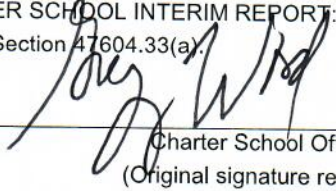


Charter Number: 037

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):

2019-20 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: 
Charter School Official
(Original signature required)

Date: 3/7/2020

Printed Name: Gregory Wood

Title: Chief Business Officer

For additional information on the interim report, please contact:

Charter School Contact:

Gregory Wood
Name

Chief Business Officer
Title

310-230-6650
Telephone

gwood@palihigh.org
E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund	G	G	G	G
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance				
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
SIAI	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,384,582.00	29,384,582.00	15,823,402.00	29,514,591.00	130,009.00	0.4%
2) Federal Revenue		8100-8299	1,426,470.00	1,426,470.00	449,767.65	1,411,810.00	(14,660.00)	-1.0%
3) Other State Revenue		8300-8599	842,170.00	831,460.00	521,217.14	1,028,975.00	197,515.00	23.8%
4) Other Local Revenue		8600-8799	3,987,112.00	3,987,112.00	2,373,491.95	3,827,947.00	(159,165.00)	-4.0%
5) TOTAL, REVENUES			35,640,334.00	35,629,624.00	19,167,878.74	35,783,323.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	14,108,265.00	14,108,265.00	7,058,516.66	14,373,171.00	(264,906.00)	-1.9%
2) Classified Salaries		2000-2999	4,649,783.00	4,649,783.00	2,318,666.00	4,567,856.00	81,927.00	1.8%
3) Employee Benefits		3000-3999	7,907,516.00	7,907,516.00	4,246,153.48	7,907,254.00	262.00	0.0%
4) Books and Supplies		4000-4999	648,819.00	648,819.00	238,493.23	763,044.00	(114,225.00)	-17.6%
5) Services and Other Operating Expenses		5000-5999	5,877,356.00	5,880,186.00	3,001,077.47	5,739,800.00	140,386.00	2.4%
6) Depreciation		6000-6999	900,000.00	900,000.00	524,700.00	900,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	331,305.00	331,305.00	186,785.81	332,605.00	(1,300.00)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,423,044.00	34,425,874.00	17,574,392.65	34,583,730.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,217,290.00	1,203,750.00	1,593,486.09	1,199,593.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,217,290.00	1,203,750.00	1,593,486.09	1,199,593.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(5,527,735.36)	(5,527,735.36)		(5,527,735.36)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(1,233,882.00)	(1,233,882.00)	New
c) As of July 1 - Audited (F1a + F1b)			(5,527,735.36)	(5,527,735.36)		(6,761,617.36)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(5,527,735.36)	(5,527,735.36)		(6,761,617.36)		
2) Ending Net Position, June 30 (E + F1e)			(4,310,445.36)	(4,323,985.36)		(5,562,024.36)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(4,310,445.36)	(4,323,985.36)		(5,562,024.36)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,595,530.00	16,595,530.00	8,890,315.00	16,651,193.00	55,663.00	0.3%
Education Protection Account State Aid - Current Year		8012	5,093,230.00	5,093,230.00	2,751,185.00	5,122,838.00	29,608.00	0.6%
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%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	7,695,822.00	7,695,822.00	4,181,902.00	7,740,560.00	44,738.00	0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,384,582.00	29,384,582.00	15,823,402.00	29,514,591.00	130,009.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	357,784.00	357,784.00	113,903.66	357,784.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	587,356.00	587,356.00	335,863.99	589,396.00	2,040.00	0.3%
Title I, Part A, Basic	3010	8290	337,783.00	337,783.00	0.00	315,175.00	(22,608.00)	-6.7%
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	66,962.00	66,962.00	0.00	62,303.00	(4,659.00)	-7.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	2,526.00	2,526.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	3,535.00	3,535.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	18,933.00	18,933.00	0.00	23,337.00	4,404.00	23.3%
Career and Technical Education	3500-3599	8290	37,000.00	37,000.00	0.00	37,102.00	102.00	0.3%
All Other Federal Revenue	All Other	8290	20,652.00	20,652.00	0.00	20,652.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,426,470.00	1,426,470.00	449,767.65	1,411,810.00	(14,660.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	30,055.00	30,055.00	9,291.49	30,055.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	132,844.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	626,473.00	615,763.00	169,546.17	641,880.00	26,117.00	4.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	171,075.48	172,705.00	172,705.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	185,642.00	185,642.00	38,460.00	184,335.00	(1,307.00)	-0.7%
TOTAL, OTHER STATE REVENUE			842,170.00	831,460.00	521,217.14	1,028,975.00	197,515.00	23.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	299,276.00	299,276.00	152,044.95	299,276.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,083,000.00	1,083,000.00	607,600.00	1,083,000.00	0.00	0.0%
Interest		8660	129,459.00	129,459.00	66,657.00	129,459.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,770,542.00	1,770,542.00	976,341.54	1,611,377.00	(159,165.00)	-9.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	704,835.00	704,835.00	570,848.46	704,835.00	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%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,987,112.00	3,987,112.00	2,373,491.95	3,827,947.00	(159,165.00)	-4.0%
TOTAL, REVENUES			35,640,334.00	35,629,624.00	19,167,878.74	35,783,323.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,203,147.00	13,203,147.00	6,602,079.53	13,468,053.00	(264,906.00)	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	905,118.00	905,118.00	456,437.13	905,118.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,108,265.00	14,108,265.00	7,058,516.66	14,373,171.00	(264,906.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	930,455.00	930,455.00	366,616.04	930,455.00	0.00	0.0%
Classified Support Salaries		2200	158,204.00	158,204.00	82,677.21	160,886.00	(2,682.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	410,452.00	410,452.00	207,931.62	410,452.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,946,012.00	1,946,012.00	926,377.97	1,861,404.00	84,608.00	4.3%
Other Classified Salaries		2900	1,204,660.00	1,204,660.00	735,063.16	1,204,659.00	1.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,649,783.00	4,649,783.00	2,318,666.00	4,567,856.00	81,927.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,356,081.00	2,356,081.00	1,186,655.12	2,341,465.00	14,616.00	0.6%
PERS		3201-3202	809,793.00	809,793.00	359,938.36	784,488.00	25,305.00	3.1%
OASDI/Medicare/Alternative		3301-3302	575,278.00	575,278.00	273,522.72	569,139.00	6,139.00	1.1%
Health and Welfare Benefits		3401-3402	3,649,887.00	3,649,887.00	2,088,660.58	3,643,887.00	6,000.00	0.2%
Unemployment Insurance		3501-3502	20,477.00	20,477.00	14,756.16	25,477.00	(5,000.00)	-24.4%
Workers' Compensation		3601-3602	196,000.00	196,000.00	132,771.74	213,500.00	(17,500.00)	-8.9%
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	300,000.00	300,000.00	189,848.80	329,298.00	(29,298.00)	-9.8%
TOTAL, EMPLOYEE BENEFITS			7,907,516.00	7,907,516.00	4,246,153.48	7,907,254.00	262.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,289.00	25,289.00	(5,896.29)	11,743.00	13,546.00	53.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	255,132.00	255,132.00	132,083.13	298,147.00	(43,015.00)	-16.9%
Noncapitalized Equipment		4400	99,644.00	99,644.00	20,726.59	184,400.00	(84,756.00)	-85.1%
Food		4700	268,754.00	268,754.00	91,579.80	268,754.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			648,819.00	648,819.00	238,493.23	763,044.00	(114,225.00)	-17.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,197.00	39,197.00	11,601.05	48,348.00	(9,151.00)	-23.3%
Dues and Memberships		5300	383,436.00	383,436.00	329,203.18	355,436.00	28,000.00	7.3%
Insurance		5400-5450	193,700.00	193,700.00	116,339.55	193,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	592,650.00	592,650.00	284,957.44	642,550.00	(49,900.00)	-8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	354,019.00	354,019.00	221,977.79	384,019.00	(30,000.00)	-8.5%
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	4,238,961.00	4,241,791.00	1,995,728.00	4,034,354.00	207,437.00	4.9%
Communications		5900	75,393.00	75,393.00	41,270.46	81,393.00	(6,000.00)	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,877,356.00	5,880,186.00	3,001,077.47	5,739,800.00	140,386.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	900,000.00	900,000.00	524,700.00	900,000.00	0.00	0.0%
TOTAL, DEPRECIATION			900,000.00	900,000.00	524,700.00	900,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	293,846.00	293,846.00	162,197.00	295,146.00	(1,300.00)	-0.4%
Debt Service								
Debt Service - Interest		7438	37,459.00	37,459.00	24,588.81	37,459.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			331,305.00	331,305.00	186,785.81	332,605.00	(1,300.00)	-0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			34,423,044.00	34,425,874.00	17,574,392.65	34,583,730.00		

