



# Palisades Charter High School

## Board Meeting

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### **Date and Time**

Tuesday December 10, 2024 at 5:00 PM PST

### **Location**

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

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

### **SUPPORTING DOCUMENTATION:**

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

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

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### **Agenda**

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:00 PM</b>
Opening Items			
<b>A.</b>	Call the Meeting to Order	Maggie Nance	
<b>B.</b>	Record Attendance and Guests		2 m
<b>C.</b>	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><b>Google Form Public Comment Procedure:</b> 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 <a href="https://forms.gle/kSsxkvL6T9GgXpdEA">https://forms.gle/kSsxkvL6T9GgXpdEA</a>. 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>			
<b>D.</b>	Approve Minutes	Approve Minutes Maggie Nance	2 m
Approve minutes for Board Meeting on November 19, 2024			
<b>II. Organizational Reports</b>			<b>5:34 PM</b>
<b>A.</b>	Student Report	FYI Charlie Speiser	3 m

	Purpose	Presenter	Time
<b>B.</b> Parent Report	FYI	Kristina Irwin, Roger Crystal, Jessica Recinos	3 m
<b>C.</b> Represented Classified Staff Report	FYI	Andrew Paris	3 m
<b>D.</b> Unrepresented Classified Staff Report	FYI	Dr. Martha Monahan	3 m
<b>E.</b> Faculty Report	FYI	Maggie Nance, Nicholas Albonico, Minh Ha Ngo	3 m
<b>F.</b> Human Resources Director (HR) Report	FYI	Dr. Martha Monahan	5 m
<b>G.</b> Director of Operations Report	FYI	Rafael Negroe	3 m
<b>H.</b> Director of Information Technology Report	FYI	Jeff Roepel	5 m
<b>I.</b> Admin. Safety and Security Team	FYI	Brooke King	3 m
<b>J.</b> Director of Development Report	FYI	Rene Rodman	3 m
<b>K.</b> Chief Business Officer (CBO) Report	FYI	Joseph Lin	3 m
<b>L.</b> Executive Director/Principal (EDP) Report	FYI	Dr. Pam Magee	5 m
<b>III. Board Committees (Stakeholder Board Level Committees)</b>			<b>6:16 PM</b>
<b>A.</b> Academic Accountability Committee Update	FYI	Maggie Nance	5 m
<b>B.</b> Budget & Finance Committee Update	FYI	Joseph Lin	5 m
<b>C.</b> Election Committee Update	FYI	Maggie Nance	5 m
<b>D.</b> Charter Committee Update	FYI	Maggie Nance	5 m
<b>IV. Board Committees (Board Members Only)</b>			<b>6:36 PM</b>
<b>A.</b> Board Members Only - Committee Updates	FYI	Various	5 m
		<ul style="list-style-type: none"> <li>• Audit Committee</li> <li>• Grade Appeal Committee - There is nothing to report at this time.</li> <li>• Survey Committee</li> </ul>	

	Purpose	Presenter	Time
<b>V. Academic Excellence</b>			<b>6:41 PM</b>
<b>A.</b> 2024 PCHS CA School Dashboard Report	FYI	Diana Kim	5 m
<b>B.</b> ELD (English Learner Development) Redesignation Criteria	Vote	Diana Kim	10 m
<b>C.</b> Math Data Presentation/Information	FYI	Diana Kim	10 m
<b>D.</b> CA Alternative Diploma	Vote	Dr. Ian Sayer	10 m
<b>VI. Finance</b>			<b>7:16 PM</b>
<b>A.</b> 2024-2025 First Interim Financial Report Motion: "To approve the 2024-2025 First Interim Financial Report."	Vote	Joseph Lin	5 m
<b>B.</b> 2023-24 Actuarial Valuation Motion: "To approve the 2023-24 Actuarial Valuation."	Vote	Joseph Lin	5 m
<b>VII. Consent Agenda</b>			<b>7:26 PM</b>
<b>A.</b> Finance Items: School Organized Conferences/Trips  Jan. 10 - Jan. 11   Burbank, CA - Film Location House  Supervising Teacher: Nancy Fracchiolla  Feb. 5 - Feb. 7   Kansas City, MO - National Conference for Teachers of Mathematics   Attendees: Minh Ha Ngo and Kim Yeon-Hee  March 19 - March 23   Washington, D.C. - Washington Area Model United Nations Conference   Supervising Teacher: Benjamin Sands	Vote	Maggie Nance	5 m
<b>B.</b> Personnel Items	FYI	Dr. Martha Monahan	5 m
<b>VIII. New Business / Announcements</b>			<b>7:36 PM</b>
<b>A.</b> Announcements / New Business  Monthly Board Meeting: Tuesday, January 28, 2025 at 5:00pm in Gilbert Hall	FYI	Maggie Nance	1 m

	Purpose	Presenter	Time
<b>B.</b> Announce items for closed session, if any.	FYI	Maggie Nance	1 m
<b>IX. Closed Session</b>			<b>7:38 PM</b>
<b>A.</b> Conference with Legal Counsel - Anticipated Litigation	Vote		5 m
<ul style="list-style-type: none"> <li>• Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code Section 54956.9: (one potential cases)</li> </ul>			
<b>B.</b> Employee complaint/Assignment/Discipline/Dismissal/Release	Vote	Dr. Martha Monahan	5 m
<ul style="list-style-type: none"> <li>• (Govt. Code section 54957) (Education Code section 44929.21)</li> </ul>			
<b>C.</b> Potential Litigation	Vote		5 m
<ul style="list-style-type: none"> <li>• Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code section 54956.9</li> </ul>			
<b>X. Open Session</b>			<b>7:53 PM</b>
<b>A.</b> Return to Open Session	FYI	Maggie Nance	1 m
<b>B.</b> Report Out on Action Taken In Closed Session, If Any.	FYI	Maggie Nance	1 m
<b>XI. Closing Items</b>			<b>7:55 PM</b>
<b>A.</b> Adjourn Meeting	FYI	Maggie Nance	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 November 19, 2024

DRAFT



# Palisades Charter High School

## Minutes

### Board Meeting

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#### **Date and Time**

Tuesday November 19, 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**

Andrew Paris, Jessica Recinos, Kristina Irwin, Maggie Nance, Minh Ha Ngo, Nicholas Albonico, Roger Crystal, Sara Margiotta

**Trustees Absent**

Amir Ebtehadj, Kiumars Arzani, Martha Monahan

**Ex Officio Members Present**

Dr. Pam Magee

**Non Voting Members Present**

Dr. Pam Magee

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**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 Nov 19, 2024 at 5:31 PM.

**B. Record Attendance and Guests**

**C. Announce items for closed session, if any.**

**II. Open Session**

**A. Return to Open Session**

Back into session at 5:33

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

**III. Opening Items (Continued)**

**A. Public Comment**

Nancy Frachiolla - traveling students. We focus on equity and inclusion. Thank you for listening. Our bussing program has impacted kids. Leyla Johnese - The Johnese family pays \$280 to use bus. She needed the 7th period bus. When that bus was canceled, it means Leyla stays from 3:48 until 6. Two busses went to 1, and it's chaotic, full, and busy. She's getting home at 8-8:30 at night. Kids are being lost to 7th period because of bus changes. Nancy here on their behalf. Work with parents to find a solution. It's complex, but we can do better. Also Dr. Ngo is excellent.



Kelly Johnese - here to advocate on behalf of bus system. Johnese - the situation is untenable. She wants to be here at Pali, but the bus situation is unacceptable. It's poorly planned and kids are suffering. This is negatively impacting the kids' lives. She's home after 8 PM. She has a 14 hour day every day.

Finn Nance - Hello everybody,

My name is Finn Nance and I am here to speak about the survey that was taken by Pali parents concerning the satisfaction of the math department. I have taken math at Pali high for 4 years now and though I cannot speak for everyone I will say my experience with math has been more than satisfactory.

I am here to specifically talk about Dr ngo who was my teacher for math analysis and now high school calculus. I believe that she is the best math teacher that I have had at this school and I would not have taken high school calculus if she had not been the teacher. Some of the complaints regarding Dr ngo have been that her class is too difficult and that she grades too harshly. I would like to state that all mathematical classes that Dr ngo teaches are electives as math is not required beyond algebra 2. Any student in Dr ngo's classes should be prepared for the course work and should be challenged and tested by it. I've found math to be a doable and enjoyable challenge. In regards to her office hours... tell story. Needless to say Dr ngo is truly and incredible teacher and I would truly consider the source and credibility of the survey before taking any action.

Ingrid Knapp - My name is Ingrid Knap, I would like to build upon Finn's statement regarding Dr. Ngo, who is my current teacher for High School calculus. Calculus is reputable for its difficulty and rigor, and I strongly believe Dr. Ngo has done an excellent job so far at thoroughly explaining each lesson and doing her best to make each concept comprehensible for her students. Although her office hours are limited, she makes it very clear that she is happy to schedule additional times to meet with any student to ask questions, extra tutoring, or just a place to do homework.

This course is by no means "easy," one must put in time at home to practice the concepts in order to succeed-- something that Dr. Ngo made us all aware of at the start of the school year. Dr. Ngo gives her students all of the information and resources needed to succeed in her assessments, which I do not find unreasonably difficult as long as one has put in the effort to master the concepts.

Calculus is not a required course, and it is one whose rigor is meant for motivated students. It is also one that requires a very specific kind of teacher to break down and explain the complicated material. For this reason, I know I am lucky to have Dr. Ngo as my teacher because she does exactly this and more.

Willa Browne - My name is Willa Browne, and I have the honor of being president of Pali ambassadors, but my biggest honor has been having Dr ngo as my teacher. About an hour ago, I had my first in person college interview. One of the first questions asked was who is someone you really admire. While I could have said either of my parents or sisters, the first person who came to my mind was Dr ngo. When I think upon my last 4 years at Pali, I truly feel that she is one of the largest reasons my time has been filled with

warmth, rigor, encouragement, humor, and unwavering support. She is the entire reason that someone like myself, a theater and English lover, signed up to take AP calculus last year. It was simply more time to spend learning from a teacher whose classroom environment is filled with every resource possible to succeed. I am proud to be part of Dr Ngo's extensive Pali fan base, and can only hope that I will have teachers half as life-changing as she has been for me.

Viola Browne - Hello, my name is Viola Browne, and I am a junior currently in Dr. Ngo's AP calculus class. My statement serves more as a testament to character, as I do not believe that the surveys of the math department reflect who she is and what she stands for.

Dr ngo showed me the standard that I should be holding myself to, and showed me that I owe it to myself and my teachers to hold myself to this said standard, improving my work ethic and overall effort in my schoolwork.

we go to public school, there are about 3000 kids at this school, so there is little to no expectation that individual attention with a teacher is a given. Dr. Ngo makes that attention a given, in fact, it is just a lack of seeking the opportunity that causes students to not receive this attention. Dr. NGO's door is always open, and she is always happy to help, so it is up to her students to take her up on that opportunity.

On a final note, the kindness and patience she has shown me has shown me is unmatched, and she truly believes in her students.

Paul Mittelbach - Will Pali be following the LAUSD Board's lead on reaffirming its commitment to immigrant students, family, and staff and protecting the LGBTQ+ community?

Fati Adeli- Both my daughters had Dr. Ngo. I have a daughter at Caltech, and every time I talk to her, she talks about Shalek, Ngo, and Smith. She wouldn't be where she is and she wouldn't excel without them. Both my daughters had Dr. Ngo. She's an amazing teacher.

## B. Approve Minutes

Nicholas Albonico made a motion to approve the minutes from Board Meeting on 10-15-24.

Roger Crystal seconded the motion.

Students voice support.

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

### Roll Call

Kiumars Arzani	Absent
Sara Margiotta	Aye
Nicholas Albonico	Aye
Maggie Nance	Aye
Roger Crystal	Aye

**Roll Call**

Minh Ha Ngo Aye  
Andrew Paris Aye  
Amir Ebtehadj Absent  
Jessica Recinos Abstain  
Martha Monahan Absent

**IV. Organizational Reports**

**A. Student Report**

Working on revising student Bill of Rights.  
Student concern meeting - school computers.

**B. Parent Report**

Nothing to report.

**C. Represented Classified Staff Report**

Nothing to report.

**D. Unrepresented Classified Staff Report**

Nothing to report.

**E. Faculty Report**

Raising class sizes second semester.  
Confusion on final exams and getting grades in on time. We were told to grades need to be in as early as possible so do we need to give meaningful finals.  
There are many changes that are coming that have not been vetted or discussed with the faculty and we are hoping to have that done before second semester.

**F. Human Resources Director (HR) Report**

Report stands as submitted.  
James Buckman is listed as an assistant and he's a teacher. He was honored as time at Pali.  
There is a contract to vote on.  
Roger Crystal made a motion to to approve the administrative contract for Ian Sayer.  
Sara Margiotta seconded the motion.  
Students voice support.  
The board **VOTED** to approve the motion.

**Roll Call**

Maggie Nance Abstain  
Nicholas Albonico Aye

**Roll Call**

Roger Crystal	Aye
Amir Ebtehadj	Absent
Kiumars Arzani	Absent
Sara Margiotta	Aye
Minh Ha Ngo	Abstain
Andrew Paris	Aye
Martha Monahan	Absent
Jessica Recinos	Abstain

**G. Director of Operations Report**

Stands as submitted.

**H. Director of Information Technology Report**

Stands as submitted.

**I. Admin. Safety and Security Team**

No updates.

**J. Director of Development Report**

No report. We're ahead of where we were last year.

**K. Chief Business Officer (CBO) Report**

Stands as submitted.

**L. Executive Director/Principal (EDP) Report**

Closing classes with a good reason.

Finals news coming soon.

Pali passed a Safe School Zone resolution in 2017 to address that Mittelbach comment.

Surveys and information are taken and we take what's valuable, and perhaps it will allow us to do a better job as a school.

**V. Board Committees (Stakeholder Board Level Committees)**

**A. Academic Accountability Committee Update**

Stands as submitted.

We need to approve the members.

Students: Jiwon Kim, Casey Scaduto

Parents: Ghazal Yashouafar, Melissa Harris, Roger Crystal as a parent and Trustee Rep, Stewart WilsonTurner (unanimously voted)

Faculty: Paul Mittelbach, Michael Friedman, Randy Tenansnow, Steve Klima, Nicole Newble, Evelyn Rivera, Scarlet Rojas, Gregg Strouse (new faculty unanimously voted)

Administrative Seat: Tyler Farrell

Committee Roles

Chair: Michael Friedman

Vice-Chair: Paul Mittelbach

Recorder: Randy Tenansnow

Trustee: Roger Crystal

**B. Budget & Finance Committee Update**

Stands as submitted

**C. Election Committee Update**

No update.

**D. Charter Committee Update**

Trying to pick a date for the beginning of January to start working on Charter. We should start with governance.

**VI. Board Committees (Board Members Only)**

**A. Board Members Only - Committee Updates**

Audit Committee - no update

Grade Appeal Committee - Summary

- Heard 12
- 10 grades were upheld
- 2 were overturned

Risk Management - Approve committee.

Sara Margiotta, Amir Ebtehadj, and Kuimars Arzani

Survey Committee - needs to meet

Kristina Irwin made a motion to approve the committee.

Maggie Nance seconded the motion.

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

**Roll Call**

Jessica Recinos Aye

**Roll Call**

Roger Crystal	Aye
Kristina Irwin	Aye
Maggie Nance	Aye
Nicholas Albonico	Abstain
Andrew Paris	Aye
Amir Ebtehadj	Absent
Martha Monahan	Absent
Minh Ha Ngo	Aye
Sara Margiotta	Aye
Kiumars Arzani	Absent

**VII. Finance**

**A. October Budget to Actual**

FYI that we are trending on budget, but a little bit low.

First interim is coming up and we'll have a more complete vision next week.

**B. October 2024 Credit Card Fees**

Stands as submitted.

**C. 2023-24 Actuarial Valuation Open Update**

FYI - Liability increased 1.87% from last year to this year. How much more do we need to plan for? There's a plan asset that we have of the healthcare plan, and it increased 5.55%. Most assets are in T bills. We need to shift them moving forward.

12 million is the total liability, and 5 million is funded. We haven't funded 7 million. We are putting away a certain amount each year. It's about \$500,000 each year. We have budgeted the contribution and we will do it.

Minh Ha asked about it, and we discussed what's happened historically and what the plan is for moving forward.

We put the money with an investment banker. It's in a trust and it's been invested and we're committed to our obligations regarding lifetime benefits.

**D. Federal Grant Summaries**

As of 9/30/2024 - we spent all of the money that we were supposed to spend.

The amounts are in the Board Materials.

Minh Ha Ngo - are these funds subsidizing or supplementing our general fund?

Joe Lin - Depends. Mostly they were supplementing, but some were subsidizing (Covid supplies.)

Sara M.- the rules were different by category. Mostly supplanting.

Minh Ha Ngo - the Homeless Children. We spent the money on technology. We bought laptops that they would have gotten or did we buy them cell phones that they would not have had?

Joe Lin - we distributed funds as needed. We can change how we distributed it.

Sara M.- We bought and paid for hotspots.

Minh Ha Ngo - would rather show that the money bought them things that they would not have had. Not show it that we used it to buy stuff that we would have bought them anyway.

Also, where can I get details on this.

Sara M. - It has been vetted by Budget on an ongoing basis. The details are in the Budget minutes.

Minh Ha Ngo - has questions about the specifics, but understands this is a summary.

Sara Margiotta made a motion to approve the federal grant summaries as presented.

Maggie Nance seconded the motion.

Students voice support.

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

#### **Roll Call**

Amir Ebtehadj Absent

Kristina Irwin Aye

Martha Monahan Absent

Maggie Nance Aye

Kiumars Arzani Absent

Nicholas Albonico Aye

Andrew Paris Aye

Minh Ha Ngo Abstain

Roger Crystal Aye

Sara Margiotta Aye

Jessica Recinos Aye

### **E. 2023-24 Educator Effectiveness Funds Report**

FYI update.

Funds that we have to promote positive school environments. Have been used to pay for PD. There is roughly \$492,000 as of 10/31/24.

Must be spent by June 30, 2026.

## **VIII. Consent Agenda**

### **A. Finance Items: School Organized Conferences/Trips**

Kolavo taking DECA Social Career Deca Conference.

Kolavo taking DECA to State Conference and Exhibition

Newbill and Sharfi to Catalina for Marine Biology

Nicholas Albonico made a motion to approve the consent agenda.

Kristina Irwin seconded the motion.

