Related Material: AAC Board Report_05_14_2024.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Academic Accountability Report Board of Trustees Meeting May 14, 2024

April 25, 2024 Meeting Recap

The AA Committee continued its cycle of department and program presentations this month with representatives from the following programs speaking to the group: Intervention/Credit Recovery. Meeting minutes and copies of the presentations can be found on the AAC's page on the PCHS website.

The Virtual Academy Program will present at the next meeting.

Next Meeting: May 30, 2024

Coversheet

Budget & Finance Committee Update

Section: III. Board Committees (Stakeholder Board Level Committees)
Item: B. Budget & Finance Committee Update
Purpose: FYI
Submitted by:
Related Material: Budget Com Meeting Minutes 04_15_2024 .pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

REGULAR MEETING MIUTES - BUDGET/FINANCE COMMITTEE
MONDAY, APRIL 15, 2024
3:30-5:00 PM, Library

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.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.

I. PRELIMINARY:

- A. S Margiotta called the meeting to order @ 3:48 pm. In attendance: S Margiotta, D Gronich, ASB Treasurer Representative: N Onwabe (joined at 3:58 to ensure quorum)/J Lande (arrived at 4:13 pm). Non-Voting Members: P Magee and JP Herrera. Please see original sign in sheet for list of guests in attendance.
- B. Public Comments – No public comments made.
- C. Approval of Minutes from March 11, 2024 was tabled.

III. REPORTS (5 minutes each):

- A. Executive Director - P Magee reported that the school is in the middle of hiring. There are lots of positions open. They are also working on student registration and filling vacant positions. Teacher budget requests are out and the Director of Development and Unification Director positions are being evaluated while keeping student involvement in organizations covered. Transportation for next year is being organized and several buses have waiting lists. She welcomed Joseph, the new Finance Director.
- B. CBO Report-Discussion - JP Herrera reviewed and it stands as submitted. It was noted that The budget update includes snapshot of relief spending with potential reallocations. It was noted that Chem lab renovations can be covered by relief funds and there is 27K for modernization from a development grant.
- C. Fundraising & Development - No update provided.
- D. ASB Treasurer Report – No update provided.
- E. Booster Club - D Gronich noted that the auction grossed \$125K with \$50K in expenses.
- F. Credit Card Purchases-Discussion/Recommend – No update provided.

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

- A. 2023-24 Budget Update - JP Herrera reviewed and it stands as submitted.
- B. RFP No 2023-24-1 Custodial Services Contract was reviewed and stands as submitted. It was noted that this is \$1 more/hour than we are currently paying but the are providing cleaning productes which will be a cost savings for us. S Margiotta made a motion to approve Hohl Building Maintenance as the custodial service provider for 2024/2025. The maintenance agreement will be in accordance with the terms presented in the RFP bid. D Gronich seconded the motion. Motion passed unanimously with no abstentions.



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

- C. RFP No 2023-24-2 Safety & Security Services Contract reviewed and discussed. It stands as submitted. It was noted that this is a 3% lower cost than our current provider. It was also noted that the other 2 lower bids did not provide services we needed and B King was not encouraged by the references given. It was also noted that the 3% increase in years 2&3 will be passed on to the guards. S Margiotta made a motion to approve the St. Moritz Security contract as the security services provider for the 2024/2025 school year. The agreement will be in accordance with the terms presented in the RFP Bid. D Gronich seconded the motion. Motion passed unanimously with no abstentions.
- D. RFP No 2023-24-3 Transportation Services Contract was reviewed and discussed. It stands as submitted. It was noted that there were multiple inquiries but ultimately the only bid submitted was ATS. The EV grant was discussed and JP Herrera reported that if the grant is approved we can renegotiate or look for a new vendor to offset price since the grant goes to the vendor/service provider. It was further clarified that the contract also includes language for penalties in situations where there are late bus arrivals/pick-ups. S Margiotta made a motion to approve American Transportation System (ATS) as the transportation services provider for the 2024/2025 school year. The contract will be in accordance with the terms in the RFP Bid. J Lande seconded the motion. The motion passed unanimously with no abstentions.
- E. 2024-25 MOU for LAUSD School Police Services was reviewed and stands as submitted. D Gronich made a motion to approve the 2024/2025 MOU for the LAUSD school police services in the amount of \$183,936. N Onwasee seconded the motion. The motion passed unanimously with no abstentions.
- F. Lab/Classroom Modernization Proposal was reviewed. It was noted that there was a misunderstanding between various individuals working on the project. Proposal will be tabled until the proposal from R Wilken is received.
N Onwasee left at 4:35 pm
- G. PCHS Retirement Healthcare Benefits Trust Agreement was reviewed and discussed. It was noted that this has been reviewed by the LTHB financial advisor and the ML trust advisor group. J Lande made a motion to approve the PCHS Retirement Healthcare Benefits Trust and establish an irrevocable trust. D Gronich seconded the motion. Motion passed unanimously with S Margiotta abstaining.
- H. 2024-25 Budget Development Progress was reviewed by JP Herrera and most requests have been submitted. Next month we will have a draft budget to review as well as textbook and IMA budgets.

Meeting was adjourned at 4:35 pm.

Coversheet

Recommendation for Additional School Psychologist

Section: V. Academic Excellence
Item: A. Recommendation for Additional School Psychologist
Purpose: Vote
Submitted by:
Related Material: Board Motion - School Psych 05_14_2024.pdf



PALISADES

CHARTER HIGH SCHOOL

DIRECTOR OF HUMAN RESOURCES

COVER SHEET FOR ADDITIONAL SCHOOL PSYCHOLOGIST

May 14, 2024

TOPIC/ AGENDA ITEM:

Addition of a school psychologist (1 FTE)

PERSONNEL INVOLVED:

Student Services Department: Mental Health Team

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Inadequate school psychologist staffing could cause the school to be unable to meet special education assessment timelines and limits the work a school psychologist can perform outside of special education assessment in areas such as prevention and intervention, crisis preparedness, response and recovery, instructional support, school-wide practice development to support learning and positive student behavior, support for social-emotional learning, data collection and analysis, counseling, and mental health interventions. The cost of an additional FTE in this position would range from \$131,733.27-175,181.77, which would include salary and benefits.

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

Meeting the industry standard for school psychologist to student ratio will positively impact all areas of our mission to empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure Education Excellence, Civic Responsibility, and Personal Growth.

OPTIONS OR SOLUTIONS:

The addition of one full time equivalent (FTE) School Psychologist to meet the current needs of the school

DIRECTOR OF HUMAN RESOURCES' RECOMMENDATION:

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

RECOMMENDED MOTION:

“Approval of one additional School Psychologist to increase the existing staff by one full time equivalent (FTE).”

Martha Monahan, Ed.D.
Director of Human Resources

Coversheet

Attendance Policy Revision

Section: V. Academic Excellence
Item: C. Attendance Policy Revision
Purpose: Vote
Submitted by:
Related Material: Attendance Policy Draft.pdf

[PCHS Attendance Policy](#)

Attending school every day is required and enforced by law in the state of California. Parents/guardians are responsible for ensuring that their children attend school regularly and arrive on time. Palisades Charter High School partners with families to reinforce the importance of consistent attendance in order for students to have the greatest opportunity for academic success.

[Compulsory Education](#)

Students who are between the ages of six and eighteen years are subject to compulsory full-time education by the State of California. Students who are at least sixteen years of age are allowed to attend school part-time through a continuation or other alternative education program. Parents/Guardians are required by law to send their children to school. Failure to comply with these requirements may lead to a referral to the Pali High School Attendance Review Team (SART). When necessary, legal action may be taken against the parent or the student, depending on who is responsible for failing to comply.

Los Angeles City and Los Angeles County have loitering ordinances. They prohibit any person under the age of eighteen and subject to compulsory school attendance from loitering in or upon the public streets, highways, roads, alleys, parks, playgrounds, or other public grounds during school hours on days when school is in session.

[PCHS Attendance Expectations](#)

Attendance and punctuality directly impact a student's performance at Palisades Charter High School. Regular attendance is vital to successful academic growth and is expected of all students. The PCHS Attendance Policy is designed to keep students in class and reduce the number of days absent.

Student Responsibilities & Expectations

- Attend school every day and arrive on time to each class period
- Students should miss no more than 7 days of school per year.
- Students should have 6 or fewer unexcused tardies per semester.

Parent/Guardian Responsibilities & Expectations

- Regularly monitor student attendance in Infinite Campus Parent Portal and verify all absences with the Attendance Office via ParentSquare or email within five (5) days of the absence(s)
- Schedule non-emergency medical and dental appointments outside of school hours when possible
- Plan all family events and vacations on non-school days only
- Encourage students to communicate all pre-planned absences with their teachers before the absence occurs
- Attend mandatory School Attendance Review Team intervention meetings

[Absences](#)

When students are not present in class or arrive more than thirty (30) minutes late to a scheduled class period they are considered absent.

Attendance Verification

Attendance is reported each period in Infinite Campus by your student's teacher. Parents/Guardians will be notified electronically via ParentSquare if their student is absent or tardy to any class period. Families are also encouraged to regularly check their child's attendance records in Infinite Campus. A full list of attendance codes including any actions needed can be found on the last page of this policy. Students may visit the Attendance Office before school, during nutrition/lunch, and/or after school, not during an assigned class period.

PCHS verifies student absences when documentation with the reason for the absence is provided to the Attendance Office. Absences are not erased from the student's record; they are verified in Infinite Campus. Not all verified absences will be excused; see below for a complete list of excused absences.

Verify by ParentSquare

Parents/Guardians will receive attendance notifications daily from ParentSquare regarding their child's period-by-period absences and tardies via text and/or email. Clicking the link provided in the message allows you to send your note directly to the attendance office for verification.

Verify by Email | attendanceoffice@palihigh.org

The following should be included in your email:

- Student Name & Grade Level
- Student Date of Birth
- Date & Time of Absence(s)
- Parent/Guardian Name
- Parent/Guardian Email & Phone Number
- Reason for Absence

Students over the age of 18 years old may sign their own absence notes with parent/guardian permission. For more information please contact the Attendance Office.

Parents/Guardians are expected to provide written verification for all student absences within five (5) days of the absence. Any remaining unverified absences will convert to trancies at that time.

Excused Absences

California Education Code 48205 provides that a student shall be excused from school when the absence is due to:

1. Illness
2. Quarantine
3. Medical, dental, optometric, or chiropractic services
4. Attending the funeral of an immediate family member (one day within the state, three days outside the state).
5. Jury duty
6. Participation in religious instruction or exercises.
7. Illness or medical treatment of a child of whom the student is the custodial parent
8. Serving as a precinct member for an election
9. To permit the pupil to spend time with an immediate family member on active duty or uniformed services and for the pupil to spend time with family when the family has been deployed to a combat zone or combat support position.
10. Attendance at the pupil's naturalization ceremony to become a United States citizen.

11. For the purpose of participating in a cultural ceremony or event
12. When the pupil's absence has been requested in writing by the parent/guardian ***and*** pre-approved by the Executive Director or other PCHS Administrator.

All other verified absences are considered personal absences, however California Education Code does not recognize these absences as excused.

Examples of personal absences can include but are not limited to:

1. Missing a bus or car troubles
2. Oversleeping
3. Inclement weather
4. Vacations and other family events
5. College visits/tours without prior approval and/or documentation
6. Babysitting/Caretaking

These are not excused absences.

Extended Absence Due to Illness

On the third (3rd) consecutive day of illness/health related absence the student must bring in a doctor's note or documentation from PCHS Health Office excusing illness/health related absences.

Late Arrivals and Tardies

Students Arriving Late to Campus

Students arriving late for ANY reason should first report to the Attendance Office/Swipe Cart for a pass to class. The Attendance Office will update the student's attendance record as needed based on the verification reason for the late arrival. Any student arriving late without a note will be given an Unexcused Tardy. Students arriving 30 or more minutes late to any class will automatically receive an absence for that class period and attendance will be updated based on the parent/guardian verification.

1. **Excused Tardy:** Students will only be granted an excused tardy when they obtain a stamped/signed school pass before arriving to class.
 - a. Students arriving late from an appointment must check in with the Attendance Office first with written documentation of the appointment. For a doctor or dentist appointment the student must have an appointment card or a note written on the doctor's/dentist's stationery stating the date and time of the appointment. Written documentation must be shown for all other appointments and include the date and time of the appointment and student's name.
 - b. Teachers will not admit students into their classroom without a valid pass or summons.
2. **Unexcused Tardy:** The following circumstances warrant an unexcused tardy:
 - a. A student is outside their assigned classroom without a valid school pass when the tardy bell rings. Students not in class when the bell rings should report to the attendance carts and scan their physical Pali ID card to receive their late pass to class.
 - b. **Traffic and/or oversleeping are unexcused.** Notes/emails, calls, and/or visits from parents/guardians to excuse tardiness will not be accepted.

Significant Traffic Incidents

When a significant traffic incident in the immediate area directly impacts arrival to school, PCHS administration may allow additional time (up to 30 minutes) for students to arrive to class before assigning a tardy.

Assigned Consequences For Unexcused Tardies

Tardy Total	Consequence Assigned
1–3	ParentSquare Notification / Warning
4–5	Detention Assigned by Dean’s Office per Tardy
6+	Attendance Contract + “No-Go List”

PCHS No-Go List

Students with 6 or more unexcused tardies or 5 truancy days (15 periods) per semester will be placed on the “No-Go List”, and may be denied the opportunity to participate in the following privileges:

- Club Activities
- Extra-Curricular Events including Athletics, School Performances, and Field Trips
- Leadership Positions
- Off-Campus Lunch Pass
- School Wide Events including Homecoming & Prom
- Senior Events including Grad Nite
- Work Permits

Students on the “No-Go List” will be placed on an attendance contract with the Deans and Director of Attendance and Admissions. Successfully meeting the requirements of the contract will allow students the opportunity to be removed from the “No-Go List” at the end of the contract.

Early Check-Outs

PCHS students are expected to attend school for the full instructional day, however it’s understood that there are times when students will need to check out early. Parents/Guardians should pick students up at the security gates.

