



BOARD MEETING - FINANCE

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January 12, 2021



BUDGET TO ACTUALS

11/30/2020



Budget to Actuals as of 11/30/2020

Category	Object Code	2020-2021 Board Approved Adopted Budget, 6/5/20	2020-2021 Revised Budget (E-Learn/Return 2nd Semester, per CA gov 7/30/2020) 8/17/20	Budget Updates 10/1/2020 (3 months hybrid)	Actuals to Date 10/31/2020	1st interim updates	Actuals to Date 11/30/2020
Revenue							
LCFF	8011	\$ 27,196,847	\$ 29,539,184	\$ 29,539,379	\$ 8,607,191	\$ 29,539,379	\$10,597,920
Federal	8200	\$ 1,653,358	\$ 2,673,650	\$ 2,647,697	\$ 1,347,306	\$ 2,534,912	\$ 1,424,465
State	8500	\$ 969,722	\$ 1,203,854	\$ 1,203,855	\$ 468,281	\$ 1,204,517	\$ 604,570
Local	8600	\$ 3,842,816	\$ 3,201,689	\$ 3,201,689	\$ 916,756	\$ 3,107,154	\$ 1,415,536
Total		\$ 33,662,742	\$ 36,618,377	\$ 36,592,620	\$ 11,339,534	\$ 36,385,962	\$14,042,491
Expense							
Certificated Salaries	1000	\$ 14,103,004	\$ 14,379,666	\$ 14,903,838	\$ 3,694,699	\$ 14,921,160	\$ 5,026,906
Classified Salaries	2000	\$ 4,369,612	\$ 4,563,058	\$ 4,689,073	\$ 988,965	\$ 4,833,155	\$ 1,330,786
Benefits	3000	\$ 7,844,229	\$ 8,083,440	\$ 8,149,796	\$ 2,193,704	\$ 8,193,544	\$ 2,819,194
Books & Supplies	4000	\$ 694,027	\$ 1,521,035	\$ 1,546,035	\$ 859,501	\$ 1,521,063	\$ 885,943
Services	5000	\$ 5,647,067	\$ 5,381,420	\$ 5,918,420	\$ 1,401,049	\$ 5,529,549	\$ 1,758,261
Depreciation	6000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 165,987	\$ 900,000	\$ 209,601
Interest/Other Outgo	7000	\$ 330,306	\$ 353,730	\$ 353,730	\$ 110,420	\$ 353,730	\$ 136,267
Total		\$ 33,888,246	\$ 35,182,349	\$ 36,460,891	\$ 9,414,325	\$ 36,252,201	\$12,166,958
Net ending balance, financial reporting		\$ (225,503)	\$ 1,436,029	\$ 131,728	\$ 1,925,209	\$ 133,761	\$ 1,875,534

LEARNING LOSS & MITIGATION FUNDS UPDATE

12/31/2020



LLM Updates

- Federal portion of LLM funds have been spent as of 12/31, as mandated by US Dept of ED/State of CA
- Transferred expense of tutoring out of consulting into classified salaries
- Transferred cost of additional mental health staff into certificated salaries for those providing mental health service

2nd Semester updates for LLM:

- Shift \$16K from tutoring (classified salary) to support Spring Saturday School (certificated salary)
- Shift \$36K from tutoring (classified salary) for additional counselor support (certificated salary) in 2nd semester

Learning Loss & Mitigation Funds Budget - Approved 8/17/2020					
		Total Revenue	\$ 1,436,811		
Budget Category	Obj Code	Description	Budgeted Amount	Actuals to Date 12/31/2020	Amount Remaining
Certificated Salaries	1100	Additional Mental Health	\$ 70,000.00	\$ 92,772.94	\$ (22,772.94)
Classified Salaries	2910	Math Paraprofessionals	\$ 116,722.00	\$ 53,364.70	\$ 63,357.30
Consulting/Salary	2910	Paper (Initially Paper, moved to classified salary)	\$ 140,000.00	\$ 10,000.00	\$ 130,000.00
Instructional Materials	4300	Additional IMA increase	\$ 49,000.00	\$ 9,467.94	\$ 39,532.06
Other Supplies	4350	Teacher Materials	\$ 50,000.00	\$ 25,370.54	\$ 24,629.46
Other Supplies	4350	Hotspots	\$ 8,400.00	\$ -	\$ 8,400.00
Other Supplies	4350	staff devices - accessories	\$ 8,500.00	\$ 8,500.00	\$ -
Non-Cap Equipment	4410	Student Devices (in lieu of previous lease)	\$ 546,805.00	\$ 546,805.00	\$ -
Non-Cap Equipment	4410	Staff Devices (in lieu of previous lease)	\$ 61,242.72	\$ 60,414.90	\$ 827.82
Non-Cap Equipment	4410	Additional staff Devices	\$ 63,000.00	\$ 69,107.01	\$ (6,107.01)
Travel/Conferences	5220	Curtis Center (Professional Development)	\$ 60,000.00	\$ 11,000.00	\$ 49,000.00
Dues/Subscriptions	5310	Additional E-Learning Licenses	\$ 64,073.00	\$ 39,917.41	\$ 24,155.59
Dues/Subscriptions	5310	Additional video licensing needs	\$ 10,000.00	\$ -	\$ 10,000.00
Consulting	5810	LAUSD Mental Health Services	\$ 150,000.00	\$ 150,000.00	\$ -
		Total	\$ 1,397,742.72	\$ 1,076,720.44	\$ 321,022.28
		Amount Remaining For Allocation	\$ 39,068.28		