Ngo - What is the source of funds for DECA?

Answer - CTE funds pay for some, students fundraise, and Booster pays. Not coming out of general fund.

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

**Roll Call**

Nicholas Albonico	Aye
Roger Crystal	Aye
Sara Margiotta	Aye
Kristina Irwin	Aye
Jessica Recinos	Abstain
Amir Ebtehadj	Absent
Andrew Paris	Aye
Minh Ha Ngo	Aye
Maggie Nance	Aye
Martha Monahan	Absent
Kiumars Arzani	Absent

**B. Personnel Items**

Nothing to report.

**IX. New Business / Announcements**

**A. Announcements / New Business**

Next meeting is Tuesday, December 10th, at 4:30 PM for photo and 5:00 PM for the meeting.

**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 6:35 PM.

Respectfully Submitted,  
Sara Margiotta



# 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 12\_10\_2024.pdf



**PALISADES**  
CHARTER HIGH SCHOOL  
*Empowering Educational Excellence.*

## **Human Resources Report Board of Trustees Meeting December 10, 2024**

### **Improved Volunteer Process Coming to PCHS in January**

To enhance student and campus safety at PCHS, we will begin implementation of the Raptor Volunteer Management System second semester. In addition to providing initial and monthly background checks for Pali volunteers, this system will allow us to more effectively track, manage, and monitor volunteer activities across campus. Volunteers will be able to apply and track their volunteer schedules, and parent organizations will be able to schedule events and recruit volunteers through the system. This volunteer process will ensure that only qualified and vetted individuals are allowed to interact with our students, minimizing potential risks and maintaining a safe learning environment.

### **Staff Holiday Breakfast**

Our annual Holiday Breakfast will take place on Friday, December 20<sup>th</sup>. Thank you to the Pali PTSA for their support of this annual tradition.

### **Health Benefits**

In partnership with the Schools Insurance Group Consortium (SISC), PCHS was able to offer employees the opportunity for on-site flu shots again this year. We also will be offering comprehensive health screenings designed to support the well-being of staff members next semester. These screenings are offered at no cost to members and provide valuable health information that can help employees manage their health proactively, identify potential risks early, and make informed decisions about their well-being.

### **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:** Operations Board Report 12\_10\_2024.pdf



# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*



## **Board of Trustees Meeting Operations Report December 2024**

### **Rafael Negroe**

Director of Operations & Facilities

### **Executive Summary**

Operations Departments working under normal conditions, and preparing for winter break projects and tasks.

On the calendar:

1. Install risers in Mercer Hall
2. Clean up emergency supplies container
3. Evaluated contents of emergency supplies container
4. Clean visitor side weeds and slope
5. Weatherize Bungalows
6. Prune planters
7. Complete Schedule Maintenance to all scheduled equipment

Other work as assigned and needed.



# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

Currently working with plumber to evaluate repairs to a subterranean water leak detected in the south side of the aquatic center. More information to follow once inspections are completed.

Water damage at the Academy will be cleaned up again in December to allow students more playing space.

I will be proposing to purchase garden furniture for the Academy Garden area.

I am researching the possibility of change/updating our egress mapping.

Rafael Negroe

# Coversheet

## Director of Information Technology Report

**Section:** II. Organizational Reports  
**Item:** H. Director of Information Technology Report  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Information Technology Board Report 12\_10\_2024.pdf



## **Board of Trustees Meeting – Information Technology Report December 10<sup>th</sup>, 2024**

### Help Desk

- The Technology Team received 133 tickets since the last board meeting. Of these, 106 have been closed, 2 remain open, and 25 are waiting on parts or customer input. The top three trends this period was broken student device screens, projector/projection problems, and printers/printing issues.
- Tech supported 15 events that required A/V or other on-hand support.

### Infinite Campus

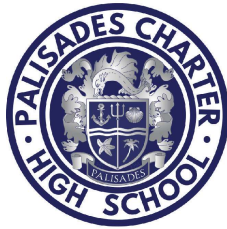
- Building out the 25-26 school year in preparation for the upcoming 9<sup>th</sup>-12<sup>th</sup> Course Selections during Winter Break, and annual OnLine Registration, which will begin shortly after the new year.

# 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 12\_10\_2024.pdf





# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

## CHIEF BUSINESS OFFICER

### Board of Trustees Meeting

**December 10, 2024**

#### **2024-2025 BUDGET UPDATE**

- First Interim projected to have a net decrease of \$75,147 due to an increase in expenditures of \$881,811 offset by an increase in revenues of \$211,486. First Interim net balance is projected to be \$670,325 lower compared to Adopted Budget.
- Daily ADA Transportation Bus costs accounts for a \$245,000 increase due to two increased bus routes facilitating ridership. Recommendation to evaluate and consolidate routes where possible. **UPDATE:** Reduced the usage of 1 bus on 10/15/24. Additional annualized ADA Transportation cost of ~\$160,000. Operations is continuing to evaluate ridership.

#### **2024-2025 AVERAGE DAILY ATTENDANCE (ADA)**

- **Month 1-4 Cumulative ADA 2,747 (94.49%)**
- **Norm Day Enrollment: 2,907**
- PCHS submitted the Month 1 attendance reports to LAUSD. Our ADA for Month 1 (period of August 14, 2024 through September 6, 2024) reflects an ADA of 2,785; Month 2 (period of September 9, 2024, through October 4, 2024) reflects an ADA of 2,756; Month 3 (period of October 7, 2024, through November 1, 2024) reflects an ADA of 2,732. Month 4 (period of November 4, 2024, through November 29, 2024) reflects an ADA of 2,712.

#### **COMPLIANCE**

- 2023-24 independent audit extension requested. Updated completion February 28, 2025.

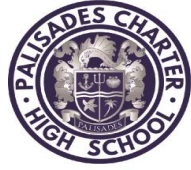
#### **LOOKING AHEAD**

- Continuing monitoring enrollment/attendance trends
- February 28, 2025: Independent Audit Report Due
- 2025-26 Budget Template release January 31, 2025
- Evaluate remaining budget and identify areas of cost savings or deferred expenditures
- Monitor State Budget
  - Governor's January workshop will provide guidance for 2024-25 budget and address \$55 billion budget deficit

# 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 12\_10\_2024.pdf



# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

## Executive Director/Principal Report Board of Trustees Meeting December 10, 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:** Academic Achievement, Communication, Diversity, Student Socioemotional Well-being, and Health

**2024 California School Dashboard** – (Additional information in the 12/10/2024 meeting materials)

The 2024 California School Dashboard released on November 21, 2024, continues the full return of California’s accountability system with the reporting of Status (current year data), Change (the difference from prior year data), and Performance Levels (colors) including the College Career Indicator.

The California School Dashboard (Dashboard) is an online tool designed to help communities across the state access important information about transitional kindergarten through grade twelve schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success.

The Dashboard represents one of many steps taken over the past decade that have raised the bar for student learning, increased the focus on equity, and expanded the review of performance data to a specific set of state and local measures. For more information, please visit the Dashboard website [HERE](#) or <https://www.caschooldashboard.org>

There are **twelve measures of school success** including state and local indicators.

Seven state measures allow for comparisons across schools and districts:

- Academic Indicators (Academic—English Language Arts, Academic—Mathematics)
- Chronic Absenteeism Indicator
- College/Career Indicator
- English Learner Progress Indicator
- Graduation Rate Indicator • Science Indicator
- Suspension Rate Indicator

Local measures:

- Basic Conditions such as teacher assignments, safe and clean buildings, instructional materials for all students
- Implementation of Academic Standards
- School Climate Surveys regarding student safety and connection to the school
- Parent Involvement and Family Engagement
- Access to Courses

This information is from “Getting to Know the School Dashboard”

<https://www.cde.ca.gov/ta/ac/cm/documents/gettingtoknow.pdf>

**On the horizon** – PCHS constantly engages in self-reflection and evaluation to provide the most impactful program for all students. Several interrelated topics are currently being discussed in school committees to gather educational partners’ feedback and to develop recommendations. Committees involved in these discussions include Academic Accountability, Curriculum Council/Department Chairs, Long Term Strategic Planning Committee, and various ad hoc committees.

Critical topics:

- New state graduation requirements (one semester each: Ethnic Studies and Financial Literacy) and the impact on current PCHS graduation requirements
- 9th grade POD program and CTE pathways
- Expansion of the collaborative class model (team teaching)
- Bell schedule study to evaluate the use of instructional minutes, the time provided for professional development, opportunities for all students to consistently access intervention options, and more.

**Admissions, Attendance, and Compliance Office Report (last updated December 5, 2024)**

2024-25 Data by Grade Level				
	<u>9th Grade</u>	<u>10th Grade</u>	<u>11th Grade</u>	<u>12th Grade</u>
Enrollment	711	722	722	751
ADA	97.42%	92.70%	90.38%	92.43%
Chronically Absent	82   11.53%	135   18.69%	135   18.69%	166   22.10%
Perfect Attendance	60   8.44%	58   8.03%	40   5.53%	30   3.99%
Excellent Attendance (96%)	404   56.82%	383   53.05%	351   48.61%	336   44.74%

Chronic Absenteeism Trends		
2022-23	2023-24	2024-25
23.74%	24.25%	17.61%

2025-26 Lottery & Waitlist Application Numbers			
9th Grade	10th Grade	11th Grade	12th Grade
1028   23	82   3	45   5	16   2

**Points of Pride**

- Noticeable decrease in Chronic Absenteeism rate through Fall 2024 - Both 10th grade and 11th grade saw a decrease in total number of chronically absent students.
- PCHS invited students in the lottery for the opportunity to begin in January 2025 to bring our enrollment numbers closer to 3000. So far, 13 students have accepted that invitation and are completing their online registration to join PCHS in the spring semester.

**Academic Counseling and Guidance Office Report**

**Second Semester Course Balancing** – Administrators review course enrollment each semester to evaluate student interest in courses offered, student retention in courses, and equitable teaching loads. Several classes will be collapsed this spring in keeping with these standards. Academic counselors are in the process of notifying students with class changes to adjust their second semester schedules.

**2025-2026 Course Selection** - The PCHS Academic Counselors presented a schoolwide webinar explaining the course selection process during the Pali Period on December 4, 2024. Students will select their 2025-26 school year courses during the Winter Break. Students were given a grade-level plan sheet and encouraged to use the website to research classes for the next school year after consulting with their parents and teachers to make appropriate decisions. *The webinar and other pertinent information are available through the PCHS 2025-26 Course Planning website [HERE](#) and in the Counseling section of the PCHS website.*

Academic Counselors are updating records and meeting with students in grades 10-12 to review graduation requirements and spring classes. Summary letters were sent home via Parent Square for all grades 10-12 students. Freshmen will start receiving summary letters in the Spring.

**Intervention and Support:** The Counseling Team identifies students who are deficient in credits or need a smaller learning environment to refer to Pali Academy or to enroll in credit recovery courses. They meet with students and their families to provide transition support. The Coordination of Services Team (COST) meets weekly to identify struggling students and refer them to campus interventions (mental health, attendance, intervention counselors, Dean’s Office courses, and more). Academic Counselors actively engage in weekly Student Success Team (SST), 504, and IEP meetings.

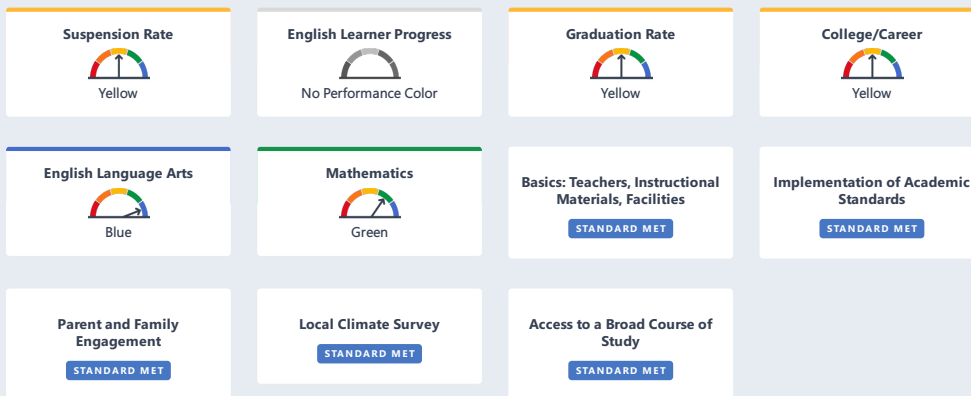
# Coversheet

## 2024 PCHS CA School Dashboard Report

**Section:** V. Academic Excellence  
**Item:** A. 2024 PCHS CA School Dashboard Report  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** 2024 PCHS Dashboard Report .pdf

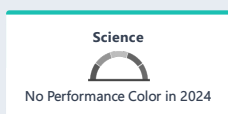
# Palisades Charter High

Explore the performance of Palisades Charter High under California's Accountability System.



## Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.



## School Details

### Optional Narrative Summary

Completed By Palisades Charter High

PCHS continues to evaluate data and provide support to drive student achievement. In 2023-24, the school identified 2 major areas of focus for the coming year: (1) student academic progress, and (2) school culture.

Details from our Board approved LCAP can be found here.

[https://www.palihigh.org/apps/pages/index.jsp?uREC\\_ID=469316&type=d&termREC\\_ID=&pREC\\_ID=918862](https://www.palihigh.org/apps/pages/index.jsp?uREC_ID=469316&type=d&termREC_ID=&pREC_ID=918862)

In addition, our WASC report and WASC Action Plan can be found here.

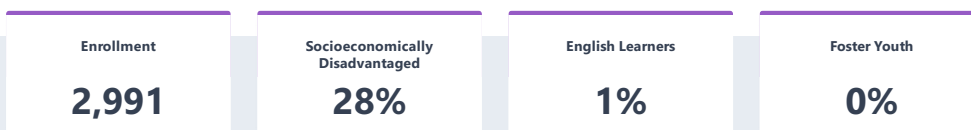
[https://www.palihigh.org/apps/pages/index.jsp?uREC\\_ID=410708&](https://www.palihigh.org/apps/pages/index.jsp?uREC_ID=410708&)

<b>NAME</b> Palisades Charter High	<b>ADDRESS</b> 15777 Bowdoin Street Pacific Palisades, CA 90272-3523	<b>WEBSITE</b> <a href="http://palihigh.org">http://palihigh.org</a>	<b>GRADES SERVED</b> 9-12
<b>CHARTER</b> Yes	<b>DASHBOARD ALTERNATIVE SCHOOLS STATUS</b> No	<b>LCAP</b> <a href="#">Download the LCAP</a>	

## PALISADES CHARTER HIGH

### Student Population

Explore information about this school's student population.

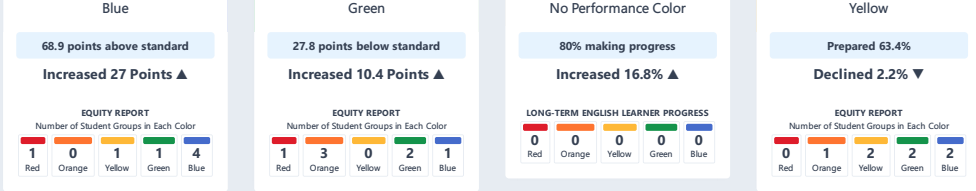


## PALISADES CHARTER HIGH

### Academic Performance

View Student Assessment Results and other aspects of school performance.





Local Indicators

[LEARN MORE](#)

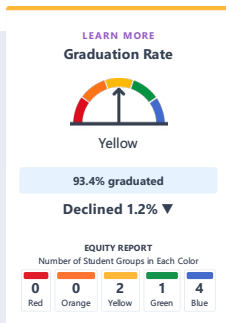
**Implementation of Academic Standards**

**STANDARD MET**

PALISADES CHARTER HIGH

## Academic Engagement

See information that shows how well schools are engaging students in their learning.



Local Indicators

[LEARN MORE](#)

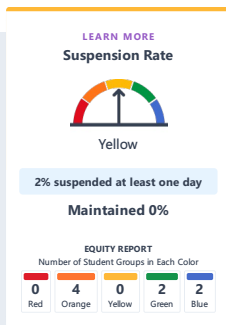
**Access to a Broad Course of Study**

**STANDARD MET**

PALISADES CHARTER HIGH

## Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.