Early checkouts will only be granted by the Attendance Office when:

1. An email from the parent/guardian is received by the Attendance Office (attendanceoffice@palihigh.org) before 10:30am
2. A physical note from the parent/guardian is received by the attendance office before 10:30am and the parent/guardian confirms the note over the phone.
3. Parent/Guardian in person with proper state/federal issued photo-ID matching an authorized person on the student’s Infinite Campus account

Students will not be checked out:

- After 2:30pm
- On days of state testing, AP Exams, and/or semester final exams
- On Minimum Days
- During school-wide safety drills (See calendar on PCHS Website for dates)

Early Checkout Passes

Students should pick up their early checkout pass from the attendance office before school or during nutrition/lunch. Students cannot leave a classroom at the check-out time without the pass. Students should show their teacher the pass at the beginning of the class period, and show it to security to leave campus.

If your child becomes ill while on campus, they need to visit the Health Office to be checked out from school by the nurse. The Attendance Office will not check out students early for illness-related reasons, only the Health Office can do that.

Students who leave campus without properly checking out through the Attendance/Health Office are considered to be cutting class and will receive a truancy. Calling or texting your child out of class is not permitted. The Attendance Office will not accept calls and emails to excuse mid-day absences after a student has already left campus without an Off-Campus Pass.

Students returning to campus after an appointment must check in with the Attendance Office upon arrival with proper documentation to verify the absence. Returning without an official note will result in an unexcused absence during the time the student was off-campus.

Missed Work

Students will be provided the opportunity to make up missed work from all absences except Truancies in accordance with teacher and/or department policies.

Truancy:

A truancy is defined as an absence from class without a valid excuse. Students with excessive absences (7 or more days) and truanancies will be referred to the School Attendance Review Team (SART). After five (5) days, all unverified absences (A) will automatically convert to truanancies (03).

School Attendance Review Team (SART):

Any student with excessive absences will be referred to the PCHS School Attendance Review Team. This team is a student-focused intervention team, comprising teachers, administrators, and other student support personnel such as counselors, psychologists, and nurses. SART meetings are a team effort (parents/guardians included) to discover the reason(s) for the student's attendance issues, provide resources for the family, and help build personal responsibility for the student to attend school by creating an individualized plan for improving the student's attendance. Parents/Guardian are a vital part of the process and are encouraged to participate in the resolution. During this meeting, the student and parent/guardian will sign an attendance contract with the school.

Senior Specific Policies**Off-Campus Lunch Privileges**

Palisades Charter High School is a closed campus, therefore any senior student wishing to receive an off-campus lunch permit must have prior permission from their parent/guardian. No off-campus privileges are given for the nutrition break.

Students must apply and be approved for an off-campus lunch pass. Student's on the "No-Go List" are ineligible for off-campus privileges, and their passes will be revoked until they are removed from the list.

The complete list of rules and procedures will be included in the off-campus lunch pass application.

Graduation Ceremony

Seniors with 10 or more total period trancies in the Spring semester may be denied the opportunity to participate in the Graduation Ceremony. Seniors and their families are encouraged to regularly monitor their own attendance in Infinite Campus and verify all absences before they convert to trancies.

PCHS Attendance Codes

Code	Name	Verified?	Excused?	Action from Parent/Guardian
P	Present	N/A	N/A	N/A
ISS	In School Suspension	Yes	Yes	None
A	Absent	No	No	Verification Note Needed
D	Discrepancy Check	No	No	None
1M	Excused Absence Verified by Medical Professional	Yes	Yes	None
1N	Excused Absence Verified by School Nurse	Yes	Yes	None
1P	Excused Absence Verified by Parent	Yes	Yes	None
02	Personal Absence Verified by Parent	Yes	No	None
03	Truant / Non-Compliant	No	No	None
OSS	Out of School Suspension	Yes	Yes	None
SB	School Bus	Yes	Exempt	None
5	Administrator Approved Absence (See list)	Yes	Yes	None
EC	Extracurricular Activity (See list)	Yes	Exempt	None
TP	Testing Program (See list)	Yes	Exempt	None
SO	PCHS School Office (See list)	Yes	Exempt	None
T	Tardy	No	No	Verification Note Needed
7	Excused Tardy	Yes	Yes	None
8	Unexcused Tardy	Yes	No	None
T SB	Tardy - School Bus	Yes	Exempt	None
T EC	Tardy - Extracurricular Activity	Yes	Exempt	None
T PT	Tardy - Public Transportation	Yes	Exempt	None

Coversheet

2023-24 Budget vs Actuals

Section: VI. Finance
Item: A. 2023-24 Budget vs Actuals
Purpose: FYI
Submitted by:
Related Material: 2023-24 Budget vs Actuals Update.pdf

2023-24 UPDATE & 24-25 DRAFT BUDGET

MAY 13, 2024

Key Assumptions used in the 2024-25 PCHS DRAFT Budget

ADA (Average Daily Attendance): 2,790

- Assumes enrollment of 3,000 & 93% attendance rate. For 2023-24, we assumed ADA of 2,820 (94% attendance rate)

Unduplicated Pupil Count: 791

- We are projecting this to remain flat.
- This number impacts our supplemental funding (20% more revenue per unduplicated student)

OPEB Funding: \$790k

- We are funding the amount our actuary recommended. This is year #4 of our 20-year funding schedule. However, based on the latest actuarial valuation, we may have to consider increasing our pre-funding amount each year.

COLA, Contribution Rates, etc.

- Using the amounts recommended by the Department of Finance for COLA, STRS, PERS, unemployment insurance, Mandate Block Grant, etc.
- Note, the statutory COLA of 1.07% is what we used. However, the Governor has announced a \$30+ Billion shortfall and has not confirmed if that will be the funded COLA.

One-Time Discretionary Funds

- Not included. The State budget proposal for 2024-25 does not include any one-time discretionary funds.
- The 2024-25 draft budget does not include Prop 28 funds. Our estimated allocation for 2024-25 is approximately \$380k. These are on-going funds and have restricted use. However, we will incorporate these funds once the LCFF calculator is updated.

Key Assumptions used in the 2024-25 PCHS DRAFT Budget

Increases

- **Certificated/Classified Salaries:** +0.5% increase
 - Subject to change. This is based on current COLA projection of 1.07%.
- **General Liability/Worker's Comp:** +8.5%
- **Health & Welfare Benefits (SISC):** varies by plan, but the average is 5.5%
- **Security, Janitorial, Transportation:** Flat vs 2023-24
 - Note, the GO PASS (Metro TAP Card) rates were just published for 2024-25, and the cost is increasing from \$3 per student (\$9k) to \$7 per student (\$21k)
- **Food Service:** 5.1%
- **CALPERS** employer contribution rate:
 - Increase from 26.68% to 27.05%. The CALPERS employer contribution rates are projected to continue increasing over the next 5 years. For reference, this rate was below 10% when PCHS became a Charter.

Additional

- Still need to load in final recommended operations (CAPEX, non-capex & technology budgets)
- SpEd Rates are expected to be published (higher amount), but for now we are assuming the same SpEd revenue

2023-24 & 2024-25 Budget Update: Topline Summary

	2023-2024 Adopted Budget 6/5/23	2023-2024 First Interim 10/31/23	2023-2024 Second Interim 01/31/24	2023-2024 Estimated Actuals 05/13/24	2024-25 DRAFT Budget 05/13/24
Total Revenues	43,678,477	46,386,461	45,910,047	45,824,117	43,847,163
Total Expenses	41,855,132	43,893,606	43,390,692	43,415,577	43,692,245
Net Balance (Financial Statement)	1,823,345	2,492,856	2,519,355	2,408,540	154,918

While the 2023-24 ending balance seems very favorable, this includes approximately \$2.4 Million of one-time relief funds.

2023-2024 Estimated Actuals and 2024-2025 Adopted Budget (Draft)

		2023-2024 Adopted Budget, Approved June 2023	2023-2024 First Interim Projections, 10/31/23	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			2023-2023	2024-2025 Adopted Budget (DRAFT)			Comments
Enrollment								2,988	3,000			
ADA								2,779	2,790			
Per student funding								12,992	13,121			
	Obj Code	Total	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total	
A. Revenues												
LCFF/Revenue Limit Sources												
State Aid	8011	16,191,849	16,252,102	8,608,760	15,613,270		15,613,270	15,384,242	15,598,494		15,598,494	ADA Estimate at 2790 for adopted, per FCMAT calc 5/12. Decrease vs 2023-24 ADA
Education Protection Act State Aid (Prior Years)	8012 8019	10,932,076 -	10,338,879 -	4,981,737 -	10,320,450 -		10,320,450 -	10,243,284 -	10,385,940 -		10,385,940 -	ADA Estimate at 2790 for adopted, per FCMAT calc 5/12. Decrease vs 2023-24 ADA
In Lieu of Property Tax	8096	9,316,331	9,838,902	5,499,357	9,821,364		9,821,364	10,475,329	10,516,793		10,516,793	calculated at \$3769.46/ADA per LAUSD RSA (April 2024)
Total, LCFF/Revenue Limit Resources		36,440,256	36,429,883	19,089,854	35,755,084	-	35,755,084	36,102,855	36,501,227	-	36,501,227	
Federal Revenues												
Special Education - IDEA	8181	685,262	682,428	381,437		681,212	681,212	738,047		740,968	740,968	\$265.58/ADA (As of April RSA)
Child Nutrition - Federal	8220	200,000	200,000	16,834		200,000	200,000	200,000		200,000	200,000	
Other Federal		-	-									
Title I	8290	300,803	248,551			255,285	255,285	255,285		255,285	255,285	per CDE 1/31/24
Title II	8290	60,677	49,740	-		49,690	49,690	49,690		49,690	49,690	per CDE 1/31/24
Title III - English Learners (4203)	8290	3,069	2,849			2,849	2,849	2,849		2,849	2,849	per CDE 1/31/24
Title III - Immigrant (4201)	8290	5,150	-			-	-	-		-	-	per CDE 1/31/24
Title IV	8290	23,591	21,409			21,409	21,409	21,409		21,409	21,409	per CDE 1/31/24
Perkins	8290	40,728	40,728	85		40,728	40,728	40,728				
Dept of Rehab	8290	-	-			-	-	-				
Child Nutrition - Supply Chain (5466)	8220	-	95,569	95,569		95,569	95,569	95,569				
ELC COVID Testing Award	8290	-	-			-	-	-				
ESSR I (COVID-19 Grant)	8290	-	-			-	-	-				
ESSR II (COVID-19 Grant)	8290	-	-			-	-	-				
ESSR III (COVID-19 Grant) (3213)	8290	-	665,752	221,454		665,752	665,752	665,752				recognizing total allocation, must be spent by 9/30/2024
ESSR III - Learning Loss (3214)	8290	-	442,909			442,909	442,909	442,909				recognizing total allocation, must be spent by 9/30/2024
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290	-	-			-	-	-				
Expanded Learning Opportunity (ELO): GEER II (3217)	8290	-	-			-	-	-				
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290	-	16,578	16,578		16,578	16,578	16,578				Remaining amount in grant
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290	-	339,839	84,960		339,839	339,839	339,839				recognizing total allocation, must be spent by 9/30/2024
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290	-	1,368	1,368		1,368	1,368	1,368				
Learning Loss & Mitigation (CRF)	8290	-	-			-	-	-				
Learning Loss & Mitigation (GEER)	8290	-	-			-	-	-				
Total, Federal Resources		1,319,279	2,807,720	818,285	-	2,813,188	2,813,188	2,829,295	-	1,270,201	1,270,201	
Other State Revenues												
Child Nutrition - State	8520	400,000	400,000	51,252		400,000	400,000	150,000		400,000	400,000	
Mandated Cost Reimbursement	8550	154,752	154,752	148,426	148,426		148,426	153,317	153,924		153,924	\$55.17/ADA
State Lottery (Non Prop 20)	8560	476,850	496,485	268,311	495,600		495,600	491,883	493,830		493,830	\$177/ADA
State Lottery (Prop 20)	8560	187,935	201,960	38,139		201,600	201,600	200,088		200,880	200,880	\$72/ADA
CTE	8590	328,096	458,967	458,967		458,967	458,967	458,967		315,000	315,000	includes carryover from 21/22 FY
Student ID/CAHSEE/Charter School ADA	8590	-	-			-	-	-				
In-Person Instruction Grant	8590	-	410,084	410,084		410,084	410,084	410,084				Remaining amount of IPI Grant
Expanded Learning Opportunities Grant	8590	-	-			-	-	-				
Child Nutrition - Kitchen Infrastructure Upgrade	8590	-	-			-	-	-				

