

**Palisades Charter High School  
At-a-Glance  
Budget Timeline  
2020-2021**

Category	Objec t Code	2020-2021 Board		2020-2021 Revised Budget (E- Learn/Return 2nd Semester, per CA gov		1st Interim		Actuals to Date	
		Approved Budget, 6/5/20	Adopted	7/30/2020)	8/17/20	updates (10/31/2020)	Actuals to Date 11/30/2020	Actuals to Date 12/31/2020	
<b>Revenue</b>									
LCFF	8011	\$ 27,196,847	\$	\$ 29,539,184	\$	\$ 8,607,191	\$ 29,539,379	\$ 10,597,920	\$ 14,228,241
Federal	8200	\$ 1,653,358	\$	\$ 2,673,650	\$	\$ 1,347,306	\$ 2,534,912	\$ 1,424,465	\$ 1,479,842
State	8500	\$ 969,722	\$	\$ 1,203,854	\$	\$ 468,281	\$ 1,204,517	\$ 604,570	\$ 781,398
Local	8600	\$ 3,842,816	\$	\$ 3,201,689	\$	\$ 916,756	\$ 3,107,154	\$ 1,415,536	\$ 1,668,293
<b>Total</b>		<b>\$ 33,662,742</b>	<b>\$</b>	<b>\$ 36,618,377</b>	<b>\$</b>	<b>\$ 11,339,534</b>	<b>\$ 36,385,962</b>	<b>\$ 14,042,491</b>	<b>\$ 18,157,774</b>
<b>Expense</b>									
Certificated Salaries	1000	\$ 14,103,004	\$	\$ 14,379,666	\$	\$ 3,694,699	\$ 14,921,160	\$ 5,026,906	\$ 6,648,731
Classified Salaries	2000	\$ 4,369,612	\$	\$ 4,563,058	\$	\$ 988,965	\$ 4,833,155	\$ 1,330,786	\$ 1,685,149
Benefits	3000	\$ 7,844,229	\$	\$ 8,083,440	\$	\$ 2,193,704	\$ 8,193,544	\$ 2,819,194	\$ 3,457,917
Books & Supplies	4000	\$ 694,027	\$	\$ 1,521,035	\$	\$ 859,501	\$ 1,521,063	\$ 885,943	\$ 967,589
Services	5000	\$ 5,647,067	\$	\$ 5,381,420	\$	\$ 1,401,049	\$ 5,529,549	\$ 1,758,261	\$ 2,116,986
Depreciation	6000	\$ 900,000	\$	\$ 900,000	\$	\$ 165,987	\$ 900,000	\$ 209,601	\$ 259,935
Interest/Other Outgo	7000	\$ 330,306	\$	\$ 353,730	\$	\$ 110,420	\$ 353,730	\$ 136,267	\$ 162,001
<b>Total</b>		<b>\$ 33,888,246</b>	<b>\$</b>	<b>\$ 35,182,349</b>	<b>\$</b>	<b>\$ 9,414,325</b>	<b>\$ 36,252,201</b>	<b>\$ 12,166,958</b>	<b>\$ 15,298,308</b>
<b>Net ending balance, financial reporting</b>		<b>\$ (225,503)</b>	<b>\$</b>	<b>\$ 1,436,029</b>	<b>\$</b>	<b>\$ 1,925,209</b>	<b>\$ 133,761</b>	<b>\$ 1,875,534</b>	<b>\$ 2,859,466</b>