Local Indicators

[LEARN MORE](#)

**Basics: Teachers, Instructional Materials, Facilities**

**STANDARD MET**

[LEARN MORE](#)

**Parent and Family Engagement**

**STANDARD MET**

[LEARN MORE](#)

**Local Climate Survey**

**STANDARD MET**




## Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

[LEARN MORE](#)

**Science**



No Performance Color In 2024

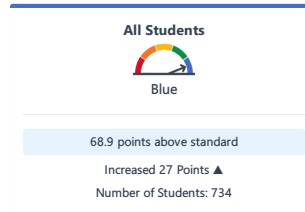
4.7 points below standard

**12 Points ▲**

## English Language Arts

### All Students

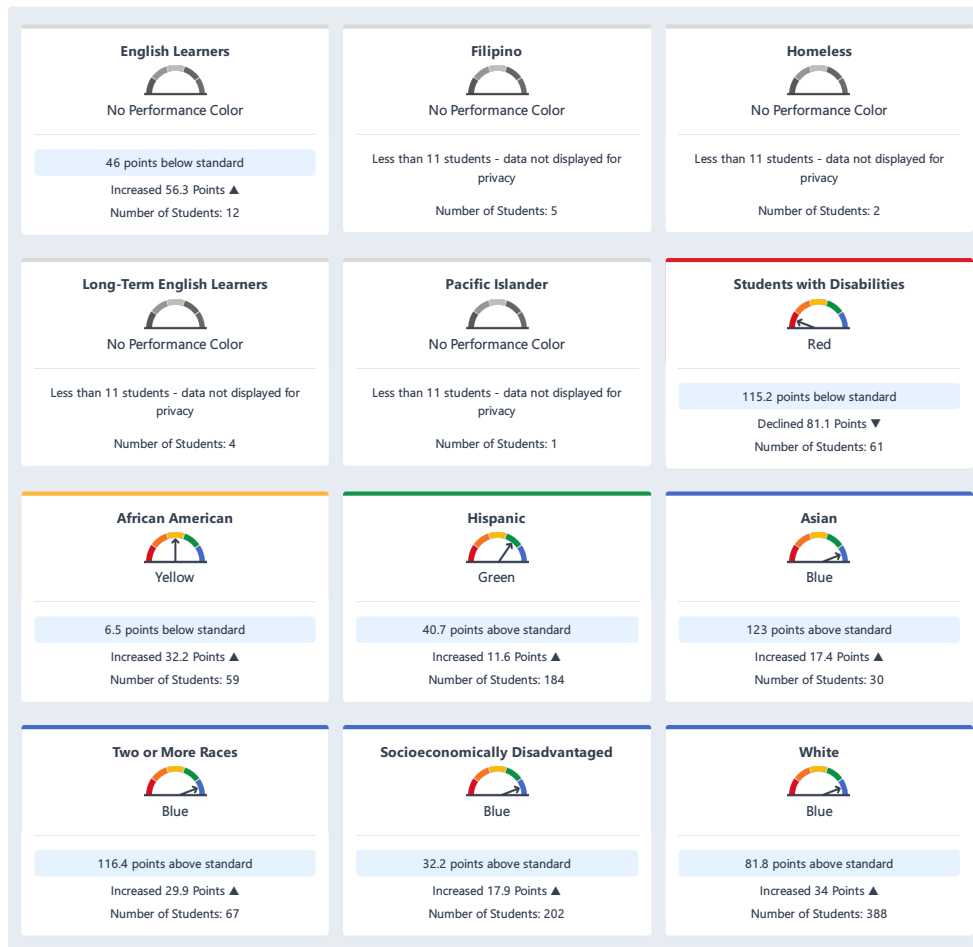
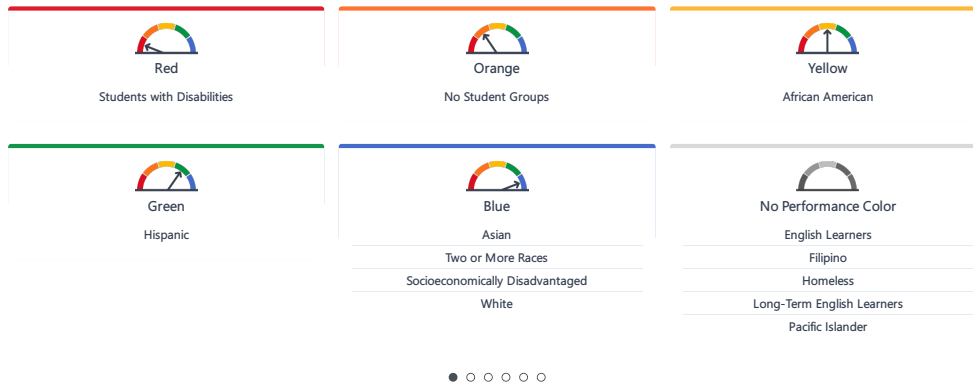
Explore how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.



### Student Group Details

#### All Student Groups by Performance Level

12 Total Student Groups



### Distance From Standard (English Language Arts)

Distance from Standard measures how far, on average, students are from the lowest possible score for Standard Met. The Smarter Balanced Consortium has identified Standard Met as demonstrating the knowledge and skills necessary for students to be on track for college and career readiness at their grade level.


	2019	2022	2023	2024
All Students	84.3 points above standard	45.6 points above standard	41.9 points above standard	68.9 points above standard

## Mathematics

### All Students

Explore how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

**All Students**



Green

---

27.8 points below standard







Increased 10.4 Points ▲

Number of Students: 734



### Student Group Details

#### All Student Groups by Performance Level

12 Total Student Groups

 <p>Red</p> <p>Students with Disabilities</p>	 <p>Orange</p> <p>African American Hispanic Socioeconomically Disadvantaged</p>	 <p>Yellow</p> <p>No Student Groups</p>
 <p>Green</p> <p>Asian White</p>	 <p>Blue</p> <p>Two or More Races</p>	 <p>No Performance Color</p> <p>English Learners Filipino Homeless Long-Term English Learners Pacific Islander</p>

● ○ ○ ○ ○ ○ ○

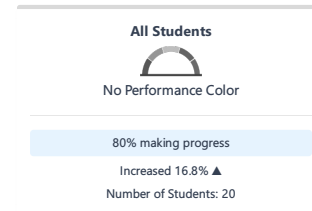
<p><b>English Learners</b></p>  <p>No Performance Color</p> <hr/> <p>168.5 points below standard</p> <p>Increased 11.2 Points ▲</p> <p>Number of Students: 12</p>	<p><b>Filipino</b></p>  <p>No Performance Color</p> <hr/> <p>Less than 11 students - data not displayed for privacy</p> <p>Number of Students: 5</p>	<p><b>Homeless</b></p>  <p>No Performance Color</p> <hr/> <p>Less than 11 students - data not displayed for privacy</p> <p>Number of Students: 2</p>
<p><b>Long-Term English Learners</b></p>  <p>No Performance Color</p> <hr/> <p>Less than 11 students - data not displayed for privacy</p> <p>Number of Students: 4</p>	<p><b>Pacific Islander</b></p>  <p>No Performance Color</p> <hr/> <p>Less than 11 students - data not displayed for privacy</p> <p>Number of Students: 1</p>	<p><b>Students with Disabilities</b></p>  <p>Red</p> <hr/> <p>189.9 points below standard</p> <p>Declined 68.8 Points ▼</p> <p>Number of Students: 61</p>
<p><b>African American</b></p>  <p>Orange</p> <hr/> <p>117.7 points below standard</p> <p>Increased 9.9 Points ▲</p> <p>Number of Students: 59</p>	<p><b>Hispanic</b></p>  <p>Orange</p> <hr/> <p>74.4 points below standard</p> <p>Declined 10.6 Points ▼</p> <p>Number of Students: 184</p>	<p><b>Socioeconomically Disadvantaged</b></p>  <p>Orange</p> <hr/> <p>81.1 points below standard</p> <p>Maintained -2.4 Points</p> <p>Number of Students: 202</p>
<p><b>Asian</b></p>  <p>Green</p> <hr/> <p>23.7 points above standard</p> <p>Declined 50.5 Points ▼</p> <p>Number of Students: 30</p>	<p><b>White</b></p>  <p>Green</p> <hr/> <p>7.4 points below standard</p> <p>Increased 23.4 Points ▲</p> <p>Number of Students: 388</p>	<p><b>Two or More Races</b></p>  <p>Blue</p> <hr/> <p>33.3 points above standard</p> <p>Increased 34.7 Points ▲</p> <p>Number of Students: 67</p>

	2019	2022	2023	2024
All Students	10.6 points below standard	31.9 points below standard	38.2 points below standard	27.8 points below standard

## English Learner Progress Indicator

### All Students

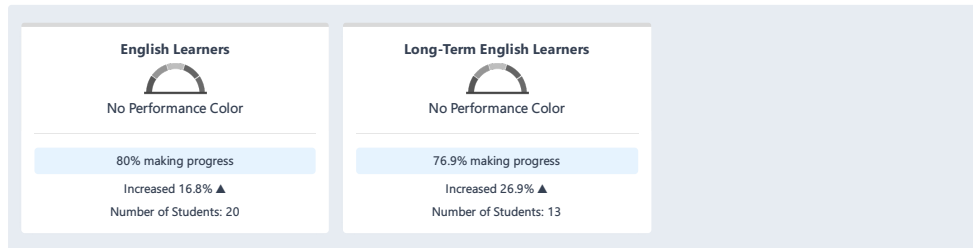
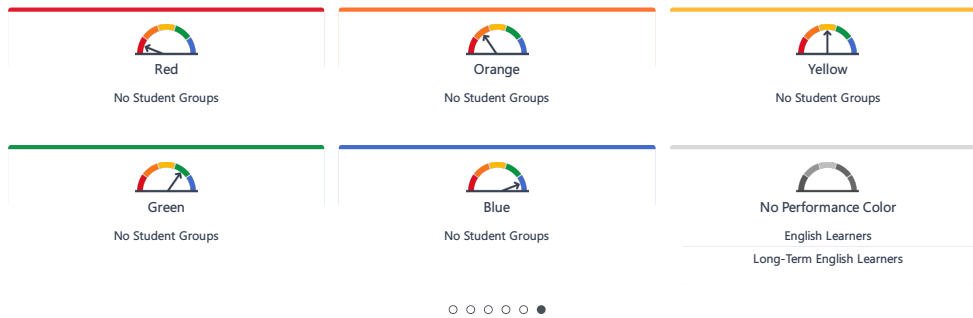
Explore information on the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.



### Student Group Details

#### All Student Groups by Performance Level

2 Total Student Groups



## Student English Language Acquisition Results

### Summative ELPAC

The percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

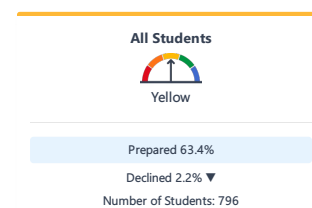
### Summative Alternate ELPAC

The percentage of current EL students who progressed on the Summative Alternate ELPAC, who maintained level 3, or did not progress on the Summative Alternate ELPAC.

## College/Career

### All Students

Explore information on the percentage of high school graduates who are placed in the "Prepared" level on the College/Career Indicator.

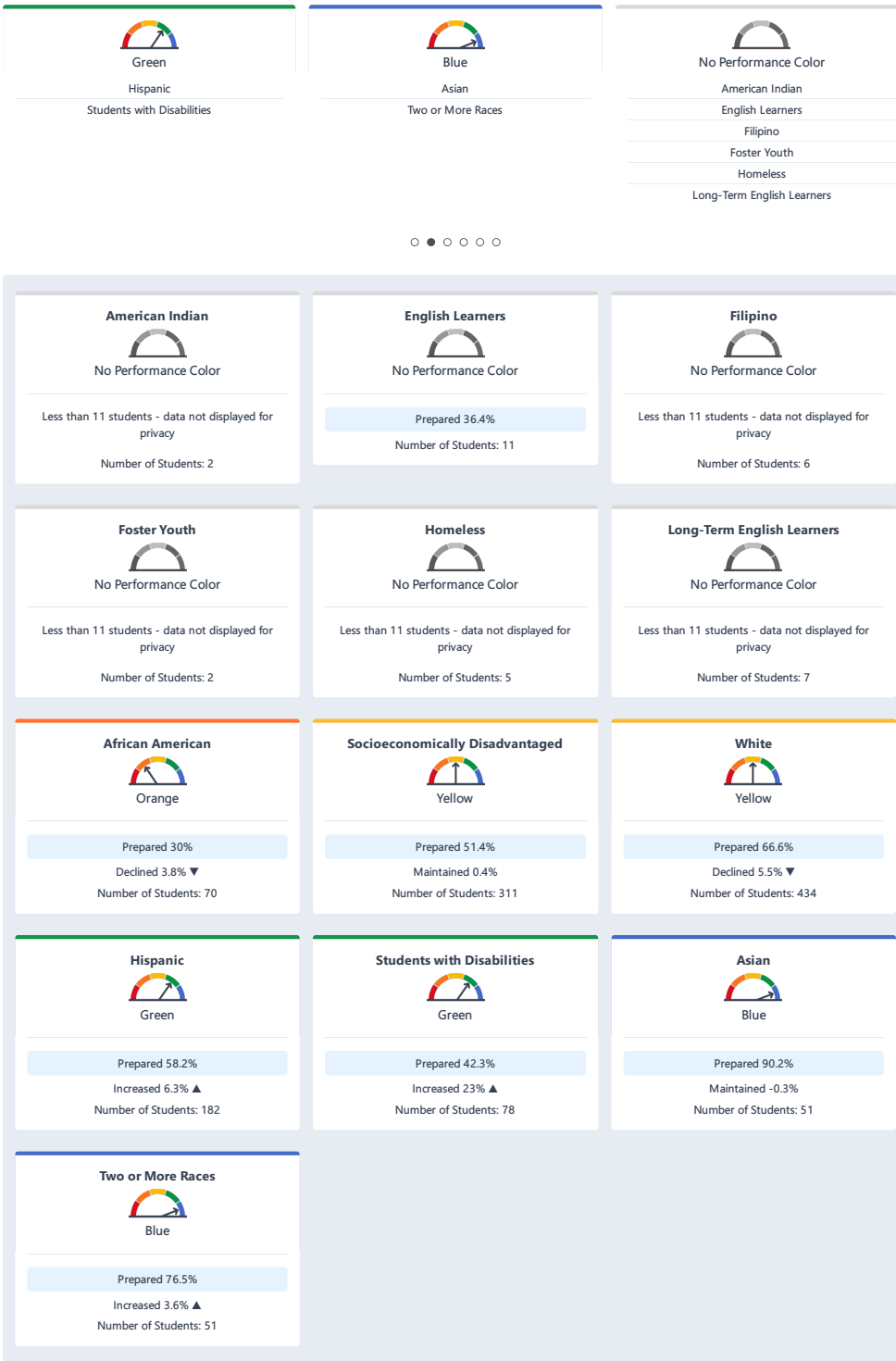


### Student Group Details

#### All Student Groups by Performance Level

13 Total Student Groups





### College/Career

The percent of students per year that qualify as Not Prepared, Approaching Prepared, and Prepared.

	Class of 2019	Class of 2023	Class of 2024
Not Prepared	27.3%	5.5%	6.7%
Approaching Prepared	14.2%	28.9%	29.9%
Prepared	58.5%	65.6%	63.4%

## Local Indicators

STANDARD MET

### Implementation of Academic Standards

This measure covers the implementation of state academic standards.

Local educational agencies (LEAs) annually measure their progress in implementing state academic standards and report the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

**Narrative Summary**

PCHS will create pathways for advanced course enrollment in Math and Science by aligning the math curriculum with state standards and blueprints, and aligning the Science Curriculum with NGSS Standards and CAST blueprint, enhancing the curriculum with engaging, real-world relevance.

- a) Math courses will increase student support in CAASPP mathematics area achievement-level descriptors: concepts and procedures, problem-solving, modeling, data analysis, as well as communicating math reasoning.
- b) Science courses will increase student support in science content skills and student access to a curriculum aligned with the NGSS standards and the CAST blueprint.
- c) Math and Science course pathway development so that more students enroll in a fourth-year course

**Reflection Tool Rating Scale (lowest to highest)**

1	Exploration And Research Phase
2	Beginning Development
3	Initial Implementation
4	Full Implementation
5	Full Implementation And Sustainability

**Professional Development**

Progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

English Language Arts – Common Core State Standards for English Language Arts

5 Full Implementation And Sustainability

English Language Development (Aligned to English Language Arts Standards)

5 Full Implementation And Sustainability

Mathematics – Common Core State Standards for Mathematics

5 Full Implementation And Sustainability

Next Generation Science Standards

3 Initial Implementation

History - Social Science

5 Full Implementation And Sustainability

**Instructional Materials**

Progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

English Language Arts – Common Core State Standards for English Language Arts

5 Full Implementation And Sustainability

English Language Development (Aligned to English Language Arts Standards)

5 Full Implementation And Sustainability

Mathematics – Common Core State Standards for Mathematics

5 Full Implementation And Sustainability

Next Generation Science Standards

5 Full Implementation And Sustainability

History - Social Science

5 Full Implementation And Sustainability

**Policy & Program Support**

Progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

English Language Arts – Common Core State Standards for English Language Arts

5 Full Implementation And Sustainability

English Language Development (Aligned to English Language Arts Standards)

5 Full Implementation And Sustainability

Mathematics – Common Core State Standards for Mathematics

4 Full Implementation

Next Generation Science Standards

4 Full Implementation

History - Social Science

5 Full Implementation And Sustainability

**Implementation of Standards**

Progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Career Technical Education

5 Full Implementation And Sustainability

Health Education Content Standards

5 Full Implementation And Sustainability

Physical Education Model Content Standards

5 Full Implementation And Sustainability

Visual and Performing Arts

5 Full Implementation And Sustainability

World Language

5 Full Implementation And Sustainability

**Engagement of School Leadership**

Success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Identifying the professional learning needs of groups of teachers or staff as a whole

5 Full Implementation And Sustainability

Identifying the professional learning needs of individual teachers

5 Full Implementation And Sustainability

Providing support for teachers on the standards they have not yet mastered

4 Full Implementation

## Graduation Rate

### All Students

Explore information about students completing high school, which includes students who receive a standard high school diploma.