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	2023-2024 Adopted Budget, Approved June 2023	2023-2024 First Interim Projections, 10/31/23	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			2023-2023	2024-2025 Adopted Budget (DRAFT)			Comments	
Enrollment							2,988	3,000				
ADA							2,779	2,790				
Per student funding							12,992	13,121				
	Obj Code	Total	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total	
Child Nutrition - Kitchen Infrastructure Training	8590	-	-	-	-	-	-	-	-	-	-	part of restricted beginning balance
A-G Completion Grant: Access/Success	8590	-	-	-	-	-	-	-	-	-	-	Expanding A-G courses, part of restricted beginning balance
A-G Completion Grant: Learning Loss/Mitigation	8590	-	-	-	-	-	-	-	-	-	-	Expanding A-G courses, part of restricted beginning balance
CAL NEW: Ethnic Studies Block Grant	8590	-	-	-	-	-	-	-	-	-	-	part of restricted beginning balance
Educator Effectiveness	8590	-	-	-	-	-	-	-	-	-	-	part of restricted beginning balance
Arts, Music & Instructional Materials Block Grant (6762)	8590	-	859,896	859,896	-	859,896	859,896	859,896	-	-	-	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Learning Recovery Emergency Block Grant (7435)	8590	-	(264,144)	(264,144)	-	(264,144)	(264,144)	(264,144)	-	-	-	Negative revenue adjustment by the state
Special Ed - Mental Health (65460)	8590	-	200,558	120,302	-	200,200	200,200	198,699	-	199,485	199,485	\$71.50/ADA, New for 23/24
Total, State Revenues		1,547,633	2,918,557	2,091,233	644,026	2,266,603	2,910,629	2,658,790	647,754	1,115,365	1,763,119	
Other Local Revenues												
Special Education - AB602	8311	2,745,310	2,704,301	1,511,543	-	2,699,480	2,699,480	2,552,512	-	2,562,615	2,562,615	\$918.50/ADA
Food Service Sales	8634	50,000	50,000	15,746	-	35,000	35,000	35,000	-	50,000	50,000	Reduced as a result of lower a la carte sales
Leases & Rentals	8650	976,000	976,000	416,571	-	976,000	976,000	950,000	-	950,000	950,000	
Interest	8660	150,000	100,000	121,977	-	200,000	200,000	200,000	-	200,000	200,000	
LAUSD SpEd Option 3 Grant	8679	-	-	120,666	-	120,666	120,666	120,666	-	100,000	100,000	Increased interest due to higher rates at county treasury
Fundraising	8699	450,000	400,000	275,215	-	400,000	400,000	375,000	-	450,000	450,000	Fundraising target is increased back to \$450k for 2024-25
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-	-	-	-	-	-	-	-	-	-	
General Fund Contribution (unaudited only)	8980	-	-	-	-	-	-	-	-	-	-	
Total, Other Local Revenues		4,371,310	4,230,301	2,461,718	-	4,431,146	4,431,146	4,233,178	-	4,312,615	4,312,615	
Total Revenues		43,678,477	46,386,461	24,461,089	36,399,110	9,510,937	45,910,047	45,824,117	37,148,982	6,698,181	43,847,163	
B. Expenditures												
Certificated Salaries												
Teachers' Salaries-Full-Time	1110	13,269,603	14,198,475	5,891,244	12,259,331	1,819,143	14,078,475	14,078,475	12,320,628	1,828,239	14,148,867	
Teachers Salaries-Librarian	1130	134,024	165,024	75,392	165,024	-	165,024	155,024	165,849	-	165,849	
Teachers' Salaries-Substitute	1160	395,000	470,000	210,784	470,000	-	470,000	440,000	472,350	-	472,350	Board approved sub rate increase on 9/19 - increased by \$75,000
Cert Pupil Supp Sal-Counselors	1210	942,528	1,008,505	397,713	1,008,505	-	1,008,505	1,008,505	1,013,547	-	1,013,547	Includes additional hours for counseling staff
Cert Administrators	1310	1,052,786	1,126,481	378,452	893,319	-	893,319	897,786	897,786	-	897,786	
Other Support/Step& Column Impact	1330	128,755	128,755	-	128,755	-	128,755	128,755	129,399	-	129,399	
Auxiliaries/Periods/Net	1930	-	-	-	-	-	-	-	-	-	-	
FTEs Increase/Decrease		-	-	-	-	-	-	-	-	-	-	
Impact of Tentative UTLA Agreement		129,000	129,000	-	-	-	-	-	-	-	-	
Certificated Off-Schedule Pay		-	-	-	-	-	-	-	-	-	-	
ESSER II/III funded certificated time		-	-	-	-	-	-	-	-	-	-	
ELO Related Certificated Time	1110	98,000	98,000	98,000	98,000	-	98,000	98,000	-	-	-	Estimated additional PD expense for 2023-24 (ELO). None planned yet for 2024-25
Total, Certificated Salaries		16,149,696	17,324,240	6,953,585	15,022,935	1,819,143	16,842,078	16,802,078	14,999,560	1,828,239	16,827,799	
Classified Salaries												
Instruct Aide	2110	913,047	913,047	344,383	-	858,047	858,047	818,047	-	862,337	862,337	
Maint/Operations	2210	209,662	209,662	103,146	209,662	-	209,662	209,662	210,710	-	210,710	
Classified Administrators	2310	458,369	490,455	249,042	449,955	-	449,955	449,955	452,205	-	452,205	
Cler Tech Office Staff Sal-FT	2410	1,914,135	1,914,135	759,181	1,914,135	-	1,914,135	1,914,135	1,923,706	-	1,923,706	
Food Services	2430	62,000	62,000	36,077	-	66,340	66,340	66,340	-	66,672	66,672	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	60,000	60,000	-	-	30,000	30,000	30,000	-	40,000	40,000	Accounts for 2 clerical subs per day (6 hrs) - attendance/absentecism outreach and library support/textbook distribution/repair
Other Classified	2920	1,118,259	1,118,259	487,933	860,259	100,000	960,259	960,259	864,560	100,500	965,060	
Math Paraprofessionals	2920	166,783	166,783	111,443	-	210,783	210,783	210,783	-	211,837	211,837	

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	2023-2024 Adopted Budget, Approved June 2023	2023-2024 First Interim Projections, 10/31/23	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			2023-2023	2024-2025 Adopted Budget (DRAFT)			Comments	
Enrollment							2,988	3,000				
ADA							2,779	2,790				
Per student funding							12,992	13,121				
	Obj Code	Total	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total	
Positions/Hours		-	-				-				-	
Classified Retro		-	-				-				-	
Classified Additional Time		-	-				-				-	
ELO Related Classified Time	2920	-	-				-				-	
Total, Classified Salaries		4,902,255	4,934,341	2,091,204	3,434,011	1,265,170	4,699,181	4,659,181	3,451,181	1,281,346	4,732,527	
Employee Benefits												
State Teachers Retirement System (STRS), Certificated Positions	3111	3,084,592	3,308,930	1,288,490	2,991,066	362,191	3,353,258	3,353,258	2,864,916	349,194	3,214,110	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23). Remained flat at 19.1% for 2023-24 and 2024-25.
State Teachers Retirement System (STRS), Classified Positions	3112	59,824	59,824	30,316	59,824		59,824	59,824	60,123		60,123	
Public Employees Retirement System (PERS), Certificated Positions	3211	79,045	49,045	13,931	37,045		37,045	37,045	37,230		37,230	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23) to 26.68% in 2023-24. Rate for 2024-25 is 27.05%
Public Employees Retirement System (PERS), Classified Positions	3212	1,307,922	1,316,482	388,357	916,194	337,547	1,253,741	1,253,741	933,544	346,604	1,280,148	
OASDI, Certificated Positions	3311	33,263	33,263	8,605	23,263		23,263	23,263	23,380		23,380	
OASDI, Classified Positions	3312	303,940	305,929	114,742	212,909	78,441	291,349	291,349	213,973	79,443	293,417	
Medicare, Cert Positions	3331	234,171	251,201	100,429	217,833		26,378	244,210	217,494	26,509	244,003	
Medicare, Class Positions	3332	71,083	71,548	29,929	49,793		18,345	68,138	50,042		18,580	
Hlth & Wlfr Benefits, Cert	3411	2,707,737	2,707,737	1,463,073	2,396,840	295,897	2,692,737	2,692,737	2,528,666	312,171	2,840,837	2024-25 rate increase of 5.5%
Hlth & Wlfr Benefits, Class	3412	1,329,345	1,329,345	683,548	944,025	355,320	1,299,345	1,299,345	995,946	374,863	1,370,809	2024-25 rate increase of 5.5%
State Unemploy Insur, Cert Pos	3511	8,075	8,662	28,044	47,517		47,517	47,517	74,998	9,141	84,139	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
State Unemploy Insur, Clas Pos	3512	2,451	2,467	12,019	20,364		20,364	20,364	17,256	6,407	23,663	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
Worker Comp Insur, Cert Pos	3611	143,460	143,460	108,265	143,460		143,460	143,460	154,937		154,937	2024-25 rate increase of 8%
Worker Comp Insur, Class Pos	3612	61,483	61,483	46,587	61,483		61,483	61,483	66,402		66,402	2024-25 rate increase of 8%
Lifetime Retiree Benefits, Cert	3911	553,000	553,000	287,408	553,000		553,000	553,000	553,000		553,000	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000	237,000	56,405	237,000		237,000	237,000	237,000		237,000	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		10,216,390	10,439,377	4,660,149	8,911,616	1,474,119	10,385,735	10,385,735	9,028,907	1,522,912	10,551,819	
Supplies												
Textbooks	4100	85,245	85,245	84,486		87,745	87,745	91,000		415,230	415,230	Finance recommends we purchase textbooks 2024-25 textbooks in current year, utilizing A-G grant funds
Instructional Materials	4300	270,848	270,848	134,384	230,848		230,848	212,000	300,718		300,718	
Instructional Materials - CTE	4300	184,405	184,405	103,394		184,405	184,405	184,405		143,783	143,783	CTE Expenses
Office (Tech) Supplies	4350	153,305	153,305	45,591	142,305	11,000	153,305	153,305	160,000		160,000	
Other Supplies	4390	70,000	70,000	37,864	63,000	7,000	70,000	70,000	75,000		75,000	
Non-Capitalized Equipment	4400	646,878	1,180,136	1,079,404	575,136	650,000	1,225,136	1,225,136	500,000	200,000	700,000	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond
Food Service Supplies	4700	231,897	231,897	187,288		321,897	321,897	336,897		350,000	350,000	Increase in number of meals served, resulting in increased food service supplies needed.
Total, Supplies		1,642,578	2,175,836	1,672,411	1,011,289	1,262,047	2,273,336	2,272,743	1,035,718	1,109,013	2,144,732	
Services												
Mileage & Car Allowances	5210	3,000	3,000	3,829	4,000	1,000	5,000	5,000	4,000	1,000	5,000	
Travel and Conferences	5220	130,000	100,000	54,486	15,000	60,000	75,000	75,000	15,000	85,000	100,000	
Dues and Memberships/Subscriptions	5310	539,593	539,593	445,090	512,353	27,240	539,593	539,593	500,000	45,000	545,000	
Insurance	5400	443,820	443,820	379,290	443,820		443,820	443,820	481,545		481,545	2024-25 draft budget - liability insurance increase of 8.5%
Operations & Housekeeping Supplies	5510	251,700	271,700	196,182	311,700		311,700	346,700	346,700		346,700	
Utilities	5520	445,222	445,222	125,207	445,222		445,222	445,222	458,579		458,579	
Rentals/Leases/Repairs	5610	338,500	374,500	302,868	393,500		393,500	433,500	433,500		433,500	
Transportation	5811/5812	478,006	496,006	467,725	320,306	240,700	561,006	561,006	324,306	182,700	507,006	Offset of \$29K for parent payment in Feb 24
Oth Contracted Services	5800	38,298	-	16,430	38,298		38,298	38,298	39,447		39,447	

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Enrollment							2,988	3,000				
ADA							2,779	2,790				
Per student funding							12,992	13,121				
	Obj Code	Total	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total	
STRS Int & Penalties	5803	1,200	1,200	699	1,200		1,200	1,200	1,200		1,200	
Contracted Services	5810	4,022,140	4,022,140	2,110,729	1,762,095	2,180,046	3,942,140	3,842,140	1,814,958	2,180,046	3,995,003	
Legal, Audit, & Election Costs	5821	386,258	456,258	269,598	111,367	332,891	444,258	519,258	123,367	332,891	456,258	Increased by \$75k vs 2nd interim due to unplanned legal expenses
Advertisement	5831	1,500	1,500	-	1,500		1,500	1,500	1,575		1,575	
Computer/Technlgy Related Serv	5840	18,900	18,900	5,750	18,900		18,900	18,900	19,845		19,845	
Conslt/Ind Contractors(NonEmp)	5850	150,000	150,000	115,855	200,000		200,000	212,000	216,000		216,000	Teachers on Reserve - Sub teacher backfill
Fingprpt,Phys, XRY&Oth Emp Cst	5860	16,483	16,483	7,788	16,483		16,483	16,483	17,307		17,307	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	114,500	114,500	141,611	194,500		194,500	234,500	243,880		243,880	
Communications Services	5910	60,690	60,690	28,362	60,690		60,690	60,690	62,511		62,511	
Total, Services		7,439,811	7,515,512	4,671,498	4,850,934	2,841,877	7,692,811	7,794,811	5,103,719	2,826,637	7,930,356	
Capitla Outlay												
Sites & Improvement	6100											
Buildings & Improvement	6200	440,500	440,500	98,236	440,500		440,500	440,500	660,750		660,750	\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 & beyond
Equipment & Technology	6400	1,664,208	1,664,208	1,235,998	1,664,208		1,664,208	1,664,208	400,000		400,000	
Equipment/Furniture Replacement	6500	-	-	-	-		-	-	-		-	
Total, Capitla Outlay		2,104,708	2,104,708	1,334,234	2,104,708	-	2,104,708	2,104,708	1,060,750	-	1,060,750	
Depreciation Expense (Financial Reporting Basis)	6900	1,140,000	1,140,000	665,000	1,042,930	97,070	1,140,000	1,140,000	1,042,930	97,070	1,140,000	
Other Outgo												
Indirect Cost (LAUSD)	7299	364,403	364,299	188,102	357,551		357,551	361,029	365,012		365,012	Calculated at a rate of 1% of LCFF revenue
Interest	7438	-	-	-	-		-	-	-		-	
Fund 09 to Fund 20 Payment (Unaudited Only)		-	-	-	-		-	-	-		-	
Total, Other Outgo		364,403	364,299	188,102	357,551	-	357,551	361,029	365,012	-	365,012	
Total Expenditures (Financial Reporting Basis)		41,855,132	43,893,606	20,901,949	34,631,265	8,759,427	43,390,692	43,415,577	35,027,027	8,665,218	43,692,245	
Total Expenditures (Cash Reporting Basis)		42,819,840	44,858,314	21,571,184	35,693,043	8,662,357	44,355,400	44,380,285	35,044,847	8,568,148	43,612,995	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		1,823,345	2,492,856	3,559,140	1,767,845	751,510	2,519,355	2,408,540	2,121,955	(1,967,036)	154,918	Note - 2023-24 Ending balance is inflated because it accounts for Learning Recovery grant & Arts, Music & Instructional Material Grant.
C. Ending Balance: Excess (Deficiency) - Cash Reporting		858,637	1,528,147	2,889,905	706,067	848,580	1,554,646	1,443,832	2,104,135	(1,869,966)	234,168	(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		1,823,345	2,492,856	3,559,140	1,767,845	751,510	2,519,355	2,408,540	2,121,955	(1,967,036)	154,918	
E. Fund Balance												