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
<b>A. Revenues</b>								
LCFF/Revenue Limit Sources								
State Aid	8011	4,732,251	5,139,818	6,558,368	1,639,592	3,279,184	50%	EPA Projection as of 9/10/20
Education Protection Act	8012	15,339,022	16,660,100	14,565,870	5,389,372	6,700,300	46%	LCFF Entitlement as of 9/10/20
State Aid (Prior Years)	8019	-	-	-	-	-		
In Lieu of Propety Tax	8096	7,125,574	7,739,266	8,415,141	3,568,956	4,248,757	50%	
<b>Total, LCFF/Revenue Limit Resources</b>		<b>27,196,847</b>	<b>29,539,184</b>	<b>29,539,379</b>	<b>10,597,920</b>	<b>14,228,241</b>	<b>48%</b>	
Federal Revenues								
Special Education - IDEA	8181	602,592	602,675	602,592	253,113	301,325	50%	\$207.29/ADA per LAUSD SELPA
Child Nutrition - Federal	8220	322,006	161,003	48,301	576	576	1%	assume 3 mos sales
Other Federal								
Title I	8290	315,175	315,175	293,836	-	-	0%	per cde 1/10/2020
Title II	8290	62,303	62,303	56,571	-	-	0%	per cde 1/10/2020
Title III - English Learners	8290	2,526	2,526	3,546	-	-	0%	per cde 1/10/2020
Title III - Immigrant	8290	3,535	3,535	3,560	-	-	0%	per cde 1/10/2020
Title IV	8290	23,337	23,337	23,410	-	-	0%	per cde 1/10/2020
Perkins	8290	37,102	37,102	37,102	28,647	-	0%	
Dept of Rehab	8290	20,000	20,000	20,000	-	-	0%	
ESSR (COVID-19 Grant)	8290	264,782	261,630	261,630	65,408	65,408	25%	per CDE
Learning Loss & Mitigation (CRF)	8290	-	1,076,721	1,076,721	1,076,721	1,076,721	100%	
Learning Loss & Mitigation (GEER)	8290	-	107,643	107,643	-	35,812	33%	
<b>Total, Federal Resources</b>		<b>1,653,358</b>	<b>2,673,650</b>	<b>2,534,912</b>	<b>1,424,465</b>	<b>1,479,842</b>	<b>58%</b>	
Other State Revenues								
Child Nutrition - State	8520	27,050	13,525	4,104	46	3,752	91%	3 mos sales
Mandated Cost Reimbursement	8550	136,251	136,270	136,270	136,264	136,264	100%	\$46.87/ADA
State Lottery (Non Prop 20)	8560	444,771	436,110	436,110	-	170,811	39%	\$150/ADA
State Lottery (Prop 20)	8560	156,978	142,463	142,463	-	2,311	2%	
COVID 19 Grant	8590	-	252,447	252,447	252,447	252,447	100%	
CTE	8590	192,599	223,040	223,040	205,729	205,729	92%	
Student ID/CAHSEE	8590	12,073	-	-	-	-		
Learning Loss & Mitigation (State)	8590	-	-	10,084	10,084	10,084	100%	State share of LLM
<b>Total, State Revenues</b>		<b>969,722</b>	<b>1,203,855</b>	<b>1,204,518</b>	<b>604,570</b>	<b>781,398</b>	<b>65%</b>	