#### All Students



93.4% graduated

Declined 1.2% ▼

Number of Students: 797

### Student Group Details

#### All Student Groups by Performance Level

13 Total Student Groups



Red

No Student Groups



Orange

No Student Groups



Yellow

African American

White



Green

Socioeconomically Disadvantaged



Blue

Asian

Hispanic

Two or More Races

Students with Disabilities



No Performance Color

American Indian

English Learners

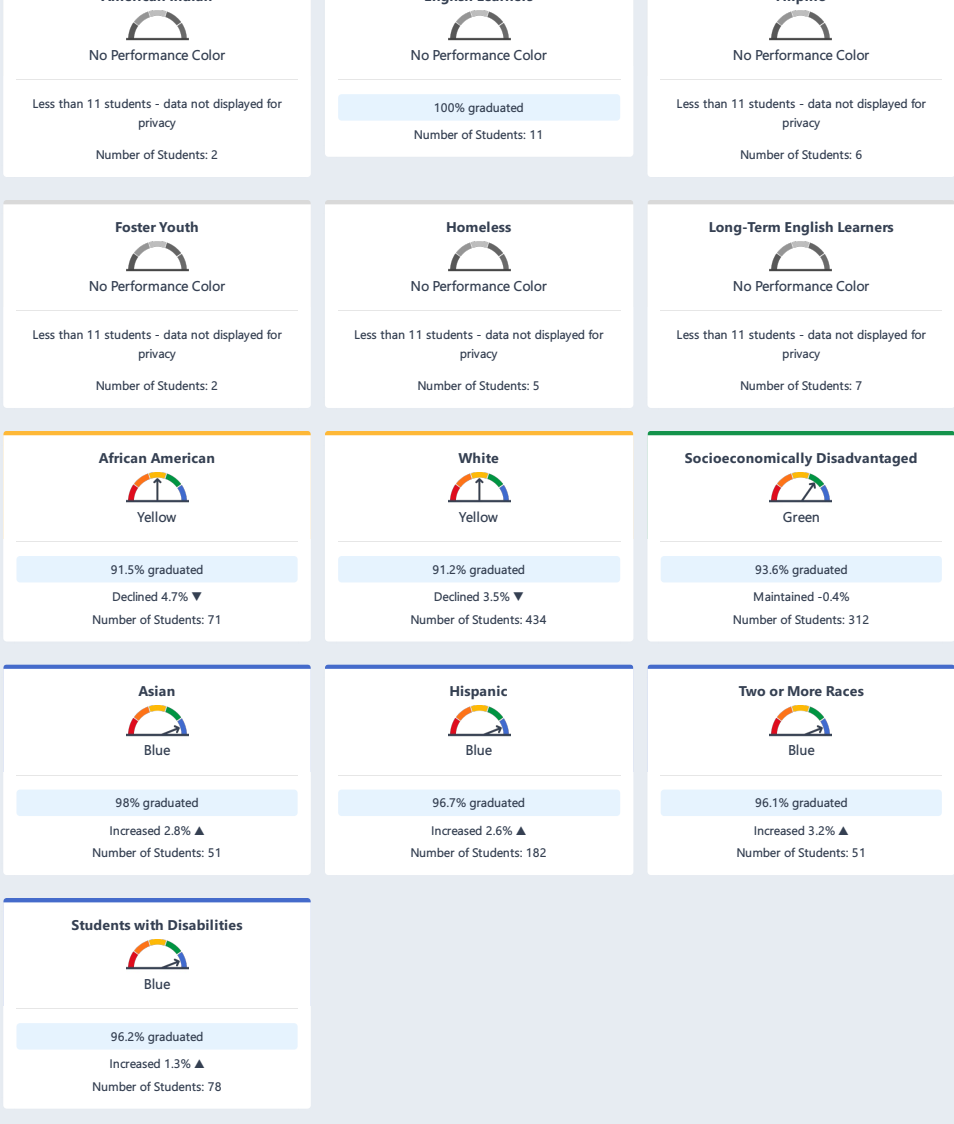
Filipino

Foster Youth

Homeless

Long-Term English Learners





### Graduation Rate By Year

Percentage of students who received a high school diploma within four or five years of entering ninth grade

	2019	2022	2023	2024
Graduation Rate	95%	95%	94.6%	93.4%

### 5-Year Graduation Rate

Student Group	Four Year	Five Year	Did Not Graduate	Five Year Graduation Rate	Five Year Graduates
All Students	93.2%	0.1%	6.6%	93.4%	1
African American	90.1%	1.4%	8.5%	91.5%	1
Asian	98%	0%	2%	98%	0
English Learners	100%	0%	0%	100%	0
Hispanic	96.7%	0%	3.3%	96.7%	0
Two or More Races	96.1%	0%	3.9%	96.1%	0
Socioeconomically Disadvantaged	93.3%	0.3%	6.4%	93.6%	1
Students with Disabilities	96.2%	0%	3.8%	96.2%	0
White	91.2%	0%	8.8%	91.2%	0

### Local Indicators



## Access to a Broad Course of Study

Palisades Charter High School Board Meeting Agenda Tuesday, December 10, 2024 at 5:00 PM  
The district supports students who do not have access to, and are enrolled in, a broad course of study including the programs and services developed and provided to unduplicated students and individuals with exceptional needs.

LEAs report progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code for Grades 1-6 and 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs to their local governing boards at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

The summary of progress is required to be based on information collected through locally selected tools and measures that identifies differences across school sites and student groups, barriers preventing student access, and any revisions to ensure access for all students.

### **1. The locally selected measures or tools used to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.**

All Students have access to and are enrolled in a broad course of study. PCHS utilizes the student information system, public and local reporting data, and input from counseling, teachers, administrators, and consultants. This ensures there are proper measures in place to track student enrollment in a broad range of courses, by grade, UPP, and based on various other segments.

### **2. A summary of the differences across school sites and student groups having access to, and are enrolled in, a broad course of study, and may include a description of progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.**

All students at Palisade Charter High School have access to and are enrolled in a broad course of study, including A-G courses. PCHS has an extensive catalog of course offerings linked to our student information system which tracks course enrollment and completion. AP courses, CTE pathways, dual enrollment, and independent study options are available. In addition, additional Professional Development hours are provided each summer to allow for curriculum/course development.

### **3. Identification of any barriers preventing access to a broad course of study for all students.**

Palisades Charter High School currently has no barriers preventing access to a broad course of study for all students.

### **4. Revisions, decisions, or new actions that will be implemented, or has been implemented, to ensure access to a broad course of study for all students.**

We will continue to evaluate our course offerings and approved community providers list. We continue to evaluate data to determine which supplemental resources are most helpful for scholars to maximize success in their course of study. We have a full time McKinney-Vento Liaison to advocate for and support our families experiencing homelessness and foster youth to ensure their needs are met to be able to access our course of study.

## Suspension Rate

### All Students

Explore information about the percentage of students in kindergarten through grade 12 who have been suspended for at least one aggregate day in a given school year. Students who are suspended multiple times or for multiple days are only counted once.

#### All Students



Yellow

2% suspended at least one day

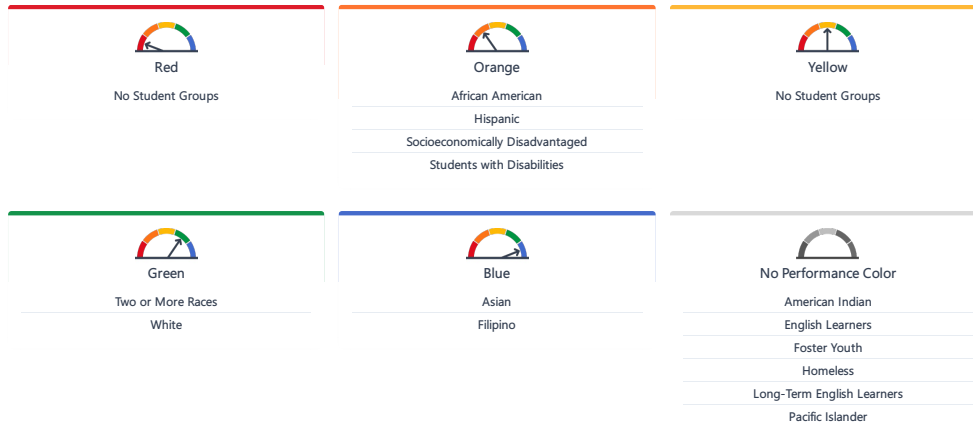
Maintained 0%

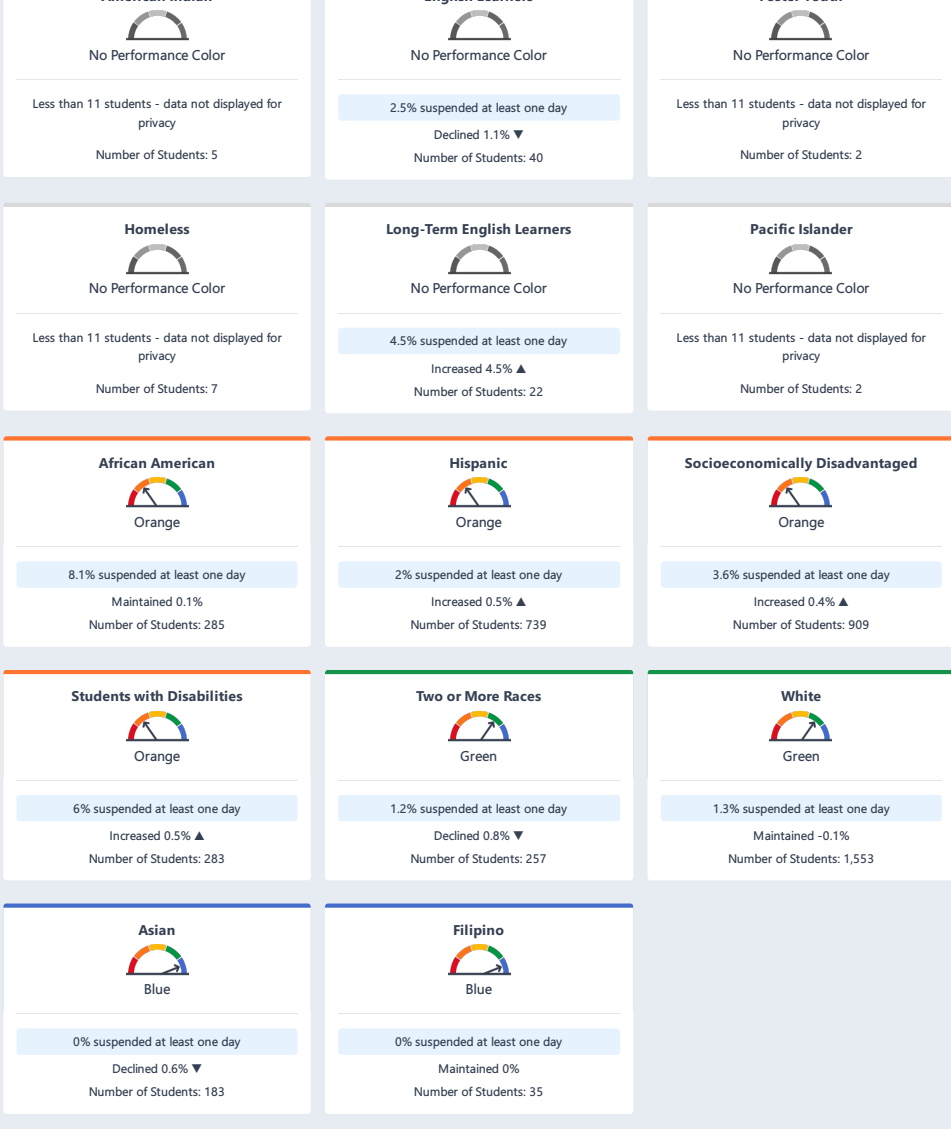
Number of Students: 3,059

### Student Group Details

#### All Student Groups by Performance Level

14 Total Student Groups





### Suspension Rate By Year

Percentage of students who were suspended.

	2019	2022	2023	2024
Suspension Rate	1.8%	1.6%	2%	2%

## Local Indicators

STANDARD MET

### Basics: Teachers, Instructional Materials, Facilities

This measure addresses the percentage of appropriately assigned teachers; students' access to curriculum-aligned instructional materials; and safe, clean and functional school facilities.

As applicable, 100% of all school sites promptly address any complaints or other deficiencies identified throughout the academic year and provide information annually on progress meeting this standard to the local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

#### Appropriately Assigned Teachers

Name	Total Teaching Full-Time Equivalent (FTE)	Clear (% of teaching FTE)	Comparison to Statewide Average
LEA	127.86	87%	Above
County	62,342	84.1%	Above
Statewide	277,698.04	83.2%	n/a

Optional Narrative: PCHS is committed to providing students with highly qualified teachers, standards-aligned instructional materials and a safe learning environment. PCHS currently have no misassigned positions. In addition, all students are provided with the standards-aligned instructional materials that can be used at school, at home, or online (virtual/independent). The PCHS Human Resources department works diligently to make certain that every teacher holds the appropriate credential and to ensure that policies and procedures. Furthermore, our operations team closely works with LAUSD and third-party contractors to provide a safe and clean facility.

For additional information about appropriately assigned teachers at schools within this local educational agency, please visit the Dataquest Teaching Assignment with School Data report at <https://dq.cde.ca.gov/dataquest/DQCensus/TchAssgnOutcomeLevels.aspx?aggleve=School&cde=19647331995836&year=2022-23>.

Percent Of Students Without Access To Their Own Copies Of Standards-Aligned Instructional Materials For Use At School And At Home

0%

Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies)

0

STANDARD MET

## Parent and Family Engagement

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the State Board of Education adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its Local Control and Accountability Plan (LCAP), and reports to educational partners and the public through the Dashboard.

### 1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.

Full Implementation

### 2. Rate the LEA's progress in creating welcoming environments for all families in the community.

Full Implementation and Sustainability

### 3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.

Full Implementation and Sustainability

### 4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.

Full Implementation and Sustainability

### Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Outgoing communication, including the website, weekly newsletter and Schoology provide ongoing information to students and families.

Athletics, VAPA and clubs connect the families of students based on their interests.

SSTs, 504 and IEP meetings provide opportunities for families and staff to collaborate to support individual students.

Parent night, parent webinars, back to school night and family tours bring the families together as part of the school community.

### Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

PCHS areas for improvement:

Although PCHS has made major changes to improve its two-way communication, more communication refinement is needed in these areas:

1. Teacher-to-parent conflict communication
2. More responsive and specific communication about scheduling and other counseling information with parents and students

### Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

PCHS will increase engagement from underrepresented families through:

1. Expanded funding for Fuerza Unida and The Village Nation
2. Increased representation in all school materials

### 5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.

Full Implementation and Sustainability

### 6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.

Initial Implementation

### 7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.

Initial Implementation

### 8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.

Full Implementation

### Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

PCHS has numerous partnerships that benefit students and learning on campus including:

1. CTE Industry Partnerships
2. The Museum of Tolerance and other equity and inclusion partners
3. College & Career Experts through the PCHS College Center

### Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

PCHS is reconstituting the CTE Advisory Committee to increase community and business partnerships.

PCHS is contracting with educational equity partners.

PCHS is increasing its connections with community colleges, CSU, and UC.

### Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

PCHS will increase engagement from underrepresented families by:

1. Workshops for parents on themes or practices to help parents to support their students at home.
2. Ensuring people from marginalized communities are represented in our partners.
3. Providing translation services during in-person meetings in the top three languages based on home language to bring the community together.
4. Increase Zoom and Webinar to reach more families. Calendar Saturday morning in-person meetings and Zooms (virtual) meetings.

### 9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage

**10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.**

Initial Implementation

**11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.**

Full Implementation and Sustainability

**12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.**

Full Implementation and Sustainability

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.**

Palisades Charter High School takes extraordinary pride in our ongoing process for seeking input for decisionmaking.

PCHS collaborates with all our educational partners consistently throughout the year via monthly a variety of public meetings: Board of Trustees meetings, Budget & Finance Committee, Long-term Strategic Planning committee, Academic Accountability committee, Department Chair meetings, community-wide surveys, student concern meetings, and so on. Our unique Board structure includes faculty/teacher, classified staff, unrepresented staff, student, parent (visiting, local) and community member representation.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.**

PCHS can further streamline educational partner onboarding to effectively participate in site and governance committee. Feedback was provided by the WASC visiting committee and PCHS will identify areas to improve the process for providing educational partner input.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.**

PCHS should maintain seats on committees and governance for members of the travelling communities, The Village Nation, and Fuerza Unida.

**STANDARD MET**

**Local Climate Survey**

This measure addresses information regarding the school environment based on a local climate survey administered every other year on the topics of school safety and connectedness.

LEAs report how they administered a local climate survey (at least every other year) that provides a valid measure of perceptions of school safety and connectedness to their local governing boards at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

The summary of progress is required to be based on information collected that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span.

**Local Climate Survey Summary**

**Prompt 1 (DATA):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

This year, PCHS administered the California Healthy Kids Survey (students, staff and parent surveys). Given that it was our first time utilizing this survey method, we will use this year as a baseline for survey participation/engagement metrics. In 2024-2025, PCHS plans to streamline student data into a single platform, to allow for deeper analysis and recommendations. In addition, PCHS utilized committee meetings and surveys to solicit feedback on one-time relief spending plans and school priorities.

**Prompt 2 (MEANING):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The feedback from the surveys and committee meetings indicated that PCHS should continue investing (or consider increasing investment) in the areas of technology, mental health, and academic achievement. Specifically, two student sub-groups were identified for additional ELA and math support.

**Prompt 3 (USE):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

In 2024-25, the school has increased its school psychologist count by +1.0 FTE. This further supports the schools investment into mental health. In addition, the school is purchasing 800+ devices to maintain a 1:1 student device model. Lastly, additional intervention services, tutoring and paraprofessional support is being planned to support students in identified areas.

# Coversheet

## ELD (English Learner Development) Redesignation Criteria

**Section:** V. Academic Excellence  
**Item:** B. ELD (English Learner Development) Redesignation Criteria  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** ELD Redesignation Criteria 12\_10\_2024.pdf

# “Redesignation” RFEP From the Program:

1. **ELPAC: Level 4 on Summative**
2. **NWEA: Percentile in middle (Yellow Band) 41st to 61st percentile**
3. **CLASS: C or better in English**
4. **Parental Consultation**



# Coversheet

## Math Data Presentation/Information

**Section:** V. Academic Excellence  
**Item:** C. Math Data Presentation/Information  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Two-Year Math Test Data 12\_10\_2024.pdf



# Report Options

Year:

2022-23

Grade:

All Grades

Student Group:

All Students (Default)

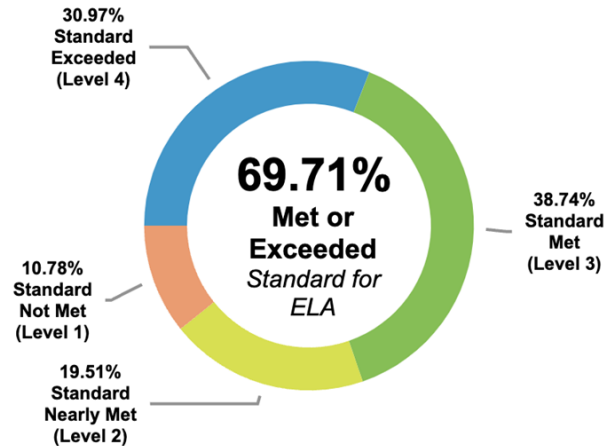
School Type:

All Schools

2022-2023

## ELA

Percent of students within each achievement level

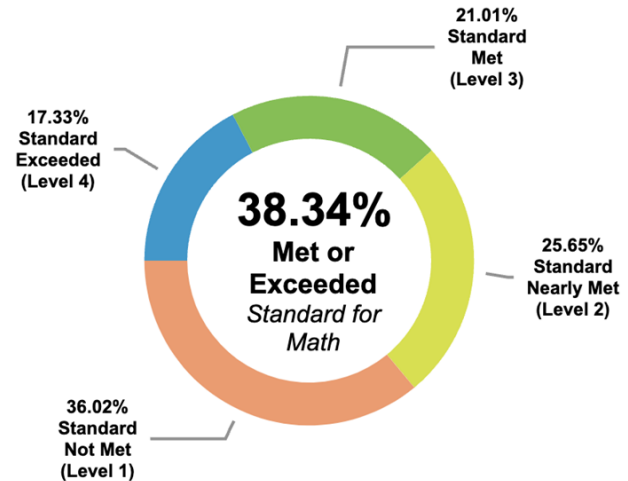


[VIEW ELA DETAILED TEST RESULTS](#)

Powered by BoardOnTrack

## Mathematics

Percent of students within each achievement level



[VIEW MATH DETAILED TEST RESULTS](#)

# Report Options

Year:

2023-24

Grade:

All Grades

Student Group:

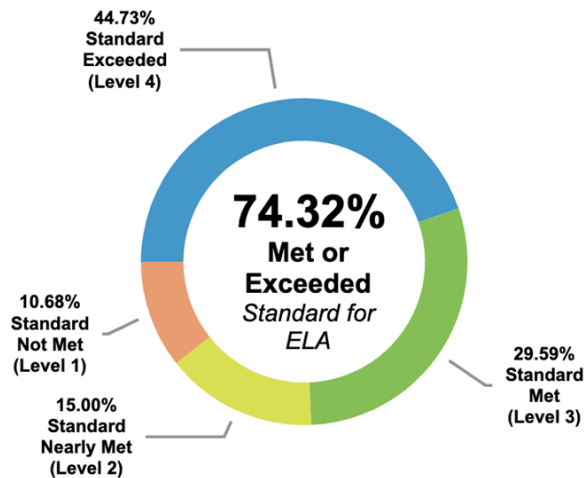
All Students (Default)

School Type:

All Schools

## ELA

Percent of students within each achievement level

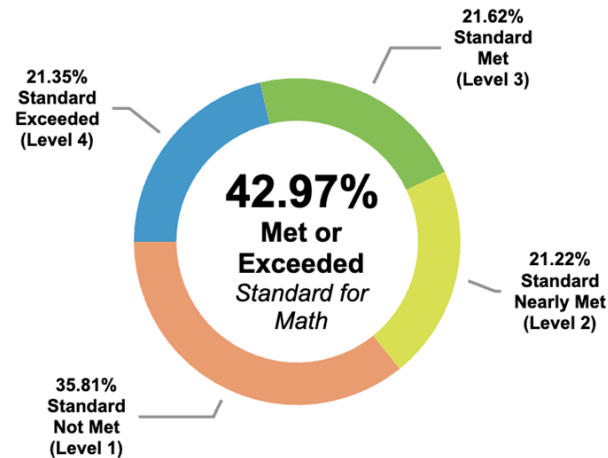


[VIEW ELA DETAILED TEST RESULTS](#)

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## Mathematics

Percent of students within each achievement level



[VIEW MATH DETAILED TEST RESULTS](#)

50 of 119

2023-2024

# Mathematics Two-Year Achievement

Group	Students Tested	2023 Below	2023 Above Students	Students Tested	2024 Below	2024 Above
All Groups	733	61%	38%	740	56%	42%

# Mathematics Two-Year Achievement

Group	Students Tested	2023 Below	2023 Above Students	Students Tested	2024 Below	2024 Above
All Groups	733	61%	38%	740	56%	42%
Hispanic/Latino	165	75%	24%	186	71%	27%
Asian	49	24%	75%	30	42%	56%
Black or African American	64	93%	6%	61	81%	17%
White	389	55%	44%	390	49%	49%
Native Hawaiian or Pacific Islander	0	0%	0%	1	100%	0%
Race of 2+	49	57%	42%	67	41%	57%
Filipino	6	66%	33%	5	40%	60%

# Math cont.

Group	Students Tested	2023 Below	2023 Above Students	Students Tested	2024 Below	2024 Above
English Only	585	59%	50%	582	52%	46%
EL	4	100%	0%	5	100%	0%
Initial Fluent English Proficient	48	56%	43%	60	59%	40%
RFEP	96	73%	25%	92	76%	22%
TBD	0	0%	0%	1	100%	0%
Virtual Academy	N/A			84	79%	21%
Pali Academy				26	100%	0%

# MATH NWEA SPRING 2023-2024

District Profile

## Achievement Overview

Palisades Charter High School (District) | Math K-12

Grade	Achievement Spring 2023-2024 Median and Distribution	Number of Students
All Grades		2787

District Profile

## Achievement by Grade

Palisades Charter High School (District) | Math K-12

Grade ↑	Achievement Spring 2023-2024 Median and Distribution	Sort by	Average RIT	Number of Students
Grade 9		-- select an option --	240	675
Grade 10		-- select an option --	246	705
Grade 11		-- select an option --	249	704
Grade 12		-- select an option --	245	703

Percentiles Key ● 1st - 20<sup>th</sup> ● 21st - 40<sup>th</sup> ● 41st - 60<sup>th</sup> ● 61st - 80<sup>th</sup> ● >80<sup>th</sup>

Powered by BoardOnTrack

# MATH NWEA FALL 2024-2025

District Profile

## Achievement Overview

Palisades Charter High School (District) | Math K-12

Grade	Achievement Fall 2024-2025 Median and Distribution	Number of Students
All Grades		2774

District Profile

## Achievement by Grade

Palisades Charter High School (District) | Math K-12

Grade ↑	Achievement Fall 2024-2025 Median and Distribution	Sort by	Average RIT	Number of Students
Grade 9		-- select an option --	241	682
Grade 10		-- select an option --	242	686
Grade 11		-- select an option --	246	690
Grade 12		-- select an option --	244	716

Percentiles Key ● 1st - 20<sup>th</sup> ● 21st - 40<sup>th</sup> ● 41st - 60<sup>th</sup> ● 61st - 80<sup>th</sup> ● >80<sup>th</sup>

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# SUMMARY

Based on the two-year data shown:

- SBAC MATH increased from 2022-2023 by about 4.6%



# Coversheet

## CA Alternative Diploma

**Section:** V. Academic Excellence  
**Item:** D. CA Alternative Diploma  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Alternative Diploma Presentation 12\_10\_2024.pdf

# ALTERNATIVE DIPLOMA PATHWAY

For Students who Qualify for the  
California Alternate Assessment



**12.10** | **5:00** | **PALISADES**  
**2024** | **PM** | **CHARTER HS**

Co-Presenters:  
Dr. Ian Sayer, Special Education Director/ AP  
Dr. Annette Kennedy, Special Education Coordinator

# Eligibility for Diploma with Exemptions

EC Sections [51225.31](#) and [51225.32](#)

**1**

**Are currently eligible for an IEP**

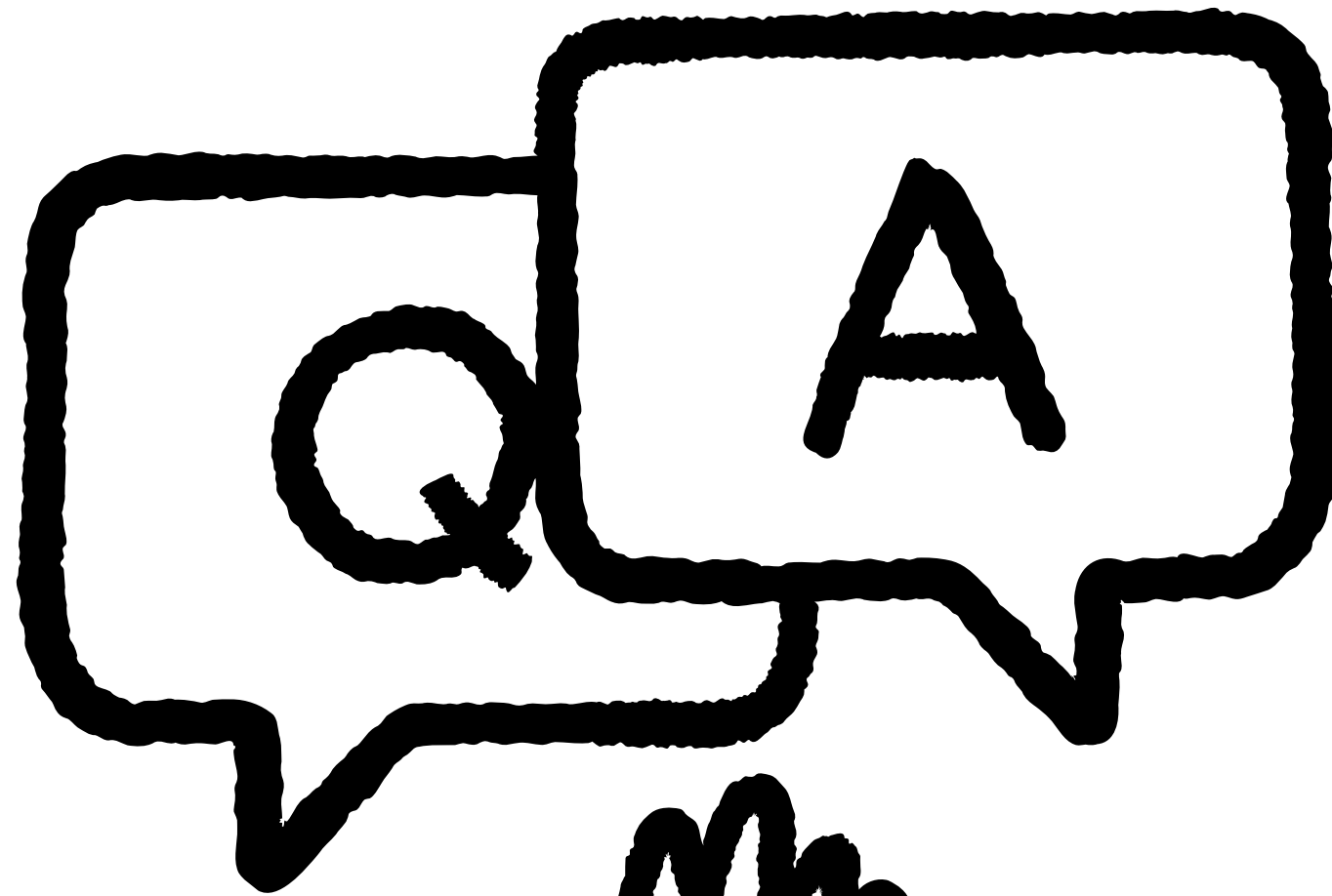
**2**

**Eligible to take the California Alternative Assessment (CAA) as determined by their IEP Team and noted in Section K of the IEP document**

**3**

**Completed state standards-aligned coursework to meet statewide course requirements**

# CDE Frequently Asked Questions



**Is it a "Regular Diploma?"**

**CALPADS reporting?**



**How does it look on the transcript?**

# Diploma

**Available for all students who meet requirements:**

- **A-G coursework**
- **CDE Requirements**
- **Additional PALI Requirements\***

*PALI*

***Implementation***

# Diploma with Exemptions

**Available for some students:**

- **EC51225.1** – foster, homeless, military, former juvenile court, migratory, or newcomer pupils
- **EC 51225.31 and EC 51225.32** – significant cognitive disability

# Certificate of Completion

**Available only to students with disabilities:**

**IEP Team Consideration Only**

# Graduation Requirements

## CDE Course Requirements

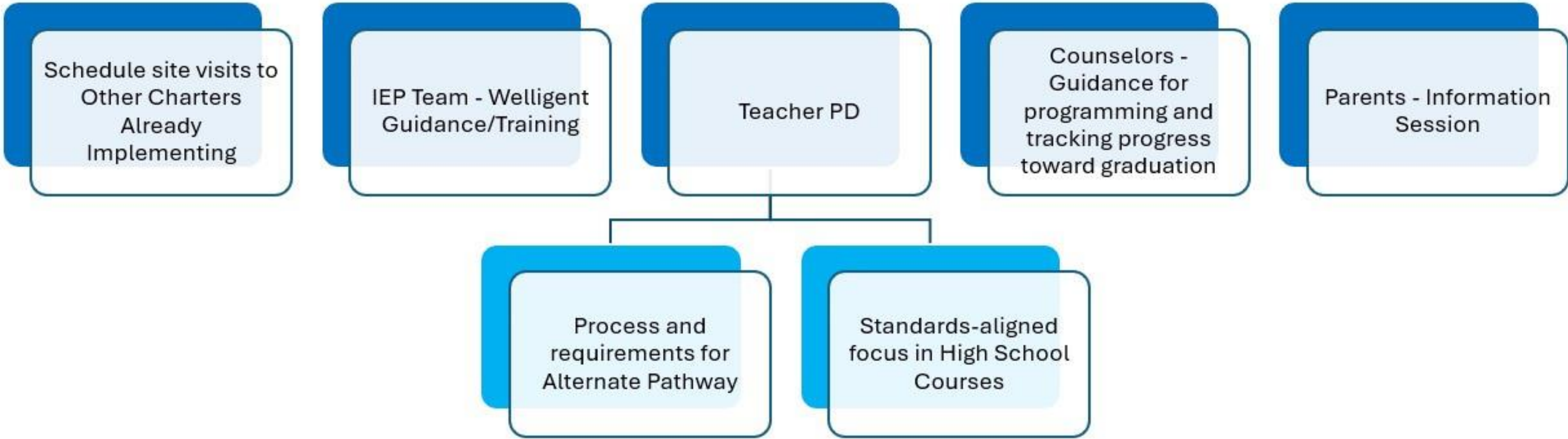
- English, Math, Social Studies, Science, Physical Education and VAPA/World Language/CTE
- 130 Credits Total
- Ethnic Studies becomes a requirement for the class of 2030.

Subject Area	State Minimum
English	3 years
Math 1 year must be Algebra aligned	2 years
Social Studies 1 year World History 1 year US History 1 semester Government 1 semester Economics	3 years
Science 1 year Biological Science 1 year Physical Science	2 years
Physical Education	2 years
Visual and Performing Arts, World Language, or Career Technical Education	1 year

# Alternate Diploma Suggested Course of Study

Grade 9	Grade 10	Grade 11	Grade 12
<ul style="list-style-type: none"> <li>● <b>Practical English 9A/9B</b></li> <li>● <b>Practical Math – Algebra A/B</b></li> <li>● <b>Practical Biological Science A/B</b></li> <li>● <b>Physical Education or Adapted Physical Education</b></li> </ul>	<ul style="list-style-type: none"> <li>● Practical English 10A/10B</li> <li>● Practical Math – Geometry A/B</li> <li>● Practical World History A/B</li> <li>● Physical Education or Adopted Physical Education</li> </ul>	<ul style="list-style-type: none"> <li>● Practical English 11A/11B</li> <li>● Practical Physical Science A/B</li> <li>● Practical United States History A/B</li> </ul>	<ul style="list-style-type: none"> <li>● Practical American Government</li> <li>● Practical Economics</li> <li>● Practical Artistic Expression A/B</li> </ul>
<b>Elective Choices</b>	Elective Choices	Elective Choices	Elective Choices

# Next Steps

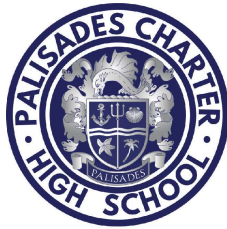




# Coversheet

## 2024-2025 First Interim Financial Report

**Section:** VI. Finance  
**Item:** A. 2024-2025 First Interim Financial Report  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2024-25 First Interim Report.pdf



# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

## CHIEF BUSINESS OFFICER

### COVER SHEET FOR AGENDA ITEMS

**December 10, 2024**

#### TOPIC/ AGENDA ITEM:

VI. FINANCE

A. First Interim Financial Report

#### PERSONNEL INVOLVED:

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

#### ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2024-2025 First Interim Financial Report. The report covers the period of July 1, 2024 through October 31, 2024 and confirms that the school can meet financial obligations in the current year and subsequent two (2) years.

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

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

The action requested of the Board today will support the school's financial goal, specifically maintaining compliance and transparency for PCHS.

#### CHIEF BUSINESS OFFICER'S RECOMMENDATION:

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

#### RECOMMENDED MOTION:

“To approve the 2024-2025 First Interim Financial Report.”

---

Joseph Lin  
Chief Business Officer

# 2024-2025 First Interim Report

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PALISADES CHARTER HIGH SCHOOL

DECEMBER 10, 2024

# Key Assumptions used in the 2024-25 PCHS Budget Proposal

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## **ADA (Average Daily Attendance): 2,790**

- Assumes enrollment of 3,000 & 93% 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

## **COLA, Contribution Rates, ect.**

- Using the amounts recommended by the Department of Finance for COLA, STRS, PERS, unemployment insurance, Mandate Block Grant, etc.

## **One-Time Discretionary Funds**

- Not included. Once more detail is released, we will account for it during Budget Revision.

# Key Assumptions used in the 2024-25 PCHS Budget Proposal

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## Vendor Increases

- General Liability/Worker's Comp: -11.1%
- Health & Welfare Benefits (SISC): varies by plan, but the average is 5.5%
- Transportation: -1%
- Security, Janitorial: 8%
- Food Service: 5.5%

# Purpose of First Interim & Assumptions

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The purpose of the First Interim report is to provide all educational partners, along with the State of CA, with a snapshot of PCHS' financial condition at a point in time.

The report covers the period of July 1, 2024 through October 31, 2024

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

The following assumptions were made when projecting our first interim budget:

- **Slight Decrease in ADA**
  - Decrease from 2,790 to 2,755
- **Unduplicated Pupil Count: 791**
- **Accounted for sources of one-time funds**
  - ESSER III: \$203,880
- **Accounted for increases in contracted vendor services: \$424,214**

# 2024-25 1<sup>st</sup> Interim Executive Summary

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**1<sup>st</sup> Interim Net Income of (\$75,147) is \$670,325 lower than budget:**

## **Revenue:**

- LCFF funding decreased \$347,611
- Federal Café Revenue and utilization of ESSER III grants increased \$373,616
- State Café and State Revenues increased \$286,852

## **Expenditures:**

- Personnel expenditures increased \$419,313
- Service costs increased \$424,214
- Supply cost increased \$41,761

# 2024-2025 Budget Update

	<b>2023-2024 Unaudited Actuals (UA) 8/15/24</b>	<b>2024-25 Adopted Budget 6/11/24</b>	<b>2024-2025 First Interim 10/31/24</b>	<b>2024-25 \$ Var First Interim vs Budget</b>
<b>Total Revenues</b>	48,662,303	43,914,858	44,126,344	211,486
<b>Total Expenses</b>	42,952,111	43,319,680	44,201,491	881,811
<b>Net Balance</b>	<b>5,710,192</b>	<b>595,178</b>	<b>(75,147)</b>	<b>(670,325)</b>



# 2024-2025 First Interim Revenues

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REVENUE	2024-25 Adopted Budget 6/11/24	2024-2025 First Interim 10/31/24	2024-25 \$ Var First Interim vs Budget
<b>LCFF</b>	36,501,227	36,153,616	(347,611)
<b>Federal Resources</b>	1,310,896	1,684,512	373,616
<b>State Revenues</b>	1,790,119	2,076,971	286,852
<b>Local</b>	4,312,615	4,211,244	(101,371)
<b>Total Revenues</b>	<b>43,914,858</b>	<b>44,126,344</b>	<b>211,486</b>

# Revenues: First Interim vs Adopted Budget

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## LCFF:

- Decreased LCFF: **\$347,611** was driven by slightly lower ADA
- **Federal:**
  - The increase of **\$373,616** is largely attributed to obligating \$203,880 of ESSER III funds and \$150,000 in additional Federal Nutrition
- **State:**
  - The increase of **\$286,852** is attributed to an increase State Nutrition reimbursements. (in line with 2023-24 Unaudited Actuals)
- **Local:**
  - The decrease of **\$101,371** from a projected decline in permit revenue.