Palisades Charter High School
CARES Act Reporting (one-time relief funds)
At 3/31/24 reporting

Name of Grant	Resource Code	Allocation	YTD Spent*	Amount Left	Spending Deadline
ESSER I	3210	\$ 263,413.00	\$ 263,413.00	\$ -	9/30/2022
GEER I	3215	\$ 107,643.00	\$ 107,643.00	\$ -	9/30/2022
ESSER II	3212	\$ 985,143.00	\$ 985,143.00	\$ -	9/30/2023
ESSER II - State Reserve	3216	\$ 302,419.00	\$ 302,419.00	\$ -	9/30/2023
GEER II	3217	\$ 69,408.00	\$ 69,408.00	\$ -	9/30/2023
ESSER III	3213	\$ 1,771,634.00	\$ 1,140,012.00	\$ 631,622.00	9/30/2024
ESSER III - 20% reserve for learning loss	3214	\$ 442,909.00	\$ 88,492.00	\$ 354,417.00	9/30/2024
ESSER III - State Reserve	3218	\$ 197,142.00	\$ 197,142.00	\$ -	9/30/2024
ESSER III - State reserve for Learning Loss	3219	\$ 339,839.00	\$ 153,479.00	\$ 186,360.00	9/30/2024
In- Person Instruction Grant	7422	\$ 915,651.00	\$ 907,375.43	\$ 8,275.57	9/30/2024
ELO Grant	7425	\$ 940,620.00	\$ 724,512.51	\$ 216,107.49	9/30/2024
ELO Grant (10% for Paraprofessionals)	7426	\$ 204,492.00	\$ -		9/30/2024
Educator Effectivness Block Grant	6266	\$ 531,476.00	\$ 32,657.04	\$ 498,818.96	6/30/2026
Arts, Music, & Instructional Materials Discretionary					
Block Grant	6762	\$ 1,785,532.00	\$ -	\$ 1,785,532.00	6/30/2026
A-G Completion Grant: Access/Success	7412	\$ 562,009.00	\$ 317,718.44	\$ 244,290.56	6/30/2026
A-G Completion Grant: Learning Loss Mitigation	7413	\$ 83,515.00	\$ 2,463.75	\$ 81,051.25	6/30/2026
Learning Recovery Emergency Block Grant	7435	\$ 1,845,367.00	\$ -	\$ 1,845,367.00	6/30/2028
Totals		\$ 11,348,212.00	\$ 5,291,878.17	\$ 5,851,841.83	

* YTD Spent reflects the amount spent since funds were awarded/dispursed. For example, ESSER I was received in 2020-21 and spent in a prior fiscal year

Coversheet

2024-25 IMA Budget

Section: VI. Finance
Item: B. 2024-25 IMA Budget
Purpose: Vote
Submitted by:
Related Material: 2024-25 IMA Budget Motion & Materials.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER COVER SHEET FOR AGENDA ITEMS

May 14, 2024

TOPIC/ AGENDA ITEM:

VI. FINANCE

B. 2024-2025 IMA Budget

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, CBO/Finance, Administrative team, and Budget & Finance Committee

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the proposed 2024-2025 IMA budget (Instructional Materials).

Local educational agencies (LEAs)—school districts, charter schools, and county offices of education—have the authority and the responsibility to conduct their own evaluation of instructional materials and to adopt the materials that best meet the needs of their students. All instructional materials used in California’s public schools must be in compliance with the social content standards (*EC* sections 60040–60045 and 60048) as well as with SBE guidelines.

The proposed 2023-24 IMA budget was developed with stakeholder feedback. The proposed IMA allocation for 24-25 is **\$444,501.73**. This represents a \$1,247.22 increase versus the 2023-24 IMA budget. There is a \$39,374.95 increase in General IMA, and a \$40,622.17 decrease in CTE IMA versus 2023-24.

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

The action requested of the Board today will ensure compliance with this CDE requirement.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2024-2025 IMA budget.

CHIEF BUSINESS OFFICER’S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2024-2025 IMA budget.

RECOMMENDED MOTION:

“To approve the 2024-2025 IMA budget.”

Juan Pablo Herrera
Chief Business Officer

2024-25 PCHS IMA REQUESTS
4 Year History & Per-student spending

Department	4-Year IMA Average (2020-2024)	2020-21 IMA	2021-22 IMA	2022-23 IMA	2023-24 IMA Actuals	2023-24 Requested IMA Amount	2024-25 Requested IMA Amount	2024-25 Request vs Approved 23-24 Amount	Comments
Acadec	\$ 1,813.88	\$ 2,076.00	\$ 2,076.00	\$ 2,076.00	\$ 1,027.50	\$ 6,000.00	\$ 1,813.88	\$ (4,186.13)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Academic Achievement Team	\$ 11,156.08	\$ 8,290.00	\$ 7,573.69	\$ 16,100.00	\$ 12,660.64	\$ 14,000.00	\$ 20,600.00	\$ 6,600.00	Planners, supplies, testing materials, and student awards
Athletic Director	\$ 21,541.49	\$ 7,687.00	\$ 25,000.00	\$ 36,450.00	\$ 17,028.95	\$ 36,450.00	\$ 21,541.49	\$ (14,908.51)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Attendance Office	\$ 2,354.32	\$ 1,290.00	\$ 3,500.00	\$ 3,019.32	\$ 1,607.94	\$ 3,005.00	\$ 2,354.32	\$ (650.69)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Campus Unification	\$ 1,266.67	\$ -	\$ 1,800.00	\$ 2,000.00		\$ 2,000.00	\$ 1,266.67	\$ (733.33)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
College Center	\$ 1,351.74	\$ 1,282.00	\$ 2,000.00	\$ 1,411.20	\$ 713.74	\$ 2,000.00	\$ 4,661.70	\$ 2,661.70	Includes \$1.4K in college handbooks and guides
Counseling Office	\$ 15,904.75	\$ 3,502.00	\$ 21,603.96	\$ 15,770.00	\$ 22,743.06	\$ 12,068.85	\$ 12,068.85	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Deans Office (combined with security)	\$ 4,210.51	\$ 1,468.00	\$ 4,050.00	\$ 6,800.00	\$ 4,524.04	\$ 3,610.79	\$ 3,610.79	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
English Department	\$ 1,854.91	\$ 2,300.00	\$ 2,025.56	\$ 2,025.56	\$ 1,068.50	\$ 2,025.56	\$ 2,025.56	\$ (0.00)	
English Learner / Bilingual (combined with Literacy)	\$ 2,312.38	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 249.52	\$ 5,547.81	\$ 5,030.99	\$ (516.82)	
World Languages	\$ 3,844.28	\$ 8,293.44	\$ 2,500.00	\$ 2,600.00	\$ 1,983.68	\$ 2,500.00	\$ 2,500.00	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Health Office/School Nurse	\$ 2,793.90	\$ 1,025.00	\$ 3,555.70	\$ 3,068.33	\$ 3,526.55	\$ 2,292.58	\$ 2,292.58	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Intervention	\$ 1,382.23		\$ 2,764.46	\$ -			\$ -	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
LCAP Summer school (DLA)	\$ 1,802.87	\$ 3,422.00	\$ 2,557.97	\$ -	\$ 1,231.52	\$ 6,000.00	\$ 1,802.87	\$ (4,197.13)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
LCAP (TVN/FUERZA)	\$ 1,889.48	\$ 3,000.00	\$ 1,628.00	\$ 1,040.43		\$ 1,690.43	\$ 3,657.81	\$ 1,967.39	Only includes Fuerza (no TVN submission)
Leadership Class	\$ 535.98	\$ 93.00	\$ 1,094.92	\$ 200.00	\$ 755.98	\$ 823.71	\$ 167.84	\$ (655.87)	
Library	\$ 3,335.92	\$ 1,932.00	\$ 3,657.81	\$ 4,708.73	\$ 3,045.13	\$ 4,708.73	\$ 4,708.73	\$ (0.00)	
Link Crew						\$ -	\$ 12,000.00	\$ 12,000.00	New program for FY25
Math	\$ 10,919.12	\$ 2,894.00	\$ 14,871.00	\$ 17,693.82	\$ 8,217.67	\$ 13,867.72	\$ 10,710.72	\$ (3,157.00)	
Mesa	\$ 513.00	\$ 513.00	\$ 513.00	\$ 513.00		\$ 513.00	\$ -	\$ (513.00)	
PE	\$ 10,002.94	\$ 3,997.00	\$ 11,678.34	\$ 11,678.34	\$ 12,658.06	\$ 13,178.34	\$ 13,178.34	\$ -	
Science	\$ 47,305.99	\$ 32,903.00	\$ 61,400.00	\$ 63,000.00	\$ 31,920.97	\$ 51,595.57	\$ 69,900.00	\$ 18,304.43	Lab costs
Social Studies	\$ 2,238.89	\$ 1,458.00	\$ 2,891.27	\$ 2,602.27	\$ 2,004.00	\$ 2,602.27	\$ 2,602.27	\$ 0.00	Flat vs PY
Special Ed	\$ 3,757.25	\$ 3,469.00	\$ 7,290.00	\$ 4,270.00	\$ -	\$ 4,270.00	\$ 11,359.68	\$ 7,089.68	
SPED - Section 504 Program								\$ -	
Study Center/Tutoring	\$ 339.57	\$ 205.00	\$ 205.00	\$ 205.00	\$ 743.26	\$ 350.00	\$ 571.67	\$ 221.67	
Summer School (see LCAP Summer school)								\$ -	
Tech Ed	\$ 15,719.92	\$ 30,137.99	\$ 15,000.00	\$ 11,500.00	\$ 6,241.69	\$ 6,000.00	\$ 25,000.00	\$ 19,000.00	
Tech Ed - CTE	\$ 40,068.78			\$ 35,000.00	\$ 45,137.55	\$ 84,359.73	\$ 48,500.00	\$ (35,859.73)	
Temescal	\$ 1,083.49	\$ 1,160.00	\$ 1,250.00	\$ 1,280.25	\$ 643.69	\$ 1,230.08	\$ 1,083.49	\$ (146.60)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Testing	\$ 769.00	\$ 769.00						\$ -	rolls up to AA Team
VAPA	\$ 50,079.81	\$ 30,751.00	\$ 60,000.00	\$ 64,386.16	\$ 45,182.07	\$ 62,300.00	\$ 63,495.16	\$ 1,195.16	
VAPA - CTE	\$ 34,416.06			\$ 13,500.00	\$ 55,332.12	\$ 100,045.76	\$ 95,283.32	\$ (4,762.44)	
Virtual Academy (Independent Study)	\$ 351.65	\$ -	\$ 703.30			\$ 254.87	\$ 254.87	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Work Experience (Career Center)	\$ 518.44	\$ 261.00	\$ 647.16	\$ 647.16		\$ 458.17	\$ 458.17	\$ -	
Undistributed	\$ 3,254.29	\$ -	\$ -	\$ -	\$ 13,017.16	\$ -	\$ -	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
GRAND TOTAL	\$300,690	\$157,178	\$266,837	\$326,546	\$293,265	\$ 445,748.95	\$ 444,501.73	\$ 117,956.16	

GENERAL IMA \$ 300,718.41
CTE IMA \$ 143,783.32

Coversheet

2024-25 Textbook Budget

Section: VI. Finance
Item: C. 2024-25 Textbook Budget
Purpose: Vote
Submitted by:
Related Material: 2024-25 Textbook Budget - Motion & Materials.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

May 14, 2024

TOPIC/ AGENDA ITEM:

VI. FINANCE

C. 2024-2025 Textbook Budget

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, CBO/Finance, Administrative team, Department Chairs, and Budget & Finance Committee

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the proposed 2024-2025 textbook budget.

Pursuant to Education Code 47604.33(a)(1), local educational agencies (LEAs) are required to adopt a budget by July 1 of each year. However, the textbook budget should be approved ahead of the July 1 deadline to allow time for ordering, shipping, and distribution.

The proposed 2024-25 textbook budget was developed with feedback from department chairs and the administration. The 2024-25 textbook budget totals \$418,130. Of the total, \$2,900 is funded via CTE. The Budget & Finance committee approved a textbook allocation of \$420,000, and recommended a refined textbook adoption cycle and textbook purchase policy (class sets vs digital subscription). A link to the 2024-25 proposed textbook budget (as of 5/13/24), can be found [here](#).

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

The action requested of the Board today will ensure compliance with this fiscal management & ensure proper textbook adoption.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2024-2025 textbook budget.

RECOMMENDED MOTION:

“To approve the 2024-2025 textbook budget allocation up to \$420,000.”