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

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	34,583,730.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,154,886.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	900,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	37,459.00
4. Other Transfers Out	All	9200	7200-7299	295,146.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,574,516.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,807,121.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				26,621,723.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		2,890.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,211.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	33,840,131.40	9,197.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	33,840,131.40	9,197.26
B. Required effort (Line A.2 times 90%)	30,456,118.26	8,277.53
C. Current year expenditures (Line I.E and Line II.B)	26,621,723.00	9,211.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	3,834,395.26	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	12.59%	0.00%

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

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

Fund: 62 Charter Schools Enterprise Fund		
Resource: 0000 Unrestricted		
Description	Object	2019-20 Projected Totals
Ending Net Position	979Z	(5,562,023.36)
Components of Ending Net Position		
Net Investment in Capital Assets	9796	0.00
Restricted Net Position	9797	0.00
Unrestricted Net Position	9790	(5,562,023.36)

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Second Interim
2019-20 Original Budget
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
62	0000	-4,310,445.36
Explanation:OPEB Liability is part of the beginning balance		
Total of negative resource balances for Fund 62		-4,310,445.36

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	0000	9790	-4,310,445.36
Explanation:OPEB Liability is part of the beginning balance			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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**Second Interim
2019-20 Board Approved Operating Budget
Technical Review Checks**

**Palisades Charter High
Los Angeles Unified**

Los Angeles County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
62	0000	-4,323,985.36
Explanation:OPEB Liability is part of the beginning balance		
Total of negative resource balances for Fund 62		-4,323,985.36

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	0000	9790	-4,323,985.36
Explanation:OPEB Liability is part of the beginning balance			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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**Second Interim
2019-20 Projected Totals
Technical Review Checks**

**Palisades Charter High
Los Angeles Unified**

Los Angeles County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
62	0000	-5,562,023.36
Explanation:OPEB Liability is part of the beginning balance		
Total of negative resource balances for Fund 62		-5,562,023.36

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	0000	9790	-5,562,023.36
Explanation:OPEB Liability is part of the beginning balance			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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**Second Interim
2019-20 Actuals to Date
Technical Review Checks**

**Palisades Charter High
Los Angeles Unified**

Los Angeles County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.