# 2024-2025 First Interim Expenditures

<b>EXPENSES</b>	<b>2024-25 Adopted Budget 6/11/24</b>	<b>2024-2025 First Interim 10/31/24</b>	<b>2024-25 \$ Var First Interim vs Budget</b>
<b>Certificated Salaries</b>	16,827,799	17,014,115	186,316
<b>Classified Salaries</b>	4,971,717	5,322,964	351,247
<b>Employee Benefits</b>	10,596,738	10,478,487	(118,250)
<b>Supplies</b>	1,501,246	1,543,006	41,761
<b>Services</b>	7,917,169	8,341,383	424,214
<b>Capital Outlay</b>	657,982	657,982	-
<b>Depreciation</b>	1,140,000	1,140,000	-
<b>Other Outgo</b>	365,012	361,536	(3,476)
<b>Total Expenses</b>	<b>43,319,680</b>	<b>44,201,491</b>	<b>881,811</b>
<b>Net Balance (Financial Statement)</b>	<b>595,178</b>	<b>(75,147)</b>	<b>(670,325)</b>

# Expenditures: First Interim vs Adopted Budget

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## ***Certificated/Classified Expense: Increased by \$537,563***

- Increased Certificated salaries by **\$186,316** due to increased sub usage
- Classified salaries increased by **\$351,247** due to additional use of clerical staff and aids

## ***Benefits: decreased by \$118,250***

- STRS/PERS & Payroll taxes increased by **\$123,944** due increased staff expenditures
- Health Benefits decreased by **-\$423,566** due to lower billing costs

***Services: increased by \$424,214***, increases in the usage of SPED consultants for personnel vacancies, custodial, building maintenance, and transportation costs.

- Transportation increased by **\$142,408** due to greater utilization of buses
- Custodial and building maintenance increased by **\$336,675**
  - Custodial budget under budgeted by ~\$75,000 in annual floor waxing projects

# Looking Ahead to Second Interim

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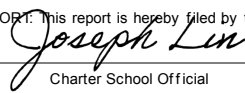
- **Closely monitor ADA** and continue with enrollment/attendance outreach
- **Evaluate remaining budget and identify areas of cost savings or deferred expenditures**
- **Monitor State Budget**
  - Governor's January workshop will provide guidance for 2024-25 budget and address \$55 billion budget deficit
- **Track COLA projection and inflation rates for 2024-25**
  - Critical because this impacts vendor cost/contract increases as well as salary increases
- **Evaluate maintenance schedule / facilities master plan**

Charter Number: \_\_\_\_\_ 037 \_\_\_\_\_

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

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_



Date: \_\_\_\_\_ 12/05/2024 \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed Name: \_\_\_\_\_ Joseph Lin \_\_\_\_\_

Title: \_\_\_\_\_ Chief Business Officer \_\_\_\_\_

For additional information on the interim report, please contact:

Charter School Contact: \_\_\_\_\_

Joseph Lin \_\_\_\_\_

Name \_\_\_\_\_

Chief Business Officer \_\_\_\_\_

Title \_\_\_\_\_

310.230.7235 \_\_\_\_\_

Telephone \_\_\_\_\_

jlin@palhigh.org \_\_\_\_\_

E-mail Address \_\_\_\_\_

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	36,501,227.00	36,501,227.00	10,483,071.94	36,153,616.00	(347,611.00)	-1.0%
2) Federal Revenue		8100-8299	1,310,896.00	1,310,896.00	570,439.00	1,684,513.00	373,617.00	28.5%
3) Other State Revenue		8300-8599	1,790,119.00	1,790,119.00	370,833.91	2,076,971.00	286,852.00	16.0%
4) Other Local Revenue		8600-8799	4,312,615.00	4,312,615.00	1,423,330.63	4,211,245.00	(101,370.00)	-2.4%
5) TOTAL, REVENUES			43,914,857.00	43,914,857.00	12,847,675.48	44,126,345.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	16,827,798.00	16,827,798.00	5,570,114.63	17,014,114.63	(186,316.63)	-1.1%
2) Classified Salaries		2000-2999	4,971,716.00	4,971,716.00	1,643,963.82	5,322,963.70	(351,247.70)	-7.1%
3) Employee Benefits		3000-3999	10,596,738.00	10,596,738.00	3,275,872.49	10,478,487.29	118,250.71	1.1%
4) Books and Supplies		4000-4999	1,505,246.00	1,505,246.00	807,761.52	1,543,006.52	(37,760.52)	-2.5%
5) Services and Other Operating Expenses		5000-5999	7,917,169.00	7,917,169.00	2,744,483.23	8,341,383.21	(424,214.21)	-5.4%
6) Depreciation and Amortization		6000-6999	1,140,000.00	1,140,000.00	0.00	1,140,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	365,012.00	365,012.00	122,724.00	361,536.00	3,476.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			43,323,679.00	43,323,679.00	14,164,919.69	44,201,491.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			591,178.00	591,178.00	(1,317,244.21)	(75,146.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			591,178.00	591,178.00	(1,317,244.21)	(75,146.35)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,370,866.16	15,370,866.16		15,126,277.49	(244,588.67)	-1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,370,866.16	15,370,866.16		15,126,277.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,370,866.16	15,370,866.16		15,126,277.49		
2) Ending Net Position, June 30 (E + F1e)			15,962,044.16	15,962,044.16		15,051,131.14		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,403,452.33	3,403,452.33		3,614,662.15		
c) Unrestricted Net Position		9790	12,558,591.83	12,558,591.83		11,436,468.99		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	15,598,494.00	15,598,494.00	5,324,989.94	15,402,814.00	(195,680.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	10,385,940.00	10,385,940.00	1,549,420.00	10,365,940.00	(20,000.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	10,516,793.00	10,516,793.00	3,608,662.00	10,384,862.00	(131,931.00)	-1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>36,501,227.00</b>	<b>36,501,227.00</b>	<b>10,483,071.94</b>	<b>36,153,616.00</b>	<b>(347,611.00)</b>	<b>-1.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	200,000.00	200,000.00	0.00	350,000.00	150,000.00	75.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	740,968.00	740,968.00	240,832.00	731,673.00	(9,295.00)	-1.3%
Title I, Part A, Basic	3010	8290	255,285.00	255,285.00	148,657.00	283,416.00	28,131.00	11.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	49,690.00	49,690.00	59,494.00	54,913.00	5,223.00	10.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	1,189.00	1,189.00	1,189.00	New
Title III, English Learner Program	4203	8290	2,849.00	2,849.00	0.00	0.00	(2,849.00)	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	21,409.00	21,409.00	16,604.00	18,747.00	(2,662.00)	-12.4%
Career and Technical Education	3500-3599	8290	40,695.00	40,695.00	0.00	40,695.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	103,663.00	203,880.00	203,880.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,310,896.00</b>	<b>1,310,896.00</b>	<b>570,439.00</b>	<b>1,684,513.00</b>	<b>373,617.00</b>	<b>28.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	400,000.00	400,000.00	0.00	700,000.00	300,000.00	75.0%
Mandated Costs Reimbursements		8550	153,924.00	153,924.00	0.00	151,993.00	(1,931.00)	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	694,710.00	694,710.00	199,826.91	685,995.00	(8,715.00)	-1.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	342,000.00	342,000.00	1.00	342,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	199,485.00	199,485.00	171,006.00	196,983.00	(2,502.00)	-1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,790,119.00</b>	<b>1,790,119.00</b>	<b>370,833.91</b>	<b>2,076,971.00</b>	<b>286,852.00</b>	<b>16.0%</b>
<b>OTHER LOCAL REVENUE</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	950,000.00	950,000.00	254,769.41	850,000.00	(100,000.00)	-10.5%
Interest		8660	200,000.00	200,000.00	3,221.52	203,222.00	3,222.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,562,615.00	2,562,615.00	848,851.00	2,558,023.00	(4,592.00)	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	550,000.00	550,000.00	316,488.70	550,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,312,615.00</b>	<b>4,312,615.00</b>	<b>1,423,330.63</b>	<b>4,211,245.00</b>	<b>(101,370.00)</b>	<b>-2.4%</b>
<b>TOTAL, REVENUES</b>			<b>43,914,857.00</b>	<b>43,914,857.00</b>	<b>12,847,675.48</b>	<b>44,126,345.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,787,066.00	14,787,066.00	4,896,313.47	14,960,313.47	(173,247.47)	-1.2%
Certificated Pupil Support Salaries		1200	1,013,547.00	1,013,547.00	353,388.08	1,077,388.08	(63,841.08)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,027,185.00	1,027,185.00	320,413.08	976,413.08	50,771.92	4.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,827,798.00</b>	<b>16,827,798.00</b>	<b>5,570,114.63</b>	<b>17,014,114.63</b>	<b>(186,316.63)</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	862,337.00	862,337.00	268,990.47	974,810.22	(112,473.22)	-13.0%
Classified Support Salaries		2200	210,710.00	210,710.00	96,043.42	243,223.67	(32,513.67)	-15.4%
Classified Supervisors' and Administrators' Salaries		2300	452,205.00	452,205.00	149,530.81	477,530.81	(25,325.81)	-5.6%
Clerical, Technical and Office Salaries		2400	2,030,377.00	2,030,377.00	691,413.25	2,220,413.25	(190,036.25)	-9.4%
Other Classified Salaries		2900	1,416,087.00	1,416,087.00	437,985.87	1,406,985.75	9,101.25	0.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,971,716.00</b>	<b>4,971,716.00</b>	<b>1,643,963.82</b>	<b>5,322,963.70</b>	<b>(351,247.70)</b>	<b>-7.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,274,233.00	3,274,233.00	1,054,133.13	3,373,252.61	(99,019.61)	-3.0%
PERS		3201-3202	1,382,079.00	1,382,079.00	418,201.15	1,506,023.34	(123,944.34)	-9.0%
OASDI/Medicare/Alternative		3301-3302	647,719.00	647,719.00	201,269.95	638,838.69	8,880.31	1.4%
Health and Welfare Benefits		3401-3402	4,211,647.00	4,211,647.00	1,258,970.26	3,788,080.65	423,566.35	10.1%
Unemployment Insurance		3501-3502	108,998.00	108,998.00	0.00	108,998.00	0.00	0.0%
Workers' Compensation		3601-3602	182,062.00	182,062.00	123,281.00	369,843.00	(187,781.00)	-103.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	790,000.00	790,000.00	220,017.00	693,451.00	96,549.00	12.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,596,738.00</b>	<b>10,596,738.00</b>	<b>3,275,872.49</b>	<b>10,478,487.29</b>	<b>118,250.71</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	41,304.40	41,304.40	(41,304.40)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	511,002.00	511,002.00	198,084.08	528,329.08	(17,327.08)	-3.4%
Noncapitalized Equipment		4400	644,244.00	644,244.00	535,127.99	620,127.99	24,116.01	3.7%
Food		4700	350,000.00	350,000.00	33,245.05	353,245.05	(3,245.05)	-0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,505,246.00</b>	<b>1,505,246.00</b>	<b>807,761.52</b>	<b>1,543,006.52</b>	<b>(37,760.52)</b>	<b>-2.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,000.00	110,000.00	40,196.51	110,196.51	(196.51)	-0.2%
Dues and Memberships		5300	598,075.00	598,075.00	440,168.48	515,168.48	82,906.52	13.9%
Insurance		5400-5450	510,555.00	510,555.00	338,887.07	658,887.07	(148,332.07)	-29.1%
Operations and Housekeeping Services		5500	674,483.00	674,483.00	215,466.42	708,466.42	(33,983.42)	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	443,000.00	443,000.00	179,521.58	499,521.58	(56,521.58)	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,524,145.00	5,524,145.00	1,510,474.65	5,789,374.63	(265,229.63)	-4.8%
Communications		5900	56,911.00	56,911.00	19,768.52	59,768.52	(2,857.52)	-5.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,917,169.00</b>	<b>7,917,169.00</b>	<b>2,744,483.23</b>	<b>8,341,383.21</b>	<b>(424,214.21)</b>	<b>-5.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	1,140,000.00	1,140,000.00	0.00	1,140,000.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>1,140,000.00</b>	<b>1,140,000.00</b>	<b>0.00</b>	<b>1,140,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	365,012.00	365,012.00	122,724.00	361,536.00	3,476.00	1.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>365,012.00</b>	<b>365,012.00</b>	<b>122,724.00</b>	<b>361,536.00</b>	<b>3,476.00</b>	<b>1.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENSES			43,323,679.00	43,323,679.00	14,164,919.69	44,201,491.35		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	100,995.18
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	181,327.71
6266	Educator Effectiveness, FY 2021-22	92,343.46
6546	Mental Health-Related Services	211,209.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	925,636.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	6,984.73
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	232,383.00
7413	A-G Learning Loss Mitigation Grant	18,415.25
7435	Learning Recovery Emergency Block Grant	1,845,367.00
Total, Restricted Net Position		3,614,662.15

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	2,790.00	2,790.00		2,755.00	(35.00)	-1.0%
<b>6. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,790.00	2,790.00	0.00	2,755.00	(35.00)	-1.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,790.00	2,790.00	0.00	2,755.00	(35.00)	-1.0%



Palisades Charter High School -2024-2025 Adopted Budget, First Interim Report 10.31.24

		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
<b>A. Revenues</b>							
LCFF/Revenue Limit Sources							
State Aid	8011	20,614,514	15,598,494		15,598,494	15,402,814	ADA Estimate at 2755 at 1st Interim, decline of 35 ADA from Budget
Education Protection Act	8012	5,115,989	10,385,940		10,385,940	10,365,940	ADA Estimate at 2755 at 1st Interim, decline of 35 ADA from Budget
State Aid (Prior Years)	8019	8,174			-	-	
In Lieu of Property Tax	8096	11,092,739	10,516,793		10,516,793	10,384,862	calculated at \$3769.46/ADA per LAUSD RSA (April 2024)
<b>Total, LCFF/Revenue Limit Resources</b>		<b>36,831,416</b>	<b>36,501,227</b>	<b>-</b>	<b>36,501,227</b>	<b>36,153,616</b>	
<b>Federal Revenues</b>							
Special Education - IDEA	8285	720,512		740,968	740,968	731,673	\$265.58/ADA (As of April RSA)
Child Nutrition - Federal	8220	377,026		200,000	200,000	350,000	
<b>Other Federal</b>		-			-	-	
Title I	8290	255,668		255,285	255,285	283,416	per CDE 8/22/24
Title II	8290	50,501		49,690	49,690	54,913	per CDE 8/22/24
Title III - English Learners (4203)	8290	-		2,849	2,849	-	per CDE 8/22/24
Title III - Immigrant (4201)	8290	-		-	-	1,189	per CDE 8/22/24
Title IV	8290	21,866		21,409	21,409	18,747	per CDE 8/22/24
Perkins	8290	38,821		40,695	40,695	40,695	per CTE Budget
Dept of Rehab	8290	-			-	-	
Child Nutrition - Supply Chain (5466)	8220	181,328			-	-	
ELC COVID Testing Award	8290	-			-	-	
ESSR I (COVID-19 Grant)	8290	-			-	-	
ESSR II (COVID-19 Grant)	8290	-			-	-	
ESSR III (COVID-19 Grant) (3213)	8290	1,088,338			-	102,474	Fully obligated by 9/30/2024
ESSER III - Learning Loss (3214)	8290	442,909			-	-	
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			-	-	
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290	238,439			-	101,406	Fully obligated by 9/30/2024

		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290	1,368			-	-	
Learning Loss & Mitigation (CRF)	8290	-			-	-	
Learning Loss & Mitigation (GEER)	8290	-			-	-	
<b>Total, Federal Resources</b>		<b>3,433,354</b>	<b>-</b>	<b>1,310,896</b>	<b>1,310,896</b>	<b>1,684,512</b>	
Other State Revenues							
Child Nutrition - State	8520	720,887		400,000	400,000	700,000	In line with 2023-4 Unaudited Actuals
Mandated Cost Reimbursement	8550	148,426	153,924		153,924	151,993	\$55.17/ADA
Supplemental Block Grant	8590	32,063			-	-	
State Lottery (Non Prop 20)	8560	619,655	493,830		493,830	487,635	\$177/ADA
State Lottery (Prop 20)	8560	323,761		200,880	200,880	198,360	\$72/ADA
CTE	8590	501,404			-	342,000	per CTE Budget
Arts and Music in Schools (AMS)	8590	388,392			-	-	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Arts, Music & Instructional Materials Block Grant (6762)	8590	859,896			-	-	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Learning Recovery Emergency Block Grant (7435)	8590	(264,144)			-	-	Negative revenue adjustment by the state
Special Ed - Mental Health (65460)	8590	222,401		199,485	199,485	196,983	\$71.50/ADA, New for 23/24
<b>Total, State Revenues</b>		<b>3,967,460</b>	<b>647,754</b>	<b>1,142,365</b>	<b>1,790,119</b>	<b>2,076,971</b>	
Other Local Revenues							
Special Education - AB602	8677	2,667,711		2,562,615	2,562,615	2,558,023	\$918.50/ADA
Food Service Sales	8634	42,560		50,000	50,000	50,000	
Leases & Rentals	8650	847,003		950,000	950,000	850,000	
Interest	8660	545,176		200,000	200,000	203,222	
LAUSD SpEd Option 3 Grant	8697	-		100,000	100,000	100,000	
Fundraising	8699	327,623		450,000	450,000	450,000	
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-			-	-	
General Fund Contribution (unaudited only)	8980	-			-	-	
<b>Total, Other Local Revenues</b>		<b>4,430,074</b>	<b>-</b>	<b>4,312,615</b>	<b>4,312,615</b>	<b>4,211,244</b>	
<b>Total Revenues</b>		<b>48,662,303</b>	<b>37,148,982</b>	<b>6,765,876</b>	<b>43,914,858</b>	<b>44,126,344</b>	

		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
<b>B. Expenditures</b>							
Certificated Salaries							
Teachers' Salaries-Full-Time	1110	14,542,828	12,320,628	1,828,239	14,148,867	14,190,216	Projecting: High substitute usage (illness, leaves, PD, etc.). Similar to 2023-24 Unaudited Actuals
Teachers Salaries-Librarian	1130	152,657	165,849		165,849	152,657	
Teachers' Salaries-Substitute	1160	575,145	472,350		472,350	617,441	
Cert Pupil Supp Sal-Counselors	1200	928,480	1,013,547		1,013,547	1,077,388	
Cert Administrators	1310	907,695	897,786		897,786	976,413	
Other Support/Step& Column Impact	1330		129,399		129,399		
Auxiliaries/Periods/Net	1930				-		
FTEs Increase/Decrease					-		
Impact of Tentative UTLA Agreement					-		
Certificated Off-Schedule Pay					-		
ESSER II/III funded certificated time					-		
ELO Related Certificated Time	1110				-		Estimated additional PD expense for 2023-24 (ELO). None planned yet for 2024-25
<b>Total, Certificated Salaries</b>		<b>17,106,805</b>	<b>14,999,560</b>	<b>1,828,239</b>	<b>16,827,799</b>	<b>17,014,115</b>	
Classified Salaries							
Instruct Aide	2110	859,610		862,337	862,337	915,223	
Maint/Operations	2210	250,780	210,710		210,710	243,224	
Classified Administrators	2310	481,755	452,205		452,205	477,531	
Cler Tech Office Staff Sal-FT	2410	1,931,659	1,923,706		1,923,706	2,200,413	
Food Services	2130	56,423	-	66,672	66,672	59,587	
Cler Tech Off Staff Sal-Sub	2460	-	-	40,000	40,000	20,000	
Other Classified	2910	1,178,199	1,103,750	100,500	1,204,250	1,081,242	
Math Paraprofessionals	2920	308,405		211,837	211,837	325,744	
Impact Step & Column/Prposed New Positions/Hours					-		
Classified Retro					-		
Classified Additional Time					-		
ELO Related Classified Time	2920				-		
<b>Total, Classified Salaries</b>		<b>5,066,832</b>	<b>3,690,371</b>	<b>1,281,346</b>	<b>4,971,717</b>	<b>5,322,964</b>	
Employee Benefits							
State Teachers Retirement System (STRS) , Certificated Positions	3111	3,142,721	2,864,916	349,194	3,214,110	3,294,008	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.