Juan Pablo Herrera
Chief Business Officer

Palisades Charter High School
2024-25 Department Textbooks Requests

Expense	23-24 Textbook Requests (APPROVED)	23-24 Actuals to Date	24-25 Textbook Requests	24-25 Digital Only	24-25 Class Set + Digital	24-25 Bundle for All	Comments
AA Team							
AP/Main Office							
Athletics							
Athletic Director							
Attendance							
Career Center							
College Center	\$ 600	\$ -	\$ -				
Counseling							
Deans							
EL Program	\$ 2,000	\$ 1,306	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	To comply with LAUSD master plan.
English	\$ 4,125	\$ 6,825	\$ 5,872	\$ 5,872	\$ 5,872	\$ 5,872	For a new class, Diversify the Narrative Commitment and goal, and replacements
Finance							
Fuerza Unida							
Health (Nurse's Office)							
HR							
Intervention							
Library	\$ 7,000	\$ 4,509	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$8K Non-fiction books (print and ebooks), \$4K fiction to cover current storylines and diversity
Math	\$ -	\$ -	\$ 30,358	\$ 18,983	\$ 32,352	\$ 22,349	\$27k Statistics textbooks
Pali Academy							
Science	\$ 3,000	\$ 7,235	\$ 127,357	\$ 104,886	\$ 124,425	\$ 125,529	\$105K for AP Chemistry, \$18.6K for new genetics course, and \$4K for additional AP Bio subscriptions
Social Science	\$ 22,117	\$ 17,302	\$ 198,955	\$ 173,131	\$ 204,837	\$ 214,540	New textbooks with digital subscriptions. \$55K US History, \$77K World History, \$34K American Govt, \$33K Economics
SPED							
TECH ED	\$ 5,000	\$ -	\$ -				
VAPA	\$ 4,520	\$ -	\$ 10,730	\$ 10,730	\$ 10,730	\$ 10,730	Music and production books: \$6K Theater and Dance, \$1K Choir, \$4K Music.
VAPA CTE	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	
World Languages	\$ 31,883	\$ 45,795	\$ 22,134	\$ 15,899	\$ 15,899	\$ 16,556	Fench 2
Virtual Academy			\$ -				
Class Expansion/Master Schedule Changes	\$ 5,000	\$ 8,213	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	B&F typically recommends ~\$5k for class expansion
GRAND TOTAL	\$ 85,245	\$ 91,185	\$ 418,130	\$ 352,225	\$ 416,841	\$ 418,301	

Amount funded via CTE \$ 2,900
Amount funded via General Fund \$ 415,230

Row Labels	Sum of Digital Only	Sum of Class Set + Digital	Sum of Bundle for All
5	\$ 42,803	\$ 55,100	\$ 56,990
World History	\$ 42,803	\$ 55,100	\$ 56,990
6	\$ 190,252	\$ 234,938	\$ 230,224
AP Bio	\$ 16,334	\$ 19,699	\$ 21,679
AP Statistics	\$ 18,983	\$ 32,352	\$ 22,349
Chemistry	\$ 88,552	\$ 104,726	\$ 103,850
French	\$ 15,899	\$ 15,899	\$ 16,556
US History	\$ 50,485	\$ 62,261	\$ 65,790
7	\$ 79,843	\$ 87,476	\$ 91,760
American Government	\$ 40,169	\$ 44,449	\$ 47,120
Economics	\$ 39,675	\$ 43,027	\$ 44,640
Grand Total	\$ 312,898	\$ 377,514	\$ 378,974

Row Labels	Sum of Digital Only	Sum of Class Set + Digital	Sum of Bundle for All
Math	\$ 18,983	\$ 32,352	\$ 22,349
Science	\$ 104,886	\$ 124,425	\$ 125,529
Social Studies	\$ 173,131	\$ 204,837	\$ 214,540
World Languages	\$ 15,899	\$ 15,899	\$ 16,556
Grand Total	\$ 312,898	\$ 377,514	\$ 378,974

Coversheet

2022-23 Independent Audit Report

Section: VI. Finance
Item: D. 2022-23 Independent Audit Report
Purpose: Vote
Submitted by:
Related Material: 2022-23 Independent Audit Report.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

May 14, 2024

TOPIC/ AGENDA ITEM:

VI. FINANCE

D. 2022-2023 Independent Audit Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Audit committee, audit firm

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2022-2023 Independent Audit Report. The report covers the period of July 1, 2022, through June 30, 2023, and outlines financial statements, accounting practices, internal controls, processes, and compliance.

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

The audit committee has reviewed the audit report. One (1) audit finding was noted in the report and there is a narrative explanation and corrective action plan 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 ensuring compliance for PCHS.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

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

RECOMMENDED MOTION:

“To approve the 2022-2023 Independent Audit Report.”

Juan Pablo Herrera
Chief Business Officer



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 29, 2024

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

We have audited the financial statements of Palisades Charter High School for the year ended June 30, 2023, and we will issue our report thereon dated March 29, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Palisades Charter High School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2022-23 fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation expense and its impact on accumulated depreciation is based on estimated useful lives of the fixed assets previously purchased. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure on subsequent events in Note 16 to the financial statements. State legislation passed in July 2023 allowed for an additional one-year extension of the charter petition term.

The disclosure on multi-employer defined benefit plan participation in Note 13 to the financial statements. The estimated withdrawal liability is based on prior year data from actuarial studies on the retirement plans and is disclosed for information purposes only. As a nonprofit entity, there is no required recording of a net pension liability as other local educational entities (LEAs), such as school districts, would have to record under governmental accounting (GASB).

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Significant Audit Matters (continued)

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- Recording fair value adjustment to cash in county balances.
- Recording net change in OPEB liability.
- Record overallocation of Learning Recovery Emergency (LRE) Block grant.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We included a finding relating to the financial closing process and determined it was a significant deficiency. There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2022-23 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Palisades Charter High School and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Christy White, Inc.
San Diego, California



PALISADES CHARTER HIGH SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2022)

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

Palisades Charter High (Charter No. 0037)

**PALISADES CHARTER HIGH SCHOOL
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FINANCIAL SECTION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Palisades Charter High School which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Palisades Charter High School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Palisades Charter High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Palisades Charter High School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Palisades Charter High School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Palisades Charter High School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

Report on Summarized Comparative Information

We have previously audited Palisades Charter High School's 2021-22 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 3, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it was been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2024, on our consideration of Palisades Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Palisades Charter High School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Palisades Charter High School's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
March 29, 2024

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022)**

	<u>2023*</u>	<u>2022</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 20,179,187	\$ 17,488,865
Investments	470,985	485,681
Accounts receivable	1,830,398	2,262,482
Inventory	12,568	12,568
Prepaid expenses	139,042	111,135
Total current assets	<u>22,632,180</u>	<u>20,360,731</u>
Capital assets		
Property and equipment	15,797,688	15,604,275
Less accumulated depreciation	<u>(9,674,586)</u>	<u>(8,874,069)</u>
Capital assets, net	6,123,102	6,730,206
Total Assets	<u>\$ 28,755,282</u>	<u>\$ 27,090,937</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 6,441,272	\$ 6,859,622
Due to student groups	812,592	741,483
Deferred revenue	1,726,292	1,446,087
Long-term liabilities	<u>10,374,071</u>	<u>10,359,534</u>
Total liabilities	<u>19,354,227</u>	<u>19,406,726</u>
Net assets		
Without donor restrictions	7,948,838	6,561,595
With donor restrictions	<u>1,452,217</u>	<u>1,122,616</u>
Total net assets	9,401,055	7,684,211
Total Liabilities and Net Assets	<u>\$ 28,755,282</u>	<u>\$ 27,090,937</u>

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

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)**

	2023*			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUES				
Federal and state support and revenues				
Local control funding formula, state aid	\$ 21,806,807	\$ -	\$ 21,806,807	\$ 20,918,785
Federal revenues	2,656,482	-	2,656,482	3,370,058
Other state revenues	6,828,850	-	6,828,850	4,004,836
Total federal and state support and revenues	31,292,139	-	31,292,139	28,293,679
Local support and revenues				
Payments in lieu of property taxes	9,478,243	-	9,478,243	8,804,627
Investment income, net	212,192	-	212,192	(85,309)
Other local revenues	4,100,084	415,907	4,515,991	3,888,808
Total local support and revenues	13,790,519	415,907	14,206,426	12,608,126
Donor restrictions satisfied	86,306	(86,306)	-	-
Total Support and Revenues	45,168,964	329,601	45,498,565	40,901,805
EXPENSES				
Program services	35,498,040	-	35,498,040	33,318,064
Supporting services				
Management and general	8,279,134	-	8,279,134	6,836,532
Fundraising	4,547	-	4,547	11,784
Total Expenses	43,781,721	-	43,781,721	40,166,380
CHANGE IN NET ASSETS	1,387,243	329,601	1,716,844	735,425
Net Assets - Beginning	6,561,595	1,122,616	7,684,211	6,948,786
Net Assets - Ending	\$ 7,948,838	\$ 1,452,217	\$ 9,401,055	\$ 7,684,211

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

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)**

	2023				2022
	Program Services	Supporting Services			Total
		Management and General	Fundraising	Total	
EXPENSES					
Personnel expenses					
Certificated salaries	\$ 15,781,401	\$ 1,078,965	\$ -	\$ 16,860,366	\$ 15,814,034
Non-certificated salaries	1,749,551	3,164,374	-	4,913,925	4,622,251
Employee benefits	8,394,084	1,975,880	-	10,369,964	10,657,219
Total personnel expenses	<u>25,925,036</u>	<u>6,219,219</u>	<u>-</u>	<u>32,144,255</u>	<u>31,093,504</u>
Non-personnel expenses					
Books and supplies	2,016,922	60,363	-	2,077,285	1,172,363
Insurance	-	480,359	-	480,359	407,999
Facilities	1,322,752	74,780	-	1,397,532	1,141,845
Professional services	3,889,813	1,158,897	-	5,048,710	4,153,900
Interest expense	-	-	4,547	4,547	11,784
Depreciation	800,517	-	-	800,517	971,607
Student activities	250,863	-	-	250,863	305,009
Student transportation	462,526	57,847	-	520,373	79,583
Payments to authorizing agency	328,286	-	-	328,286	295,012
Other operating expenses	501,325	227,669	-	728,994	533,774
Total non-personnel expenses	<u>9,573,004</u>	<u>2,059,915</u>	<u>4,547</u>	<u>11,637,466</u>	<u>9,072,876</u>
Total Expenses - 2023	<u>\$ 35,498,040</u>	<u>\$ 8,279,134</u>	<u>\$ 4,547</u>	<u>\$ 43,781,721</u>	
Total Expenses - 2022	<u>\$ 33,318,064</u>	<u>\$ 6,836,532</u>	<u>\$ 11,784</u>		<u>\$ 40,166,380</u>

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022)**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,716,844	\$ 735,425
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	800,517	971,607
(Gain) loss on disposal of capital assets	4,942	-
(Increase) decrease in operating assets		
Accounts receivable	432,084	855,578
Prepaid expenses	(27,907)	9,797
Increase (decrease) in operating liabilities		
Accounts payable	(418,350)	3,347,873
Due to student groups	71,109	169,300
Deferred revenue	280,205	602,597
Other postemployment benefits payable	3,300	(4,176,553)
Compensated absences	11,237	-
Net cash provided by (used in) operating activities	<u>2,873,981</u>	<u>2,515,624</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer to investment accounts	14,696	32,401
Purchase of capital assets	(198,355)	(436,129)
Net cash provided by (used in) investing activities	<u>(183,659)</u>	<u>(403,728)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,690,322	2,111,896
Cash and cash equivalents - Beginning	<u>17,488,865</u>	<u>15,376,969</u>
Cash and cash equivalents - Ending	<u>\$ 20,179,187</u>	<u>\$ 17,488,865</u>
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	<u>\$ 4,547</u>	<u>\$ 11,784</u>

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

Palisades Charter High School is authorized to operate as a charter school through the Los Angeles Unified School District (the “authorizing agency”). In November 2019, the Board of Directors of the Los Angeles Unified School District approved a charter renewal for a five-year term beginning July 1, 2020 and expiring on June 30, 2025. Per AB 130 and SB 114, the new expiration end date is June 30, 2028. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

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

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Palisades Charter High School is required to report information regarding its financial position and activities according to two classes of net assets:

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

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

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Charter's audited financial statements for the year ended June 30, 2022, from which the information was derived.

E. Estimates

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

F. Functional Expenses

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

G. Contributions

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

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

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

H. In Lieu of Property Tax Revenue

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Cash and Cash Equivalents

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

J. Investments

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

K. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

L. Capital Assets

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

M. Deferred Revenue

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

N. Income Taxes

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

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fair Value Measurements

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

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

P. Change in Accounting Principle

ASC 842 Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021. The Charter has determined the impact and noted no significant change to the financial statements as a result of this accounting principle.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2023, consists of the following:

Cash in county treasury	\$ 15,601,262
County treasury fair value adjustment	(753,980)
Cash in banks, non-interest bearing	5,080,905
Cash in banks, interest bearing	250,000
Cash on hand or awaiting deposit	1,000
Total Cash and Cash Equivalents	<u>\$ 20,179,187</u>

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Palisades Charter High School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2023, \$3,089,838 of the Palisades Charter High School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury

Policies and Practices

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

General Authorizations

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the county treasury. The Charter's investments in the Los Angeles County Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$14,847,282. The average weighted maturity for this pool is 933 days.

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Section O of Note 1. The funds were not previously measured. The Charter has reclassified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investment types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment" to arrive at the combined fair value amount noted under the interest rate risk section.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 3 – INVESTMENTS

At June 30, 2023, Palisades Charter High School had \$470,985 in investments held in certificates of deposit; \$250,000 of this amount is specific to the associated student body. The investments are carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

The Charter also holds \$4,983,286 in investment accounts that are considered trust or plan assets associated with the Charter's postemployment benefit plan. Refer to Note 11 for additional information.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$	19,679
Federal sources		1,306,596
Other state sources		309,982
Local sources		194,141
Total Accounts Receivable	\$	<u>1,830,398</u>

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Adjustments	Additions	Disposals	Balance June 30, 2023
Property and equipment					
Buildings	\$ 12,980,101	\$ (3,700)	\$ 190,997	\$ -	\$ 13,167,398
Furniture and equipment	2,580,111	44,063	-	4,942	2,619,232
Construction in progress	-	3,700	7,358	-	11,058
Total property and equipment	<u>15,560,212</u>	<u>44,063</u>	<u>198,355</u>	<u>4,942</u>	<u>15,797,688</u>
Less accumulated depreciation	(8,830,006)	(44,063)	(805,459)	(4,942)	(9,674,586)
Capital Assets, net	\$ 6,730,206	\$ -	\$ (607,104)	\$ -	\$ 6,123,102

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2023, consists of the following:

Payroll liabilities	\$	3,358,670
Vendor payables		2,691,932
Due to grantor government		390,670
Total Accounts Payable	\$	<u>6,441,272</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2023, consists of the following:

Federal sources	\$ 316,739
State sources	869,050
Local sources	540,503
Total Deferred Revenue	\$ 1,726,292

NOTE 8 – LONG-TERM LIABILITIES

A summary of activity related to long-term liabilities during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Net other postemployment benefits	\$ 10,262,085	\$ 3,300	\$ -	\$ 10,265,385
Compensated absences	97,449	11,237	-	108,686
Total Long-Term Liabilities	\$ 10,359,534	\$ 14,537	\$ -	\$ 10,374,071

Net Other Postemployment Benefits

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

Compensated Absences

As of June 30, 2023, the Charter held a compensated absences liability attributed to employee vacation pay accrued but not yet paid out of \$108,686.