BUDGET DEVELOPMENT PROCESS

2021-2022 FY



Budget Development Process



- Each year, PCHS goes through its budgeting process
- All stakeholders (students, teachers, parents, staff) at PCHS are involved in the decision-making process
- Each department/program chair receives a budget workbook where they detail the needs of running their dept/program
- As required by the state, PCHS is required to develop an LCAP to show how we are meeting the state's goals and spending our money (see attachment called LCAP)
- The state also requires PCHS to provide services to certain groups of students on campus (i.e. Special Ed)
- The budget development process allows PCHS to decide what to fundraise for
- Budget vetted & accumulated by budget finance committee for recommendation to the board
- Board of trustees after approving LCAP plan, approves annual budget at a separate meeting

Budget Development Calendar

- In a normal year, we would present the draft calendar at the Jan B&F committee meeting and budget development would go hand-in-hand with LCAP development
- However, there is still much uncertainty
- Plan is to propose the draft Budget Development calendar at our Board Budget workshop on 2/2
- It will be a much more fluid process as we learn more about the State budget requirements this year
- We are open to feedback

FY 19/20 BUDGET CALENDAR

DATE	TASK
01/13/20	BUDGET/FINANCE COMMITTEE MEETS TO RECOMMEND BUDGET CALENDAR FOR FY20/21
01/22/20	LONG TERM STRATEGIC PLAN BUDGET DISCUSSION & COMMENTS
02/10/20	BOARD MEETING - FINANCE 20/21 BUDGET CALENDAR APPROVAL
02/13/20	DISCUSS OVERVIEW/DESIGN OF FY19/20 BUDGET AT DEPARTMENT CHAIR MEETING INCLUDING USE OF LONG TERM STRATEGIC PLANNING (LTSP) & LOCAL CONTROL ACCOUNTABILITY (LCAP) WITH DEPARTMENT & PROGRAM PRIORITIES.
02/14/20	RELEASE FY20/21 BUDGET PACKETS
2/24/20 - 3/13/20	FINANCIAL STAFF AVAILABLE TO HAVE PERIOD BY PERIOD MEETINGS TO ASSIST IN DEVELOPING BUDGET WORKSHEETS. (mandatory meeting w/department chairs)
03/01/20 - 03/13/20	TEACHERS/STAFF MEET WITH DEPT/PROGRAM HEADS TO BUILD BUDGET REQUESTS. **PLEASE BRING YOUR PRELIMINARY BUDGET TO THE MARCH CURRICULUM COUNCIL MEETING**
3/16/20 - 3/20/20	DEPARTMENT/PROGRAM HEADS MEET WITH ADMINISTRATORS TO PRIORITIZE BUDGET AND COMPLETE FOR SUBMISSION TO BUSINESS OFFICE. REVIEW GOALS & PREPARE A RECOMMENDED PRIORITY LIST RANKING. **ADMIN RECOMMENDS MEETING WITH YOUR DEPT CHAIR TO FINALIZE ANY CHANGES. **ALL CHANGES END BY 3/22.**
03/31/20	Budget due to finance office
04/13/20	BUDGET/FINANCE RECOMMENDS TEXTBOOK BUDGET FOR BOARD APPROVAL
04/16/20	FINANCE OFFICE COMPILES BUDGET REQUESTS/RECOMMENDATIONS & ORGANIZES FOR STAKEHOLDER INPUT, INCLUDING LCAP & LTSP.
04/20/20	ADMINISTRATORS AT DEPT CHAIR MEETING TO DISCUSS PRELIMINARY OVERALL FY20/21 BUDGETS.
04/22/19	LTSP COMMITTEE RECEIVES FY20/21 BUDGETS FOR VETTING AGAINST LTSP & LCAP PRIORITY NEEDS IDENTIFIED BY STAKEHOLDERS (DEPT/PROGRAM CHAIRS ATTEND).
	FINANCE OFFICE COMPILES STAKEHOLDER GROUP'S PRELIMINARY RECOMMENDATIONS

For reference only: 2019-20 budget development calendar