		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
State Teachers Retirement System (STRS), Classified Positions	3112	76,434	60,123		60,123	79,245	
Public Employees Retirement System (PERS), Certificated Positions	3211	31,373	37,230		37,230	61,563	
Public Employees Retirement System (PERS), Classified Positions	3212	941,126	998,245	346,604	1,344,849	1,444,460	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%
OASDI, Certificated Positions	3311	23,204	23,380		23,380	23,286	
OASDI, Classified Positions	3312	281,111	228,803	79,443	308,246	293,591	
Medicare, Cert Positions	3331	246,734	217,494	26,509	244,003	248,671	
Medicare, Class Positions	3332	72,450	53,510	18,580	72,090	73,291	
Hlth & Wlfr Benefits, Cert	3411	2,551,426	2,528,666	312,171	2,840,837	2,542,182	2024-25 rate increase of 5.5%
Hlth & Wlfr Benefits, Class	3412	1,187,979	995,946	374,863	1,370,809	1,245,899	2024-25 rate increase of 5.5%
State Unemploy Insur, Cert Pos	3511	32,093	74,998	9,141	84,139	84,139	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
State Unemploy Insur, Clas Pos	3512	13,754	18,452	6,407	24,859	24,859	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
Worker Comp Insur, Cert Pos	3611	132,176	127,443		127,443	258,888	2024-25 rate decrease of 11.1%
Worker Comp Insur, Class Pos	3612	56,833	54,619		54,619	110,955	2024-25 rate decrease of 11.1%
Lifetime Retiree Benefits, Cert	3931	508,867	553,000		553,000	588,558	Must fund at this level per actuary & LAUSD recommendation. May need to increase funding level according to new actuary valuation.
Lifetime Retiree Benefits, Class	3932	100,008	237,000		237,000	104,893	Must fund at this level per actuary & LAUSD recommendation. May need to increase funding level according to new actuary valuation.
<b>Total, Employee Benefits</b>		<b>9,398,291</b>	<b>9,073,826</b>	<b>1,522,912</b>	<b>10,596,738</b>	<b>10,478,487</b>	
Supplies							
Textbooks	4100	399,861			-	41,304	Finance recommends we purchases textbooks 2024-25 textbooks in current year, ESSER III funds were utilized. Amount reflects unbudgeted and necessary textbook purchases.
Instructional Materials	4300	-	300,718		300,718	255,245	
Instructional Materials - CTE	4300	332,456		144,783	144,783	147,409	CTE Expenses
Office (Tech) Supplies	4350	59,739	5,000		5,000	61,986	
Other Supplies	4390	54,250	56,500		56,500	63,689	
Non-Capitalized Equipment	4410	1,110,614	198,500	445,744	644,244	620,128	
Food Service Supplies	4700	402,957		350,000	350,000	353,245	Increase in number of meals served, resulting in increased food service supplies needed.
<b>Total, Supplies</b>		<b>2,359,877</b>	<b>560,718</b>	<b>940,527</b>	<b>1,501,246</b>	<b>1,543,006</b>	
Services							

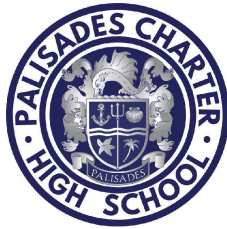
		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
Mileage & Car Allowances	5210	6,240	4,000	1,000	5,000	8,071	
Travel and Conferences	5220	113,028	30,000	75,000	105,000	102,125	PD funds mostly tied to restricted sources (Title II, Educator Effectiveness, etc)
Dues and Memberships/Subscriptions	5310	493,986	553,075	45,000	598,075	515,168	
Insurance	5400	453,260	510,555		510,555	658,887	
Operations & Housekeeping Supplies	5510	265,091	207,000		207,000	212,103	
Utilities	5520	568,768	467,483		467,483	496,363	Increase of 5% LAUSD RSA, increase from FY22-FY23 was 5%
Rentals/Leases/Repairs	5610	533,752	443,000		443,000	499,522	
Transportation	5811/5812	205,143	334,306	182,700	517,006	659,414	
Oth Contracted Services	5800	27,623	39,447		39,447	10,502	
STRS Int & Penalties	5803	886	1,200		1,200	1,251	
Contracted Services	5810	3,938,903	1,814,958	2,180,046	3,995,003	4,342,418	
Legal, Audit, & Election Costs	5821	570,258	147,892	296,006	443,898	393,475	
Advertisement	5831	1,200	1,575		1,575	-	
Computer/Technlgy Related Serv	5840	8,625	19,845		19,845	18,415	
Conslt/Ind Contractors(NonEmp)	5850	251,224	244,983		244,983	220,005	Teachers on Reserve - Sub teacher backfill
Fingrprt,Phys, XRY&Oth Emp Cst	5860	13,396	17,307		17,307	19,287	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	225,907	243,880		243,880	124,608	
Communications Services	5910	52,710	56,911		56,911	59,769	
<b>Total, Services</b>		<b>7,730,000</b>	<b>5,137,418</b>	<b>2,779,752</b>	<b>7,917,169</b>	<b>8,341,383</b>	
Captial Outlay							
Sites & Improvement	6100						
Buildings & Improvement	6200	(0)	660,750		660,750	657,982	Allocation for classroom and building deferred maintenance
Equipment & Technology	6400	0	400,000		400,000	(0)	
Equipment/Furniture Replacement	6500						
<b>Total, Captial Outlay</b>		<b>0</b>	<b>1,060,750</b>	<b>-</b>	<b>1,060,750</b>	<b>657,982</b>	
Depreciation Expense (Financial Reporting Basis)	6900	929,350	1,140,000	-	1,140,000	1,140,000	
Other Outgo							
Indirect Cost (LAUSD)	7299	360,955	365,012		365,012	361,536	Calculated at a rate of 1% of LCFF revenue
Interest	7438				-		

		2023-2024	2024-2025 Adopted Budget (DRAFT)			2024-2025 1st Interim Projection	Comments
Enrollment		2,988	3,000			2,907	
ADA		2,779	2,790			2,755	
Per student funding		12,992	13,121			13,121	
Description	Obj Code	Unaudited Actuals	Unrestricted	Restricted	Total	Total	
Fund 09 to Fund 20 Payment (Unaudited Only)							
<b>Total, Other Outgo</b>		360,955	365,012	-	365,012	361,536	
<b>Total Expenditures (Financial Reporting Basis)</b>		42,952,111	34,966,904	8,352,776	43,319,680	44,201,491	
<b>Total Expenditures (Cash Reporting Basis)</b>		42,022,760	34,887,654	8,352,776	43,240,430	43,719,473	
<b>C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis</b>		5,710,192	2,182,078	(1,586,900)	595,178	(75,147)	
<b>C. Ending Balance: Excess (Deficiency) - Cash Reporting</b>		6,639,542	2,261,328	(1,586,900)	674,428	406,871	(Revenue - Expenses: Cash Reporting Basis)
<b>D. Net Increase (Decrease)</b>		5,710,192	2,182,078	(1,586,900)	595,178	(75,147)	
<b>E. Fund Balance</b>							

# Coversheet

## 2023-24 Actuarial Valuation

**Section:** VI. Finance  
**Item:** B. 2023-24 Actuarial Valuation  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 2023-24 Actuarial Update.pdf



# PALISADES CHARTER HIGH SCHOOL

*Empowering Educational Excellence.*

## CHIEF BUSINESS OFFICER

### COVER SHEET FOR AGENDA ITEMS

**December 10, 2024**

#### TOPIC/ AGENDA ITEM:

VI. FINANCE  
D. 2023-24 Actuarial Valuation

#### PERSONNEL INVOLVED:

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

#### ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Each year, a member of the American Academy of Actuaries performs an actuarial valuation to determine PCHS' total OPEB liability (Other Post Employment Benefit). Given that PCHS previously offered a "lifetime health benefit," the school must closely monitor the OPEB liability and fund this retiree benefit over the next 20 years. The most recent actuarial valuation is for the period ending June 30, 2024. The Accumulated Postretirement Benefit Obligation increased by approximately 1.87% compared to the amount reported in PCHS's June 30, 2023 financial statement.

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

The action requested of the Board today will ensure fiscal compliance.

#### CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2023-24 Actuarial Valuation.

#### RECOMMENDED MOTION:

"To approve the 2023-24 Actuarial Valuation."

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Joseph Lin  
Chief Business Officer





October 31, 2024

Joseph Lin  
Chief Business Officer  
Palisades Charter High School (PCHS)  
15777 Bowdin Street  
Pacific Palisades, CA 90272

Re: ASC 715-60 Retiree Medical Final Disclosures for June 30, 2024 and Net Postretirement Benefit Cost for Fiscal Years Ending June 30, 2024 and June 30, 2025

Dear Joe:

This report sets forth the results of our actuarial valuation of the PCHS's post-retirement medical plan as of June 30, 2024.

Enclosed are the following exhibits that develop our results:

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

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

Sincerely,  
Foster & Foster Consulting Actuaries, Inc.

Carlos Diaz, ASA, EA, MAAA  
Senior Consulting Actuary



## Executive Summary

The purpose of this report is to assist PCHS in complying with the accounting and disclosure requirements of ASC 715-60 for the 2023-2024 fiscal year and determine PCHS's annual expense for the 2024-2025 fiscal year.

PCHS's Accumulated Postretirement Benefit Obligation was measured as of June 30, 2024 based on an actuarial valuation as of June 30, 2023. Standard actuarial update procedures were used to project from the valuation to the measurement dates.

Some of the highlights of our findings are as follows:

- The postretirement benefit obligations and annual expense under the accrual accounting standards of ASC 715-60, using a valuation date of June 30, 2023, are as follows:

Expected Postretirement Benefit Obligation	\$18,867,894
Accumulated Postretirement Benefit Obligation	17,483,614
Fair Value of Plan Assets	5,259,684
Funded Status (Liability)	(12,223,930)
Net Periodic Benefit Cost for 2023-2024	\$1,160,586
Total Recognized in CUNA for 2023-2024	(270,892)
Net Periodic Benefit Cost for 2024-2025	\$1,221,107
Total Recognized in CUNA for 2024-2025	(275,104)

- The Accumulated Postretirement Benefit Obligation increased by approximately 2.9% compared to the amount reported in PCHS's June 30, 2023 financial statement. The estimated changes are as follows:

Benefit obligation at beginning of year	\$16,982,950
Service cost	333,377
Interest cost	832,715
Benefits paid	(665,428)
Benefit obligation at end of year	\$17,483,614

- The Fair Value of Plan Assets increased by approximately 5.5% compared to the amount reported in PCHS's June 30, 2023 financial statement.

	06/30/2024	06/30/2023
Benefit obligation	\$17,483,614	\$16,982,950
Fair Value of Plan Assets	5,259,684	4,983,286

The balance of this report describes our findings in detail.



## Disclosure – Postretirement Benefit Obligations and Funded Status

	Fiscal Year End		
	06/30/2025	06/30/2024	06/30/2023
	Projected	Actual	Actual
<b>Change in Benefit Obligation</b>			
Benefit obligation at beginning of year	\$17,483,614	\$16,982,950	\$16,849,037
Service cost	350,046	333,377	346,419
Interest cost	858,941	832,715	825,540
Plan participants' contributions	0	0	0
Amendments	0	0	0
Actuarial (gains)/losses	0	0	(353,221)
Benefits paid <sup>a</sup>	(617,109)	(665,428)	(684,825)
<b>Benefit obligation at end of year</b>	<b>\$18,075,492</b>	<b>\$17,483,614</b>	<b>\$16,982,950</b>
<b>Change in Plan Assets</b>			
Fair value at beginning of year	\$5,259,684	\$4,983,286	\$4,852,673
Actual (expected) return on plan assets	262,984	276,398	130,613
Employer contributions <sup>a</sup>	617,109	665,428	684,825
Plan participants' contributions	0	0	0
Benefits paid <sup>a</sup>	(617,109)	(665,428)	(684,825)
Other disbursements	0	0	0
<b>Fair value at end of year</b>	<b>\$5,522,668</b>	<b>\$5,259,684</b>	<b>\$4,983,286</b>
<b>Funded Status</b>	<b>\$(12,552,824)</b>	<b>\$(12,223,930)</b>	<b>\$(11,999,664)</b>
<b>Amounts Recognized in Statement of Financial Position (SFP)</b>			
Non-current assets	\$0	\$0	\$0
Current liabilities	(638,417)	(617,109)	(584,869)
Non-current liabilities	(11,914,407)	(11,606,821)	(11,414,795)
<b>Total recognized in SFP</b>	<b>\$(12,552,824)</b>	<b>\$(12,223,930)</b>	<b>\$(11,999,664)</b>
<b>Amounts Recognized in Changes in Unrestricted Net Assets (CUNA)</b>			
Net transition obligation	\$3,311,734	\$3,863,690	\$4,415,646
Prior service cost (credit)	0	0	0
Net actuarial loss (gain)	(4,386,756)	(4,663,608)	(4,944,672)
<b>Total recognized in CUNA</b>	<b>\$(1,075,022)</b>	<b>\$(799,918)</b>	<b>\$(529,026)</b>
<b>Total Recognized in SFP and CUNA</b>	<b>\$(13,627,846)</b>	<b>\$(13,023,848)</b>	<b>\$(12,528,690)</b>
<b>Weighted Average Assumptions</b>			
Discount rate	5.00%	5.00%	5.00%
Expected return on assets	5.00%	5.00%	5.00%
<b>Assumed Healthcare Trend Rates</b>			
Initial medical/Rx rate	5.25%	5.50%	6.00%
Ultimate medical/Rx rate	4.00%	4.00%	4.00%
Year ultimate rate is reached	2070	2070	2070

<sup>a</sup> Includes adjustments for implicit subsidy credit (\$57,656, \$56,553, and \$40,888 for 2024-2025, 2023-24, and 2022-23, respectively).