NOTE 9 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2023, the Charter's net assets with donor restrictions consist of the following:

Local donor restrictions	
Renovation and technology	\$ 1,082,239
Scholarship fund	220,987
Restroom renovation	141,146
Drama program	1,292
State-imposed restrictions	
Classified employee professional development	6,553
Total Net Assets with Donor Restrictions	\$ 1,452,217

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 9 – NET ASSETS (continued)

Net Assets without Donor Restrictions

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2023, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 6,123,102
Net other postemployment benefits unfunded deficit	(7,764,146)
Board designations	
Other postemployment benefits	2,517,038
Undesignated	7,072,844
Total Net Assets without Donor Restrictions	<u>\$ 7,948,838</u>

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial assets	
Cash and cash equivalents	\$ 20,179,187
Investments, at cost	470,985
Accounts receivable	1,830,398
Prepaid expenses	139,042
Inventory	12,568
Total Financial Assets, excluding noncurrent	<u>\$ 22,632,180</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(1,452,217)
Cash balance held for student body trusts	(812,592)
Cash held for conditional contributions	(1,726,292)
Board designations	
Other postemployment benefits	<u>(2,517,038)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 16,124,041</u>

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS

As previously mentioned in Note 6, Palisades Charter High School holds a liability associated with a postemployment benefit plan amounting to a net balance of \$10,265,386 as of June 30, 2023. There was a net increase in the liability of \$3,301 from the beginning balance of \$10,262,385. The total liability is offset by investments maintained by the Charter and specifically held to fund the postemployment benefit plan.

Plan Description

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Benefits Provided

The Charter currently provides medical, dental and vision benefits to approximately 73 eligible active employees. Additionally, as of June 30, 2023, the actuarial valuation date, there were 48 retirees eligible for benefits. The Charter provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by the Charter for the lifetime of the retiree. Survivors of deceased retirees may continue health coverage at their own expense.

Eligibility

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

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

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

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

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

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

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

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

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2023
Accounting Standard	FASB ASC 715
Discount Rate	5.00%
Medical Cost Trend	4.00 to 6.00%
Dental and Vision Cost Trend	3.00%
Expected Rate of Return	Not reported

Post Retirement Benefit Plan

The following information relating to the Charter's total postretirement plan liability is contained in the actuarial valuation as of June 30, 2023. The information relating to the trust assets does not appear within the actuarial report as information was not available at the time the actuarial valuation was performed. The Charter is to obtain a new valuation every year.

	<u>June 30, 2023</u>
Total Postretirement Plan Liability	
Service cost	\$ 346,419
Interest cost	825,540
Actuarial loss/(gain)	(353,221)
Benefits payments	<u>(684,825)</u>
Net change	133,913
Total liability - beginning	<u>15,114,758</u>
Total liability - ending (a)	<u>\$ 15,248,671</u>
Trust Assets	
Contributions - employer	\$ -
Actual return on assets	<u>130,613</u>
Net change	130,613
Trust assets - beginning	<u>4,852,673</u>
Trust assets - ending (b)	<u>\$ 4,983,286</u>
Net other postemployment benefits liability - ending (a) - (b)	<u>\$ 10,265,385</u>
Balance of trust assets as a percentage of the total postretirement plan liability	33%

During the fiscal year ended June 30, 2022, the Charter established trust assets with an initial contribution of \$5,000,000, which, as of June 30, 2023, had a fair value of \$4,983,286. Additionally, as of June 30, 2023, the Charter's board has designated \$2,517,038 of its net assets to be used to meet the obligation arising from setting up its own post-retirement health plan.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Post Retirement Benefit Plan (continued)

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

<u>Fiscal Year Ending June 30,</u>	<u>Payments</u>
2024	\$ 528,316
2025	559,453
2026	582,686
2027	624,064
2028	685,149
2029 - 2070	32,559,355
Total	\$ 35,539,023

Fair Value of Plan Assets

In accordance with FASB ASC No. 715-60, *Defined Benefit Plans – Other Postretirement*, the Charter has recognized the funded status of its postemployment retirement plan and measured the plan as the difference between fair value of plan assets and the accumulated postretirement benefit obligation. As mentioned in Note 3 covering investments, the Charter holds \$3,266,321 in investment accounts that are specifically earmarked as trust or plan assets for the postemployment benefit plan. The following table provides a description and sets forth, by level within the fair value hierarchy explained in item O of Note 1, the Charter's trust assets as of June 30, 2023.

	Market Value	Fair Value Classification			At Cost
		Level 1	Level 2	Level 3	
Cash/money accounts	\$ 111,388	\$ 111,388	\$ -	\$ -	\$ 111,388
Government securities	3,343,563	3,343,563	-	-	3,326,254
Equity securities	241,356	241,356	-	-	228,128
Mutual funds	1,286,979	1,286,979	-	-	1,369,744
Total Trust Assets	\$ 4,983,286	\$ 4,983,286	\$ -	\$ -	\$ 5,035,514

NOTE 12 – EMPLOYEE RETIREMENT PLANS

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

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 12 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2022-23 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2022-23	\$ 2,947,888	100%
2021-22	\$ 2,510,488	100%
2020-21	\$ 2,382,587	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Palisades Charter High School is estimated at \$1,364,887. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

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

Funding Policy

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

Palisades Charter High School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2022-23 was 25.37% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2022-23	\$ 1,015,803	100%
2021-22	\$ 853,711	100%
2020-21	\$ 758,335	100%

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

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

Charter School Authorization

As mentioned in Note 1A, Palisades Charter High School is approved to operate as a public charter school through authorization by the Los Angeles Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the term was extended to June 30, 2027. Refer to Note 16 regarding an additional one year extension.

The Charter makes payments to the authorizing agency, Los Angeles Unified School District, to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees paid to the authorizing agency for oversight amounted to \$328,286 for the fiscal year ending June 30, 2023.

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$16,989,289 as of June 30, 2022. Also, as of June 30, 2022, CalPERS has estimated the Charter's share of withdrawal liability to be \$7,827,750. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 12 for additional information on employee retirement plans.

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2023.

NOTE 14 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Palisades Charter High School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the fiscal year ended June 30, 2023.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 15 – RELATED PARTY TRANSACTIONS

Interested Persons

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

Inter-Charter Activity

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

NOTE 16 – SUBSEQUENT EVENTS

Palisades Charter High School has evaluated subsequent events for the period from June 30, 2023 through March 29, 2024, the date the financial statements were available to be issued.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2028, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2028.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**PALISADES CHARTER HIGH SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2023**

Palisades Charter High School, located in Pacific Palisades, California, was formed as a nonprofit public benefit corporation on February 4, 2004 for the purpose of operating Palisades Charter High School, California Charter No. 0037. The Charter is a conversion school that initially began school operation in 1993 and became an independent charter in 2003. The Charter is authorized to operate as a charter school through Los Angeles Unified School District. During 2022-23, Palisades Charter High School served approximately 2,959 students in grades 9 to 12.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Sara Margiotta	Community / Board Chair	June 30, 2024
Robert Rene	Community	June 30, 2024
Jack Seltzer	Community	June 30, 2023
Monica Batts-King	Parent	June 30, 2023
Saken Sherkhanov	Parent	June 30, 2024
Melissa Schilling	Parent	June 30, 2024
Lisa Saxon	Faculty	June 30, 2023
Maggie Nance	Faculty	June 30, 2024
David Pickard	Faculty	June 30, 2024
Andrew Paris	Classified	June 30, 2024
Karen Ellis	Management	June 30, 2024
Peter Garff	Student Representative	June 30, 2023

ADMINISTRATION

Dr. Pam Magee
Executive Director / Principal

Juan Pablo Herrera
Chief Business Officer

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 277,895
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	57,948
Title III			
Title III, English Learner Student Program	84.365	14346	6,256
Title III, Immigrant Education Program	84.365	15146	4,759
Subtotal Title III			<u>11,015</u>
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	21,799
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	676,938
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14893	38,500
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants: [1]			
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	117,642
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	580,824
Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	302,419
Expanded Learning Opportunities (ELO) Grant: GEER II	84.425	15619	69,408
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	180,564
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,250,857</u>
Total U. S. Department of Education			<u><u>2,334,952</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	116,759
National School Lunch Program	10.555	13391	204,771
Subtotal Child Nutrition Cluster			<u>321,530</u>
Total U. S. Department of Agriculture			<u>321,530</u>
Total Federal Expenditures			<u><u>\$ 2,656,482</u></u>

[1] - Major Program

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Second Period Report</u>	<u>Annual Report</u>
	<u>Classroom-Based</u>	
Grade Span		
Ninth through twelfth	<u>2,577.11</u>	<u>2,564.85</u>
Total Average Daily Attendance - Classroom-Based	<u>2,577.11</u>	<u>2,564.85</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Ninth through twelfth	<u>172.15</u>	<u>182.68</u>
Total Average Daily Attendance - Nonclassroom-Based	<u>172.15</u>	<u>182.68</u>
Total Average Daily Attendance	<u>2,749.26</u>	<u>2,747.53</u>

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Span	Minutes Requirement	2022-23 Instructional Minutes	2022-23 Number of Days	Status
Grade 9	64,800	67,046	175	Complied
Grade 10	64,800	67,046	175	Complied
Grade 11	64,800	67,046	175	Complied
Grade 12	64,800	67,046	175	Complied

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
 RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACTUALS) WITH
 AUDITED FINANCIAL STATEMENTS
 JUNE 30, 2023**

June 30, 2023, net position in the Charter Schools Enterprise Fund per Annual Financial and Budget Report (Unaudited Actuals)	<u>\$ 9,809,202</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client closing adjustments	(165,600)
Record fair value adjustment to cash in county treasury	(226,315)
Net change in liability for other postemployment benefits	(13,466)
Record overallocation of Learning Recovery Emergency (LRE) Block Grant	<u>(264,144)</u>
Net adjustments	<u>(669,525)</u>
June 30, 2023, net assets per audited financial statements*	<u>\$ 9,139,677</u>

*Refer to net assets for "Charter School Total" on the combining financial statements.

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

California Public Charter School No. 0037

	Charter School	Other Postemployment Benefits	Inter-Charter Eliminations	Charter School Total	Associated Student Body	Organization Total
ASSETS						
Current assets						
Cash and cash equivalents	\$ 19,294,415	\$ -	\$ -	\$ 19,294,415	\$ 920,758	\$ 20,215,173
Investments	220,985	-	-	220,985	250,000	470,985
Accounts receivable	1,746,444	67	-	1,746,511	83,887	1,830,398
Inventory	-	-	-	-	12,568	12,568
Prepaid expenses	132,976	-	-	132,976	6,066	139,042
Due from other funds	-	54,196	(54,196)	-	-	-
Total current assets	21,394,820	54,263	(54,196)	21,394,887	1,273,279	22,668,166
Capital assets						
Property and equipment	15,737,871	-	-	15,737,871	59,817	15,797,688
Less accumulated depreciation	(9,614,769)	-	-	(9,614,769)	(59,817)	(9,674,586)
Capital assets, net	6,123,102	-	-	6,123,102	-	6,123,102
Total noncurrent assets	6,123,102	-	-	6,123,102	-	6,123,102
Total Assets	\$ 27,517,922	\$ 54,263	\$ (54,196)	\$ 27,517,989	\$ 1,273,279	\$ 28,791,268
LIABILITIES AND NET ASSETS						
Liabilities						
Deficit cash	\$ -	\$ 35,986	\$ -	\$ 35,986	\$ -	\$ 35,986
Accounts payable	6,241,963	-	-	6,241,963	199,309	6,441,272
Due to student groups	-	-	-	-	812,592	812,592
Deferred revenue	1,726,292	-	-	1,726,292	-	1,726,292
Long-term liabilities	108,686	10,265,385	-	10,374,071	-	10,374,071
Due to other funds	54,196	-	(54,196)	-	-	-
Total liabilities	8,131,137	10,301,371	(54,196)	18,378,312	1,011,901	19,390,213
Net assets						
Without donor restrictions	17,934,568	(10,247,108)	-	7,687,460	261,378	7,948,838
With donor restrictions	1,452,217	-	-	1,452,217	-	1,452,217
Total net assets	19,386,785	(10,247,108)	-	9,139,677	261,378	9,401,055
Total Liabilities and Net Assets	\$ 27,517,922	\$ 54,263	\$ (54,196)	\$ 27,517,989	\$ 1,273,279	\$ 28,791,268

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	California Public Charter School No. 0037				
	Charter School	Other Postemployment Benefits	Charter School Total	Associated Student Body	Organization Total
NET ASSETS WITHOUT DONOR RESTRICTIONS					
SUPPORT AND REVENUES					
Federal and state support and revenues					
Local control funding formula, state aid	\$ 21,806,807	\$ -	\$ 21,806,807	\$ -	\$ 21,806,807
Federal revenues	2,656,482	-	2,656,482	-	2,656,482
Other state revenues	6,828,850	-	6,828,850	-	6,828,850
Total federal and state support and revenues	31,292,139	-	31,292,139	-	31,292,139
Local support and revenues					
Payments in lieu of property taxes	9,478,243	-	9,478,243	-	9,478,243
Investment income, net	202,760	8,807	211,567	625	212,192
Other local revenues	3,666,330	-	3,666,330	433,754	4,100,084
Total local support and revenues	13,347,333	8,807	13,356,140	434,379	13,790,519
Donor restrictions satisfied	86,306	-	86,306	-	86,306
Total Support and Revenues	44,725,778	8,807	44,734,585	434,379	45,168,964
EXPENSES					
Program services	34,730,827	513,982	35,244,809	253,231	35,498,040
Supporting services					
Management and general	8,156,789	122,345	8,279,134	-	8,279,134
Fundraising	4,547	-	4,547	-	4,547
Total Expenses	42,892,163	636,327	43,528,490	253,231	43,781,721
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,833,615	(627,520)	1,206,095	181,148	1,387,243
NET ASSETS WITH DONOR RESTRICTIONS					
Local restricted sources	415,907	-	415,907	-	415,907
Donor restrictions satisfied	(86,306)	-	(86,306)	-	(86,306)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	329,601	-	329,601	-	329,601
CHANGE IN NET ASSETS	2,163,216	(627,520)	1,535,696	181,148	1,716,844
Net Assets - Beginning	17,223,569	(9,619,588)	7,603,981	80,230	7,684,211
Net Assets - Ending	\$ 19,386,785	\$ (10,247,108)	\$ 9,139,677	\$ 261,378	\$ 9,401,055

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

NOTE 1 – PURPOSE OF SCHEDULES

A. LEA Organization Structure

This schedule provides information about the local education agency (LEA or charter school), including the, grades served, members of the governing body, and members of the administration.