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
<b>Other Local Revenues</b>								
Special Education - AB602	8311	1,908,009	1,908,272	1,908,009	801,441	954,096	50%	\$656.35/ADA per LAUSD SELPA
Food Service Sales	8634	269,348	134,674	40,402	-	-	0%	3 mos sales
Leases & Rentals	8560	911,000	504,284	504,284	208,453	234,764	47%	assume income loss -\$406K
Interest	8660	129,459	129,459	129,459	27,990	30,088	23%	
LAUSD SpEd Option 3 Grant	8679	125,000	125,000	125,000	114,830	114,830	92%	
Fundraising	8699	500,000	400,000	400,000	262,822	334,516	84%	
<b>Total, Other Local Revenues</b>		<b>3,842,816</b>	<b>3,201,689</b>	<b>3,107,154</b>	<b>1,415,536</b>	<b>1,668,294</b>	<b>54%</b>	
<b>Total Revenues</b>								
		<b>33,662,743</b>	<b>36,618,378</b>	<b>36,385,963</b>	<b>14,042,491</b>	<b>18,157,775</b>	<b>50%</b>	
<b>B. Expenditures</b>								
<b>Certificated Salaries</b>								
Teachers' Salaries-Full-Time	1110	13,033,997	13,033,997	13,048,319	4,303,623	5,760,067	44%	includes sat school support \$14K
Teachers Salaries-Librarian	1130	129,614	136,090	139,090	47,971	58,008	42%	
Teachers' Salaries-Substitute	1160	48,200	235,410	235,410	46,103	63,983	27%	
Cert Pupil Supp Sal-Counselors	1210	722,863	805,839	805,839	296,398	358,160	44%	
Cert Administrators	1310	905,118	905,118	905,118	332,811	408,512	45%	
Other Support/Step& Column Impact	1330	117,865	117,865	117,865				
Auxiliaries/Periods/Net	1930	(584,486)	(584,486)	(584,486)				
FTEs Increase/Decrease		(270,167)	(270,167)	(270,167)				
Certificated Retro		-	-	271,277				increase effective 20/21, include PD time
Certificated Off-Schedule Pay		-	-	252,895				2020/21 off schedule increase
<b>Total, Certificated Salaries</b>		<b>14,103,004</b>	<b>14,379,666</b>	<b>14,921,160</b>	<b>5,026,906</b>	<b>6,648,730</b>	<b>45%</b>	
<b>Classified Salaries</b>								
Instruct Aide	2110	930,455	783,601	783,601	232,494	302,512	39%	
Maint/Operations	2210	113,204	119,204	119,204	54,638	70,744	59%	
Classified Administrators	2310	410,452	410,452	410,452	159,257	192,552	47%	
Cler Tech Office Staff Sal-FT	2410	1,906,462	1,906,462	1,906,462	576,132	720,421	38%	
Food Services	2430	47,682	47,682	47,682	13,638	18,460	39%	
Cler Tech Off Staff Sal-Sub	2460	34,302	34,302	34,302	-	-	0%	

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
Other Classified	2920	961,543	1,284,516	1,424,516	253,049	322,029	23%	tutoring exp moved from consulting to paraprofessional salaries \$140K
Math Paraprofessionals	2920	163,756	175,083	175,083	41,577	58,431	33%	
Impact Step & Column/Prposed New Positions/Hours		(198,244)	(198,244)	(198,244)				
Classified Retro				57,974				increase effective 20/21, include PD time
Classified Off-Schedule Pay				72,123				2020/21 off schedule increase
<b>Total, Classified Salaries</b>		<b>4,369,612</b>	<b>4,563,058</b>	<b>4,833,155</b>	<b>1,330,785</b>	<b>1,685,149</b>	<b>35%</b>	
<b>Employee Benefits</b>								
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,277,635	2,322,316	2,368,925	768,681	956,785	40%	
Public Employees Retirement System (PERS), Classified Positions	3212	768,833	944,553	985,534	239,837	300,044	30%	
OASDI, Certificated Positions	3311	15,000	15,000	9,000	1,710	2,214	25%	
OASDI, Classified Positions	3312	270,916	282,910	299,656	82,423	103,801	35%	
Medicare, Cert Positions	3331	204,494	208,505	216,357	72,375	89,695	41%	
Medicare, Class Positions	3332	63,359	66,164	70,081	19,192	27,059	39%	
Hlth & Wlfr Benefits, Cert	3411	2,479,545	2,479,545	2,479,545	969,021	1,161,241	47%	
Hlth & Wlfr Benefits, Class	3412	1,237,220	1,237,220	1,237,220	431,530	516,084	42%	
State Unemploy Insur, Cert Pos	3511	17,925	17,925	17,925	5,057	5,057	28%	
State Unemploy Insur, Clas Pos	3512	7,552	7,552	7,552	2,167	2,167	29%	
Worker Comp Insur, Cert Pos	3611	137,025	137,025	137,025	48,930	73,395	54%	
Worker Comp Insur, Class Pos	3612	58,725	58,725	58,725	16,320	24,480	42%	
Lifetime Retiree Benefits, Cert	3911	255,000	255,000	255,000	134,506	162,311	64%	
Lifetime Retiree Benefits, Class	3912	51,000	51,000	51,000	27,895	33,584	66%	
<b>Total, Employee Benefits</b>		<b>7,844,229</b>	<b>8,083,440</b>	<b>8,193,544</b>	<b>2,819,644</b>	<b>3,457,918</b>	<b>42%</b>	
<b>Supplies</b>								
Textbooks	4100	9,900	9,900	20,000	14,271	14,271	71%	credit recovery program, budgeted in LLM
Instructional Materials	4300	151,000	200,000	200,000	16,442	17,333	9%	
Instructional Materials - CTE	4300	-	207,000	207,000	35,438	37,441	18%	CTE teacher allocations