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

	Fiscal Year End		
	06/30/2025	06/30/2024	06/30/2023
	Projected	Actual	Actual
<b>Net Periodic Benefit Cost</b>			
Service cost	\$350,046	\$333,377	\$346,419
Interest cost	858,941	832,715	825,540
Expect return on assets	(262,984)	(249,164)	(242,634)
Amortization of transition obligation	551,956	551,956	551,956
Amortization of prior service cost	0	0	0
Amortization of net loss (gain)	(276,852)	(308,298)	(294,782)
<b>Total Net Periodic Benefit Cost (NPBC)</b>	<b>\$1,221,107</b>	<b>\$1,160,586</b>	<b>\$1,186,499</b>
<b>Other Changes Recognized in Changes in Unrestricted Net Assets (CUNA)</b>			
Prior service cost for period	\$0	\$0	\$0
Net loss (gain) for period	0	(27,234)	(241,200)
Amortization of transition obligation	(551,956)	(551,956)	(551,956)
Amortization of prior service cost	0	0	0
Amortization of net loss (gain)	276,852	308,298	294,782
<b>Total recognized in CUNA</b>	<b>\$(275,104)</b>	<b>\$(270,892)</b>	<b>\$(498,374)</b>
<b>Total Recognized in NPBC and CUNA</b>	<b>\$946,003</b>	<b>\$889,694</b>	<b>\$688,125</b>
<b>Weighted Average Assumptions</b>			
Discount rate	5.00%	5.00%	5.00%
Expected return on assets	5.00%	5.00%	5.00%
<b>Assumed Healthcare Trend Rates</b>			
Initial medical/Rx rate	5.50%	6.00%	6.50%
Ultimate medical/Rx rate	4.00%	4.00%	4.00%
Year ultimate rate is reached	2070	2070	2070



## Supplemental Information – Changes in Accrued Cost and Unrecognized Items

	Fiscal Year End		
	06/30/2025	06/30/2024	06/30/2023
	Projected	Actual	Actual
<b>Change in (Accrued) Benefit Cost</b>			
(Accrued) benefit cost at beginning	\$(13,023,848)	\$(12,528,690)	\$(12,027,016)
Net periodic benefit cost	(1,221,107)	(1,160,586)	(1,186,499)
Employer contributions	617,109	665,428	684,825
(Accrued) benefit cost at end of year	<b>\$(13,627,846)</b>	<b>\$(13,023,848)</b>	<b>\$(12,528,690)</b>
<b>Change in Net Transition Obligation</b>			
Net transition obligation at beginning	\$3,863,690	\$4,415,646	\$4,967,602
Amount recognized	(551,956)	(551,956)	(551,956)
Other adjustments	0	0	0
Net transition obligation at end of year	<b>\$3,311,734</b>	<b>\$3,863,690</b>	<b>\$4,415,646</b>
<b>Change in Unrecognized Prior Service Cost</b>			
Unrecognized prior service cost at beginning of year	\$0	\$0	\$0
Amount recognized	0	0	0
Amendments	0	0	0
Other adjustments	0	0	0
Unrecognized prior service cost at end of year	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Unrecognized Net Loss (Gain)</b>			
Unrecognized net loss (gain) at beginning of year	\$(4,663,608)	\$(4,944,672)	\$(4,998,254)
Amount recognized	276,852	308,298	294,782
Actuarial losses (gains) deferred	0	(27,234)	(241,200)
Other adjustments	0	0	0
Unrecognized net loss (gain) at end of year	<b>\$(4,386,756)</b>	<b>\$(4,663,608)</b>	<b>\$(4,944,672)</b>
<b>Recognition of Cumulative Net Loss (Gain)</b>			
1. Cumulative loss (gain) at beginning of year	\$(4,663,608)	\$(4,944,672)	\$(4,998,254)
2. Greater of benefit obligation and fair value of asset	17,483,614	16,982,950	16,849,037
3. 10% corridor of (2)	1,748,361	1,698,295	1,684,904
4. Amount subject to recognition	(2,915,247)	(3,246,377)	(3,313,350)
5. Average future service	10.53	10.53	11.24
6. Amount to recognize: (4) ÷ (5)	<b>\$(276,852)</b>	<b>\$(308,298)</b>	<b>\$(294,782)</b>



## Supplemental Information – Accumulated Postretirement Benefit Obligation

### Accumulated Postretirement Benefit Obligation (APBO) by Status

	Fiscal Year End		
	06/30/2025	06/30/2024	06/30/2023
	Projected	Actual	Actual
Actives fully eligible	3,357,758	3,197,865	3,091,367
Other actives	7,682,586	6,983,371	6,333,327
Retirees	7,035,148	7,302,378	7,558,256
<b>Total</b>	<b>\$18,075,492</b>	<b>\$17,483,614</b>	<b>\$16,982,950</b>

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

As of June 30, 2024	1% Increase	1% Decrease
Accumulated postretirement benefit obligation	\$20,540,142	\$15,023,523
Amount change	3,056,528	(2,460,091)
Percent change	17.5%	-14.1%

### Implicit Subsidy and ASOP 6

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

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

This valuation reflects a value for the implicit subsidy equal to \$1,957,301.



## Supplemental Information – Additional Information

### Expected Benefit Payments (Based on Age-Adjusted Costs)

Fiscal Year Begin	Pay-as-You-Go	Adjustment	Age-Adjusted
2024	\$559,453	\$57,656	\$617,109
2025	582,686	55,731	638,417
2026	624,064	62,164	686,228
2027	685,149	73,971	759,120
2028	727,302	91,703	819,005
2029-2033	4,346,204	558,182	4,904,386

### Other Information

1. Amounts invested in each major category of assets, investment policy - Not Applicable.

Equities	4.95%
Mutual Funds	26.58%
Government Securities	66.53%
Cash	1.94%

2. Best estimate of contributions to be made in the June 30, 2025 fiscal year: \$617,109.
3. Amount recognized in Statement of Financial Position as of June 30, 2024: \$(12,223,930).
4. Amounts to be recognized as components of net postretirement benefit cost over the June 30, 2025 fiscal year:

Net transition obligation	\$551,956
Net actuarial (gain)/loss	\$(276,852)
Net prior service cost/(credit)	\$0



## Funding Schedule

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

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

The schedules are:

1. A level contribution amount for the next 10 years.
2. A level contribution amount for the next 20 years.
3. A constant percentage (3%) increase for the next 20 years.

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

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

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

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





### Funding Schedule (continued)

**Sample Funding Schedules (Closed Group)**  
**Starting Asset Value of \$5,259,684 as of June 30, 2024**

<b>Fiscal Year Beginning</b>	<b>Pay-as-you-go</b>	<b>Level Contribution for 10 years</b>	<b>Level Contribution for 20 years</b>	<b>Constant Percentage Increase</b>
2024	\$559,453	\$1,463,168	\$906,596	\$707,695
2025	582,686	1,463,168	906,596	728,926
2026	624,064	1,463,168	906,596	750,794
2027	685,149	1,463,168	906,596	773,317
2028	727,302	1,463,168	906,596	796,517
2029	771,589	1,463,168	906,596	820,413
2030	821,997	1,463,168	906,596	845,025
2031	871,959	1,463,168	906,596	870,376
2032	917,765	1,463,168	906,596	896,487
2033	962,894	1,463,168	906,596	923,382
2034	1,016,763	0	906,596	951,083
2035	1,049,937	0	906,596	979,615
2036	1,071,186	0	906,596	1,009,004
2037	1,101,995	0	906,596	1,039,274
2038	1,133,100	0	906,596	1,070,452
2039	1,141,553	0	906,596	1,102,566
2040	1,163,190	0	906,596	1,135,643
2041	1,179,299	0	906,596	1,169,712
2042	1,181,158	0	906,596	1,204,803
2043	1,185,005	0	906,596	1,240,948
2044	1,188,367	0	0	0
2045	1,199,226	0	0	0
2046	1,188,019	0	0	0
2047	1,190,944	0	0	0
2048	1,183,676	0	0	0
2049	1,174,120	0	0	0
2050	1,128,168	0	0	0
2051	1,114,512	0	0	0
2052	1,087,920	0	0	0
2053	1,059,153	0	0	0
2054	1,028,215	0	0	0
2055	1,004,391	0	0	0
2060	804,389	0	0	0
2065	568,959	0	0	0
2070	338,213	0	0	0



## Benefit Plan Provisions

PCHS provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by PCHS for the lifetime of the retiree except retirees electing the higher PPO plans must pay the difference in cost. Survivors of deceased retirees may continue health coverage, at their own expense.

Eligibility for retiree health benefits requires the following:

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

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

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

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

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



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

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

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



## Valuation Data

### Age distribution of retirees included in the valuation

Age	Count
Under 55	2
55-59	1
60-64	5
65-69	11
70-74	17
75-79	10
80-84	2
85+	0
Total	48
Average Age	70.0

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

Age	Year of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	0	2	0	0	0	0	2
40-44	0	0	1	3	0	0	0	0	4
45-49	0	0	2	9	2	0	0	0	13
50-54	0	0	0	7	5	6	0	0	18
55-59	0	0	0	10	1	5	2	0	18
60-64	0	0	2	5	1	1	1	0	10
65+	0	0	0	4	4	0	0	0	8
All Ages	0	0	5	40	13	12	3	0	73

Average Age	55.1
Average Service	20.8



## Actuarial Assumptions

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

Valuation Date:	June 30, 2023
Measurement Date:	June 30, 2024
Census Date:	June 30, 2023
Discount Rate:	5.00% – based on discussions between PCHS and financial advisors and subject to auditor approval.
Return on Assets:	5.00%
Pre-retirement Turnover:	CalSTRS 2020 turnover assumption.
Mortality:	RPH2014 mortality table with generational projection scale MP-2021.

Retirement Rates:

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

Medical Claim Cost:

Annual Per Retiree or Spouse:

Age	Medical	Dental/Vision
50	\$10,272	\$794
55	12,444	794
60	15,012	794
64	17,784	794
65	5,628	794
70	5,424	794
75	5,832	794



## Actuarial Assumptions (continued)

Trend Rate:

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

Percent of Retirees with Spouses:

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

Current Retirees: Actual spousal ages used if applicable.

Amortization of unrecognized gains and losses:

Minimum method under FAS 106.



## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Palisades Charter High School (PCHS), as of June 30, 2023.

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

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

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

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

Certified by:

Carlos Diaz, ASA, EA, MAAA  
Actuary



# Coversheet

## Finance Items: School Organized Conferences/Trips

**Section:** VII. Consent Agenda  
**Item:** A. Finance Items: School Organized Conferences/Trips  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** School Trip\_Conference Requests 12\_10\_2024.pdf



Palisades Charter High School

REQUEST FOR APPROVAL OF SCHOOL-ORGANIZED TRIP FOR STUDENTS

Check the appropriate box:  Field Trip  School Journey  Curricular Trip  Athletic Trip  Curricular Buss Tour  OTHER (Describe) OVERNIGHT LOCATION STAY 48 HR. FILM

Name of School: Palisades Charter High School Employee Supervising trip: Nancy Fracchiolla Certified  Non-Cert.   
Telephone Number (310) 230-6623 Grade levels (Circle) 9 10 11 12 OTHER \_\_\_\_\_

1. Destination BURBANK LOCATION HMSA Are admission fees charged? Yes \_\_\_\_\_ No \_\_\_\_\_  
2. Dates of Trips JAN 10 - 11 3. Number of Students 17 Number of adults 2  
4. Name and employee number of employee who will go on trip: Nancy Fracchiolla

5. Substitute required? Yes \_\_\_\_\_ No  How Many? \_\_\_\_\_ Source of funds \_\_\_\_\_

6. Time schedule required by school: Leave School 1 PM Arrive destination 1:45 PM  
Leave destination 11 am Return school 11:45

7. Duration of trip: Less than one day \_\_\_\_\_ One day \_\_\_\_\_ Overnight  (if overnight, how many days?) 1

8. Method of transportation: School bus (indicate number required) \_\_\_\_\_ Walking \_\_\_\_\_ Automobile   
Public Carrier: airplane \_\_\_\_\_ boat \_\_\_\_\_ bus \_\_\_\_\_ train \_\_\_\_\_ other \_\_\_\_\_ (explain) \_\_\_\_\_  
PARENT TRANSPORT

9. Brief description of educational benefit to be derived from this activity. Please state specifically as an instructional objective (not required for athletic trips of Youth Services Activities) The students will BE PARTICIPATING IN THE 48 HR FILM CHALLENGE AND SHOOTING ON LOCATION.

10. Source of funds for trip CTE and FNL ACCOUNT.

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

11. Have the locations of the nearest emergency facilities been obtained? Yes  No \_\_\_\_\_

12. Have forms for parent's or guardian's permission been obtained? Yes IN PROCESS No \_\_\_\_\_

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

APPROVALS:  
Principal or Asst. Principal \_\_\_\_\_ Date: \_\_\_\_\_  
Board of Trustees\* \_\_\_\_\_ Date: \_\_\_\_\_

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



**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): Yeonhee Kim and Minh Ha T. Ngo  
 Department/Site: Math Department Date of Request: 12/6/2024  
 Name of Conference/Activity: National Council of Teachers of Mathematics (NCTM) Spring Conference  
 Organization/Company Holding the Conference/Activity: NCTM  
 Location of Conference/Activity: Kansas City, MO Date(s) of Conference/Activity: Feb. 5-7, 2025  
 Purpose/Rationale (How will this conference/activity be of value to the school?):

**Cost Estimate (if one form is being submitted for multiple people, be sure to include all costs for all individuals):**

Estimated Expenditures	Paid to Pay Directly	Reimbursement Requested	Cost
Conference Registration <u>2</u> people @ \$399 - per person	✓		\$798 -
Certificated Substitute(s) <u>6</u> days @ per day (sal. & stat. ben.)	✓		\$ -
Travel - Mileage _____ miles @ \$ 0.625 per mile			\$ -
Travel - Airfare <u>2</u> people @ \$620 - per person		✓	\$1240 -
Travel - Ride Sharing Svs/Taxi/Shuttle _____ Type total amount into "cost" cell			\$ ??? -
Lodging <u>3</u> nights @ \$235 - per night		✓	\$1410 -
Meals <u>3x2</u> Breakfasts @ \$ 10.00 per meal <u>3x2</u> Lunches @ \$ 10.00 per meal <u>3x2</u> Dinners @ \$ 20.00 per meal		✓	\$240 -
Other (Parking, Tolls, Conference Materials, etc.) - please list below:			\$ ??? -
<b>TOTAL APPROXIMATE COST</b>			<b>\$ 3688+ -</b>
<b>AMOUNT APPROVED</b>			

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: Minh Ha Ngo

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)

Palisades Charter High School

REQUEST FOR APPROVAL OF SCHOOL-ORGANIZED TRIP FOR STUDENTS

Check the appropriate box: [X] Field Trip [ ] School Journey [ ] Curricular Trip [ ] Athletic Trip [ ] Curricular Buss Tour [ ] OTHER (Describe) \_\_\_\_\_

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

1. Destination Washington D.C. Are admission fees charged? Yes [X] No \_\_\_\_\_ 2. Dates of Trips 3/19/24 - 3/23/24 3. Number of Students 20 Number of adults 2 4. Name and employee number of employee who will go on trip: Ben Sands

5. Substitute required? Yes [X] No \_\_\_\_\_ How Many? 1 Source of funds ASB 6. Time schedule required by school: Leave School Wednesday Arrive destination Wednesday Leave destination Sunday Return school Monday 7. Duration of trip: Less than one day \_\_\_ One day \_\_\_ Overnight [X] (if overnight, how many days?) 4 nights, 5 days 8. Method of transportation: School bus (indicate number required) \_\_\_ Walking \_\_\_ Automobile \_\_\_ Public Carrier: airplane [X] boat \_\_\_ bus \_\_\_ train \_\_\_ other \_\_\_ (explain) \_\_\_\_\_

9. Brief description of educational benefit to be derived from this activity. Please state specifically as an instructional objective (not required for athletic trips of Youth Services Activities) The students will be able to debate about issues around the world concerning safety and security. Students

10. Source of funds for trip Min account, Donations, Booster Club. become more critical about the information they consume. NOTE: It is illegal to charge students or parents for participation in any activity for which ADA will be taken.

11. Have the locations of the nearest emergency facilities been obtained? Yes [X] No \_\_\_\_\_ 12. Have forms for parent's or guardian's permission been obtained? Yes [X] No \_\_\_\_\_ 13. If hiking or camping activity: a. Have the ranger, sheriff, police or other emergency personnel been notified of intent to be in the area? Yes \_\_\_\_\_ No \_\_\_\_\_ b. Has the area been checked for potential hazards? Yes \_\_\_\_\_ No \_\_\_\_\_ c. Has the School Police Department been notified of the trip? Yes \_\_\_\_\_ No \_\_\_\_\_

APPROVALS: Principal or Asst. Principal \_\_\_\_\_ Date: \_\_\_\_\_ Board of Trustees\* \_\_\_\_\_ Date: \_\_\_\_\_

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



### **About WAMUNC**

The Washington Area Model United Nations Conference (WAMUNC) is a four day exercise in diplomacy, international affairs, and global knowledge. WAMUNC prides itself on being one of the premier high school Model United Nations conferences in the world. WAMUNC's uniqueness lies in its high quality simulations as well as its geographic location in the heart of the American capital. WAMUNC is located just outside Washington, D.C. and fully staffed and sponsored by The George Washington University.

Over the conference's four days, WAMUNC provides educational experiences through its committee simulations. Further, WAMUNC's location in the nation's capital allows delegates to experience briefings, lectures, and speeches from leading professionals in related fields. Whether delegates are Model UN veterans or completely new to the MUN scene, they will find that this conference will challenge their diplomatic skills, increase their knowledge of the subjects debated, and enrich their understanding of the world.

### **Our Mission**

The Washington Area Model United Nations Conference is dedicated to promoting the development of diplomacy and knowledge of the field of international affairs amongst high school students from all over the world by providing a top-quality conference experience that allows learning and personal growth in a fun and engaging atmosphere.

### **The International Affairs Society**

The International Affairs Society (IAS) is the largest nonpartisan student organization at The George Washington University. We are dedicated to promoting a greater understanding of international affairs, politics, and diplomacy. We are affiliated with The Elliott School of International Affairs and acts as the umbrella organization for various student activities such as The Globe, an international affairs undergraduate academic journal, and a Model United Nations Team. The IAS also hosts two Model United Nations Conferences each year; The Greater Washington Area Conference on International Affairs (GWICIA) which hosts over 400 middle school students, and the Washington Area Model United Nations Conference (WAMUNC), which brings over 1300 high school students from all over the world to discuss and debate international and domestic issues. Additionally, the International Affairs Society hosts embassy and think tank visits throughout the year, as well as speaking events with diplomats, foreign dignitaries, professors, and other experts in the field of international affairs.



## Schedule

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\* All times are Eastern Standard Time (EST)

### **THURSDAY, March 20th**

4:00 PM - 5:00 PM, Check-in  
5:00 PM - 6:00 PM, Opening Ceremonies  
7:00 PM - 10:00 PM, Committee Session I

### **FRIDAY, March 21st**

6:00 PM - 8:00 PM, Committee Session II  
8:00 PM - 9:30 PM, Dinner Break  
9:30 PM - 11:00 PM, Committee Session III

### **SATURDAY, March 22nd**

10:30 AM - 1:00 PM, Committee Session IV  
1:00 PM - 2:20 PM, Lunch Break  
2:30 PM - 5:00 PM, Committee Session V  
5:00 PM - 6:30 PM, Dinner Break  
6:30 PM - 9:00 PM, Committee Session VI  
10:00 PM - 11:30 PM, Delegate Social Activities

### **SUNDAY, March 23rd**

11:00 AM - 1:30 PM, Committee Session VII  
1:30 PM - 3:00 PM, Lunch Break  
3:00 PM - 4:00 PM, Closing Ceremonies

**Locations to be announced at a later date**

**(Please note that all mealtimes are 90 mins – non-disruptive snacks are allowed in committee)**

# Coversheet

## Personnel Items

**Section:** VII. Consent Agenda  
**Item:** B. Personnel Items  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** Personnel Consent Agenda Items 12\_10\_2024.pdf



**PCHS BOARD CONSENT AGENDA: PERSONNEL ITEMS**  
**December 10, 2024**

**Approve/Ratify Certificated Employment**

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
Wright, William	Substitute Teacher	10/30/24
Clemmons, Wanda	Special Ed Teacher	11/18/24
Convey, Casey	Substitute Teacher	11/18/24

**Approve/Ratify Classified Employment**

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
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**Approve/Ratify Retirement/Resignation/Termination**

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
Wilson, Tammie	Director/AP Student Services	12/13/24