B. Schedule of Expenditures of Federal Awards

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

C. Schedule of Average Daily Attendance

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

D. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Palisades Charter High School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

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

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

F. Combining Financial Statements

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

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Palisades Charter High School (the "Charter") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated March 29, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2023-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

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Purpose of this Report

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

Christy White, Inc.

San Diego, California
March 29, 2024



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Schools throughout California

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Palisades Charter High School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Palisades Charter High School's major federal programs for the year ended June 30, 2023. Palisades Charter High School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Palisades Charter High School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Palisades Charter High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Palisades Charter High School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Palisades Charter High School's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Palisades Charter High School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Palisades Charter High School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Palisades Charter High School's compliance with the compliance requirements referred to above and performing such procedures as we consider necessary in the circumstances.
- Obtain an understanding of Palisades Charter High School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Palisades Charter High School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Internal Control Over Compliance (continued)

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

Christy White, Inc.

San Diego, California
March 29, 2024



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REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

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

Report on State Compliance

Opinion on State Compliance

We have audited Palisades Charter High School's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Palisades Charter High School's state program requirements for the fiscal year ended June 30, 2023.

In our opinion, Palisades Charter High School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023. as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Palisades Charter High School and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of Palisades Charter High School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Palisades Charter High School's state programs.

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Auditor’s Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Palisades Charter High School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Palisades Charter High School's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Palisades Charter High School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Palisades Charter High School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Palisades Charter High School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Palisades Charter High School’s compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
March 29, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**PALISADES CHARTER HIGH SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	
<u>AL Number(s)</u> <u>Name of Federal Program or Cluster</u>	
84.425 Education Stabilization Fund Discretionary Grants	

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**PALISADES CHARTER HIGH SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

FINDING 2023-001: FINANCIAL CLOSING PROCESS (30000) – Significant Deficiency

Criteria: The year-end financial closing process should include timely review of financial information and supporting schedules to properly report all transactions in accordance with generally accepted accounting principles (GAAP).

Condition: There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2022-23 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.

Cause: Management was unable to provide audit requests in a timely manner.

Effect: Misstatements in the financial statements could occur. Key deadlines could be missed.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend ensuring a timely financial closing process that allows for adequate review of transactions to prevent the potential for any financial reporting misstatements as well as adhering to reporting deadlines.

Corrective Action Plan: Management will continue to update procedures over financial reporting and will work toward a timelier closing process.

**PALISADES CHARTER HIGH SCHOOL
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to federal awards for the year ended June 30, 2023.

**PALISADES CHARTER HIGH SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

FINDING 2022-001: OTHER POSTEMPLOYMENT BENEFIT LIABILITY REPORTING (30000)

Criteria: In accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 715, *Compensation — Retirement Benefits*, an actuarial study is required annually for other postemployment benefit (OPEB) plans. The actuarial study enables the Charter to measure and disclose an amount for annual OPEB cost on the accrual basis of accounting.

Condition: The Charter's most recent actuarial study is dated December 7, 2021. The Charter has not yet obtained an actuarial study for the 2021-22 fiscal year; therefore, the net other postemployment liability was not properly reported to consider the newly established trust asset and required audit adjustment.

Context: The incident appears isolated. Since the required implementation of FASB ASC 715 by the Charter, the Charter has obtained an annual actuarial study.

Effect: The Charter did not adhere to the requirements of FASB ASC 715. The recent actuarial study does not provide an accurate projection of the Charter's OPEB liability as of June 30, 2022 because it does not include the Charter's \$5 million investment in the OPEB trust asset.

Cause: The current actuarial study is in progress but was not completed in time for this report.

Repeat Finding: This is not a repeat finding.

Current Status: Implemented.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS continued
FOR THE YEAR ENDED JUNE 30, 2023**

FINDING 2022-002: EDUCATION STABILIZATION FUND DISCRETIONARY GRANTS– SPECIAL TESTS AND PROVISIONS (50000 & 30000)

CFDA Number and Title: 84.425 and 84.425C - Education Stabilization Fund Discretionary Grants: Governor's Emergency Education Relief (GEER) Fund and Elementary, Secondary School Emergency Relief (ESSER) Fund

Federal Grantor Name: U.S. Department of Education; Passed through California Department of Education

Criteria: Consistent with 2 CFR section 200.311 (real property), section 200.313 (equipment), and section 200.439 (equipment and other capital expenditures) Education Stabilization Funds (ESF) may be used to purchase equipment. Capital expenditures for general and special purpose equipment purchases are subject to prior approval by Education Department (ED) or the pass-through entity. In addition, with prior approval by the ED or the pass-through entity, recipients and subrecipients may use ESF funds to purchase real property and perform construction for improvements to land, buildings, or equipment that meet the overall purpose of the ESF program, which is "to prevent, prepare for, and respond to" the COVID-19 pandemic.

Condition: The Charter used funding from the Elementary and Secondary School Emergency Relief II (ESSER II) Fund program for one capital expenditure. The funding terms and conditions require the Charter to obtain approval from the funding agency prior to incurring the expenditure. The Charter was unable to provide documentation that the required approval was obtained.

Cause: The error is a result of the Charter not understanding the terms and conditions of the requirements of the grant agreement.

Effect: The effect of not obtaining the required approval resulted in a total of \$90,000 in allowable ESF expenditures. Additionally, this error could result in potential loss of funding under this grant.

Context: Due to new COVID-19 Emergency Acts Funding this fiscal year, the Charter was unaware this was a requirement for ESSER and GEER.

Questioned Costs: The questioned cost is \$90,000.

Repeat Finding: This is not a repeat finding.

Current Status: Implemented.

Coversheet

2022-23 Audit Corrective Action Plan

Section: VI. Finance
Item: E. 2022-23 Audit Corrective Action Plan
Purpose: Vote
Submitted by:
Related Material: 2022-23 Audit Corrective Action Plan.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

May 14, 2024

TOPIC/ AGENDA ITEM:

VI. FINANCE

E. 2022-2023 Audit Corrective Action Plan

PERSONNEL INVOLVED:

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

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2022-2023 Audit Corrective Action Plan. As a result of one (1) audit finding, PCHS must discuss, review, and approve a corrective action plan.

The corrective action plan was previously discussed with the PCHS Audit Committee and independent audit firm. Both LAUSD Charter School Division (CSD) and the California Department of Education (CDE) will require an audit finding narrative and approved corrective action plan.

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

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

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2022-23 audit corrective action plan.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2022-2023 audit corrective action plan.

RECOMMENDED MOTION:

“To approve the 2022-2023 audit corrective action plan.”

Juan Pablo Herrera
Chief Business Officer



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

FINDING 2023-001: FINANCIAL CLOSING PROCESS (30000) – Significant Deficiency

Condition: There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2022-23 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.

a. Detailed explanation and/or root-cause analysis regarding the audit finding;

The PCHS finance department experienced staffing shortage in 2023-24, which impacted the closing of the 2022-23 financials. As a result of the staffing shortage, PCHS requested an audit extension deadline from December 15, 2023, to February 16, 2024. Despite the extended deadline, the audit was not finalized until late March 2024. The CBO was under the impression that the audit items were submitted, and was notified in mid-February that many items from the interim-audit checklist were still missing. The CBO immediately provided the items, and the auditor then reviewed the submission and completed the report.

b. Corrective Action Plan - description of specific steps/plan to address the deficiency going forward and question costs, if applicable:

PCHS has filled the vacant Director of Fiscal Services role, the finance department is back to normal staffing levels and will be able to meet critical deadlines. In addition, the Independent Auditor has opened the 2023-2024 audit portal (for next year's audit), and documents are being uploaded for review. The 2023-24 interim audit is set for May 20th. The CBO will also maintain a monthly call (at minimum) with the independent auditor to track the interim-audit and year-end audit checklists. To summarize, the 2023-24 audit process has begun and the CBO is closely monitoring the interim audit checklist and year-end audit checklists.

The CBO plans to share an update with the PCHS Board of Trustees in September 2024. The update will include the status of the interim audit and year-end audit checklists.

Coversheet

2023-24 Audit Engagement Letter

Section: VI. Finance
Item: F. 2023-24 Audit Engagement Letter
Purpose: Vote
Submitted by:
Related Material: 2023-24 Audit Engagement Letter & Motion.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

May 14, 2024

TOPIC/ AGENDA ITEM:

VI. FINANCE

F. 2023-2024 Audit Engagement Letter

PERSONNEL INVOLVED:

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

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The Los Angeles County Office of Education (LACOE) is requesting the annual audit contract information for charter schools for the 2023-2024 Year.

PCHS solicited a new audit engagement proposal from Christy White audit firm in March of 2022. The proposal included the scope of work and pricing for the 2021-22 audit (year #1) and an option for 2022-23 (year #2 option) and 2023-24 (year #3 option). The cost increase was consistent with State Department of Finance projected cost-of-living adjustments (COLA) over the three (3) year period.

The audit committee reviewed the audit engagement letter and is recommending we extend our contract with Christy White audit firm for the 2023-2024 audit. This would be year #3 of 3 of the audit proposal. The fiscal impact is \$16,900. The cost of the independent audit is budgeted for annually.

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

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

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve 2023-2024 Audit Engagement.

RECOMMENDED MOTION:

“To approve the 2023-2024 audit engagement proposal from Christy White Audit Firm.”

Juan Pablo Herrera
Chief Business Officer



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 7, 2022

Governing Board and Management
Palisades Charter High School
15777 Bowdoin Street
Pacific Palisades, CA 90272

We are pleased to confirm our understanding of the services we are to provide for Palisades Charter High School for the fiscal year ending June 30, 2022, with the option to renew for fiscal years ending June 30, 2023 and 2024.

Audit Scope

We will audit the financial statements of Palisades Charter High School, (the “Organization”), which comprise the statement of financial position as of June 30, 2022, 2023 and 2024, the related statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

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92103

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christywhite.com

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

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

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

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

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal year(s) ending June 30, 2022, 2023 and 2024. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

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

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

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

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

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

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Palisades Charter High School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to five copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education/Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	2021-22	<i>(optional)</i> 2022-23	<i>(optional)</i> 2023-24
Audit Services	\$ 9,740	\$ 10,310	\$ 10,900
Single Audit Fees*	4,500	4,500	4,500
Tax Preparation (<i>optional services</i>)	1,500	1,500	1,500
Total Maximum Professional Services	\$ 15,740	\$ 16,310	\$ 16,900

**Single Audit Fees apply any year the Organization expends more than \$750,000 in Federal Funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the Palisades Charter High School during the period under this agreement, shall be in addition to the above maximum fee.

Optional tax preparation services will only be performed if noted as agreed upon by selection of “audit and tax preparation” in your response. Selection of “audit only” will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

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

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

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

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

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the Organization and the auditor.

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

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

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

Very truly yours,



Christy White Brook, CPA, CFE
President
Christy White, Inc.

RESPONSE:

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

Please check your selection:

Audit Only

Audit and Tax Preparation

Pamela Magee

Signature

Executive Director Principal

Title

Mar 16, 2022

Date






Christy White, Inc Engagement Letter: Palisades Charter High School 2022-2024

Final Audit Report

2022-03-16

Created:	2022-03-16
By:	Carrie Ash (cash@christywhite.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwQMkZypKbs6-4TMRI9UQ81vuvWS9oYMk

"Christy White, Inc Engagement Letter: Palisades Charter High School 2022-2024" History

-  Document created by Carrie Ash (cash@christywhite.com)
2022-03-16 - 9:22:38 PM GMT- IP address: 12.138.152.138
-  Document emailed to Pam Magee (pmagee@palihigh.org) for signature
2022-03-16 - 9:23:58 PM GMT
-  Email viewed by Pam Magee (pmagee@palihigh.org)
2022-03-16 - 10:20:18 PM GMT- IP address: 72.134.34.15
-  Document e-signed by Pam Magee (pmagee@palihigh.org)
Signature Date: 2022-03-16 - 10:34:20 PM GMT - Time Source: server- IP address: 72.134.34.15
-  Agreement completed.
2022-03-16 - 10:34:20 PM GMT

Coversheet

School Organized Conferences/Trips

Section: VII. Consent Agenda: Finance Items
Item: A. School Organized Conferences/Trips
Purpose: Vote
Submitted by:
Related Material: Conference_Travel Request Form_05_14_2024.pdf



Palisades Charter High School

15777 Bowdoin St. • Pacific Palisades • California 90272

(310) 230-6623 • FAX (310) 454-6328

CONFERENCE/TRAVEL REQUEST FORM

Employee Attendee(s) Name(s): <u>Perisha Bellinger</u>			
Department/Site: <u>Deans Office</u>		Date of Request: <u>04/15/2024</u>	
Name of Conference/Activity: <u>Innovative Schools Summit</u>			
Organization/Company Holding the Conference/Activity: <u>Accutrain</u>			
Location of Conference/Activity: <u>Las Vegas, Nevada</u>		Date(s) of Conference/Activity: <u>July 9-12</u>	
Purpose/Rationale (How will this conference/activity be of value to the school?) <u>Helping Vulnerable Students and Transforming School Climate</u>			
Cost Estimate (if one form is being submitted for multiple people, be sure to include all costs for all individuals):			
Estimated Expenditures	Pali to Pay Directly	Reimbursement Requested	Cost
Conference Registration <u>1</u> people @ \$550 - per person			\$ 650 -
Certificated Substitute(s) _____ days @ _____ per day (sal. & stat. ben.)			\$ -
Travel - Mileage _____ miles @ \$ 0.5750 per mile			\$ -
Travel - Airfare <u>1</u> people @ \$161.95- per person			\$ 161.95 -
Travel - Ride Sharing Svs/Taxi/Shuttle <u>\$44</u> <small>Type total amount into "cost" cell</small>			\$ 44 -
Lodging <u>3</u> nights @ \$ - per night			\$ 152.89 -
Meals <u>3</u> Breakfasts @ \$ 10.00 per meal			\$ 120.00 -
<u>3</u> Lunches @ \$ 10.00 per meal			
<u>3</u> Dinners @ \$ 20.00 per meal			
Other (Parking, Tolls, Conference Materials, etc.) - please list below:			\$ -
TOTAL APPROXIMATE COST			\$1128.84 -
AMOUNT APPROVED			
without prior approval from an administrator. Upon returning from an approved event, attendee must submit an itemized Request for Reimbursement and/or a Mileage Report & Reimbursement Claim form with a copy of this form, the activity agenda/program, and all original itemized receipts for any out of pocket expenses to supervisor within 3 to 5 days of return. Expenses submitted without original itemized receipts will not be reimbursed.			
Requestor Signature: <u>Perisha Bellinger</u>			
Executive Director Approval: _____		Date: _____	
Funding Source: _____		SACS Code: _____	
Will costs be reimbursed by another organization? Yes/No If so, what organization? _____			
Board of Trustee/Designee Approval: _____		Date: _____	
Board Approval Date (if applicable): _____		Business Office Review _____	
		(initial)	(date)



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Helping Vulnerable Students | Transforming School Climate
Addressing Learning Loss | Supporting SEL Competencies Addressing
Helping Students Overcome Trauma Leading School Transformation
Unfinished Learning | Supporting SEL Competencies
Supportive Discipline | Helping Vulnerable Students



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Innovative Teaching Strategies Conference

Innovative School Leadership Forum

At-Risk Students Conference

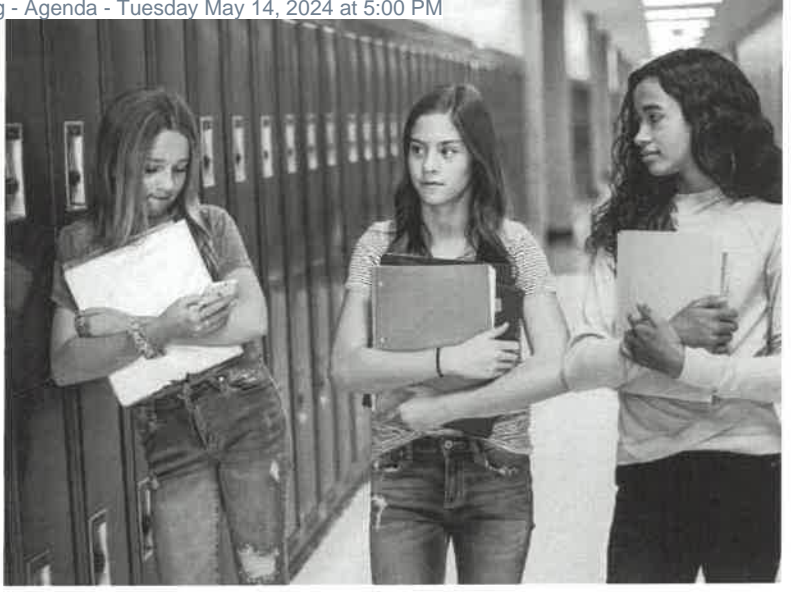
Innovative Counseling Strategies Conference

School Climate and Culture Forum

Wired Differently/Trauma-Informed Schools Conference

School Discipline Conference

Social-Emotional Learning Forum



**AT-RISK STUDENTS™
CONFERENCE**

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**SOCIAL-EMOTIONAL
LEARNING™
FORUM**

ORLANDO | NASHVILLE

The At-Risk & Struggling Students Conference focuses on evidence-based programs and strategies to prevent dropouts and to help students succeed. More than 1.2 million students in the United States and Canada drop out of high school each year – with males, low-income and minority students disproportionately impacted. While the full impact is not yet known, the Covid Crisis almost certainly made those numbers skyrocket. This conference provides valuable insights for reaching those students who are most vulnerable, and those whom early studies indicate were most negatively affected by the pandemic.

Truly effective schools not only help students pass their academic exams and state-mandated tests, but also prepare those students to pass the tests of life. Ironically, research shows that helping young people manage their emotions and build positive relationships not only prepares them for “real life,” but also helps them succeed academically. The Social-Emotional Learning Forum focuses on research-based and classroom-originated interventions, lessons and curriculums that help students manage their emotions, achieve goals, express heart-felt empathy for others, maintain positive relationships and make successful personal decisions.

Summit Super Bundle

Summit + 3 Pre-Conference Sessions

Advance: \$795 ORL (ends 1/31) | \$695 NASH & LV (ends 2/29)

Standard: \$845 NY & ORL | \$895 NASH & LV

3+ Attendees: \$25 Discount Each

10+ Attendees: \$50 Discount Each

Summit Bundle

Summit + 1 Pre-Conference Session

Advance: \$695 ORL (ends 1/31) | \$650 NASH & LV (ends 2/29)

Standard: \$745 NY & ORL | \$795 NASH & LV

3+ Attendees: \$25 Discount Each

10+ Attendees: \$50 Discount Each



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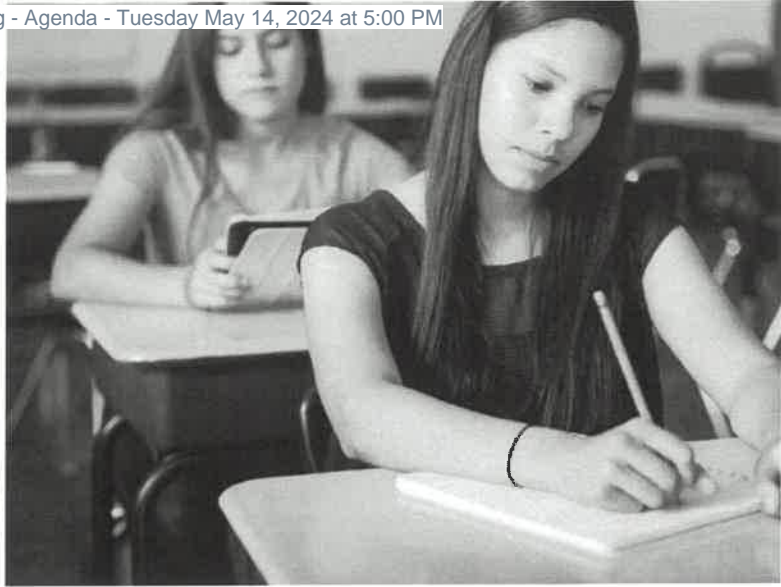
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Expert on
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**Consuelo
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INNOVATIVE TEACHING STRATEGIES™ CONFERENCE

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SCHOOL DISCIPLINE™ CONFERENCE
NASHVILLE

The Innovative Teaching Strategies Conference assembles internationally recognized innovators together with practicing educators and consultants who are currently finding success with promising fresh approaches and research-based methodologies. This event provides an opportunity for teachers, administrators and other educators to learn about new insights and strategies for reaching and teaching students PreK-12. It emphasizes evidence-based and novel instructional practices from national-exemplary programs currently being used in schools. A particular emphasis will be placed on helping student recover from disrupted learning.

The discussion around school discipline can be polarizing. On one hand, advocacy groups and those committed to fairness are rightly disturbed that minority students are often expelled at three to four times the rate of their white peers. On the other hand, teachers and parents are deeply concerned about creating an out-of-control, even unsafe, environment where students can do as they please – without any real concern for consequences. But almost everyone agrees that students need to be in class in order to succeed academically, and that suspensions and expulsions should be as rare as possible. And almost everyone agrees that student and educator safety should be top priority.

Summit Only

Access to All 4 Conferences

Advance: \$650 ORL (ends 1/31) | \$550 NASH & LV (ends 2/29)

Standard: \$695 NY, ORL, NASH & LV

3+ Attendees: \$25 Discount Each

10+ Attendees: \$50 Discount Each

Main Stage Virtual Pass

Includes live 3-camera video feed from most Main Stage Sessions.

Advance: \$295 ORL (ends 1/31) | \$295 NASH & LV (ends 2/29)

Standard: \$350 NY, ORL, NASH & LV

3+ Attendees: \$25 Discount Each

10+ Attendees: \$50 Discount Each



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Larry Thompson

Supportive Discipline Innovator, Creator of *Discipline with Dignity*



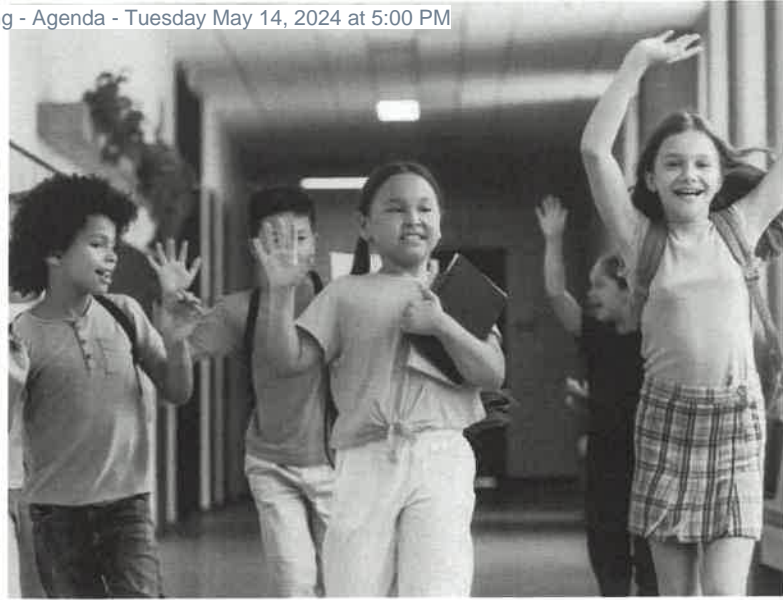
Kim Bearden

Co-Founder of Ron Clark Academy and *Be a Great Teacher in 60 Days*



Brad Chapin

Popular Author, Leading Authority on *Classroom Management*



**WIRED DIFFERENTLY
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SCHOOLS CONFERENCE**
NEW YORK | LAS VEGAS



**SCHOOL CLIMATE
& CULTURE™
FORUM**
LAS VEGAS

This conference offers a wide array of critical insights and best practices for reaching and teaching students with a variety of emotional and behavioral challenges – especially trauma, adverse childhood experiences (ACEs) and PTSD. With 1 in 5 students diagnosable for a behavioral or emotional disorder and 1 in 4 students affected by 2 or more ACEs, every classroom is impacted. Principals and other administrators, general ed teachers, special ed teachers, resource teachers, interventionists and paraprofessionals will benefit from tools, recommendations and strategies for working with this often high-potential portion of the student population.

Scholars struggle to define and distinguish the terms, but educators agree on the need to transform both “climate” and “culture” to improve academic outcomes. This event highlights practical, real-world initiatives that are successfully transforming the character and personality of schools with particular focus on equity and recovering from the Covid Crisis. It showcases programs, assessments and tools proven to improve school culture and climate. Evidence-based and research-based interventions will be introduced, while the forum also highlights high-potential efforts currently being implemented in everyday school life.

Contact Hours

AccuTrain’s Developmental Resources division is an Approved Continuing Education through the National Board of Certified Counselors (ACEP™ #5602).

Summit Super Bundle: Up to 27 hours

Summit Bundle: Up to 21 hours

Summit Only/Main Stage Virtual: Up to 13 hours

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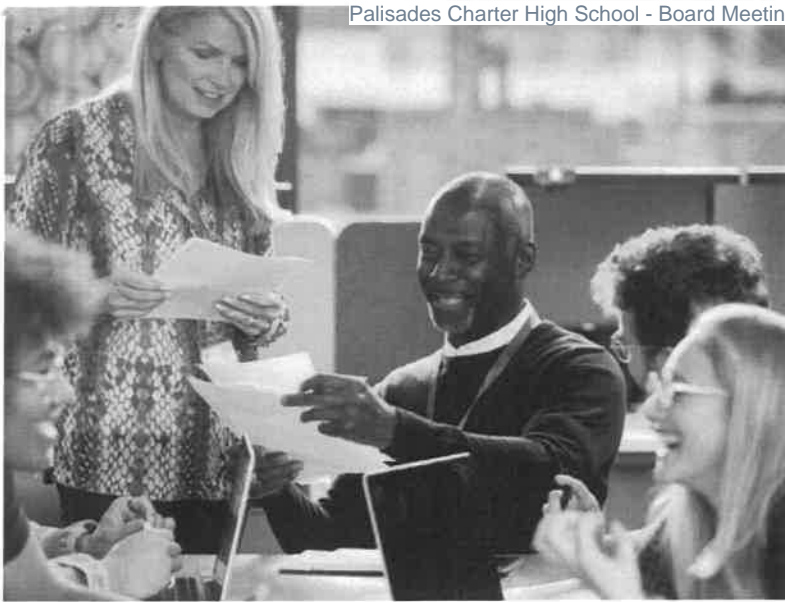
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INNOVATIVE SCHOOL LEADERSHIP FORUM
NEW YORK

Hear from K-12 experts and network with fellow leaders to access successful strategies and practical tips for leading improvement in your school or district. "Leadership is the capacity to transform vision into reality," according to Warren Bennis, founder of the Leadership Institute at the University of Southern California. Those who work with a variety of schools often say, "Show me a strong school, and I will show you a strong leader." This conference will help you understand evolving research and current best practices to transform learning environments, improve teacher retention and enhance student outcomes.

Register Now!



NEW YORK SUMMIT



ORLANDO SUMMIT



NASHVILLE SUMMIT



LAS VEGAS SUMMIT

Each registration incurs a \$7 per person order processing fee.



INNOVATIVE COUNSELING STRATEGIES CONFERENCE
ORLANDO

The Innovative Counseling Strategies Conference features best practices from educators and other professionals working with youth. Some programs are research-tested, while others are promising, innovative approaches created by practicing professionals to help them better connect with students.

School counselors and other educators will learn strategies to address challenges such as social media, self-injury, students who are wired differently, intra-racial conflicts, instilling ethics and discouraged students.

Contact Hours

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Summit Super Bundle: Up to 27 hours

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Pre-Cons July 25-26