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
Office Supplies	4350	143,800	166,467	166,467	18,280	27,926	17%	
Other Supplies	4390	23,343	23,343	23,343	2,937	2,937	13%	
Non-Capitalized Equipment	4400	90,680	761,728	800,000	798,201	867,308	108%	\$25K for furniture (sept b/f meeting)
Food Service Supplies	4700	275,304	152,597	104,253	374	374	0%	3 mos café operations
<b>Total, Supplies</b>		<b>694,027</b>	<b>1,521,035</b>	<b>1,521,063</b>	<b>885,943</b>	<b>967,590</b>	<b>64%</b>	
<b>Services</b>								
Mileage & Car Allowances	5210	4,197	1,000	1,000	168	168	17%	
Travel and Conferences	5220	44,151	44,151	104,151	6	10,739	10%	
Dues and Memberships/Subscriptions	5310	352,074	430,391	430,391	421,397	426,729	99%	
Insurance	5400	309,969	309,969	309,969	106,967	158,629	51%	
Operations & Housekeeping Supplies	5510	146,000	146,000	344,700	56,740	65,957	19%	Hybrid estimate for PPE Supplies (3 mos @\$66K, with one time cost of PPE @\$126K, \$2.5K pre hybrid/high risk)
Utilities	5520	426,000	426,000	426,000	80,552	124,292	29%	
Rentals/Leases/Repairs	5610	576,408	574,763	574,763	303,200	313,260	55%	
Transportation	5811/ 5812	491,348	275,913	361,518	3,735	3,735	1%	3 mos hybrid busing + add'l costs @\$165K + at risk busing @\$14K
Oth Contracted Services	5800	26,500	26,500	26,500	5,375	8,775	33%	
STRS Int & Penalties	5803	500	500	500	22	22	4%	
Contracted Services	5810	2,664,883	2,481,196	2,345,020	596,159	774,306	33%	Assumes 3 mo hybrid model costs for Café, Janitorial, & security
Legal, Audit, & Election Costs	5821	389,500	389,500	389,500	93,392	132,097	34%	
Advertisement	5831	2,500	2,500	2,500	753	1,503	60%	
Computer/Technlgy Related Serv	5840	22,847	22,847	22,847	22,363	22,363	98%	
Conslt/Ind Contractors(NonEmp)	5850	17,000	17,000	17,000	12,029	12,029	71%	
Fingprpt,Phys, XRY&Oth Emp Cst	5860	5,000	5,000	5,000	1,174	1,366	27%	
Other Services	5890	92,330	92,330	92,330	28,288	31,282	34%	
Communications Services	5910	75,860	75,860	75,860	25,941	29,736	39%	
<b>Total, Services</b>		<b>5,647,067</b>	<b>5,321,420</b>	<b>5,529,549</b>	<b>1,758,260</b>	<b>2,116,987</b>	<b>38%</b>	
<b>Capitlay Outlay</b>								
Sites & Improvement	6100							

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
Buildings & Improvement	6200	87,866	167,866	192,866	209,601	209,601	109%	\$80K approved CapEx + \$87K existing CapEx from pool/permit (per Sept B/F Meeting)
Equipment & Technology	6400	235,000	235,000	235,000	50,334	50,334	21%	
Equipment/Furniture Replacement	6500	-	-	-	-	-		
<b>Total, Capital Outlay</b>		<b>322,866</b>	<b>402,866</b>	<b>427,866</b>	<b>259,935</b>	<b>259,935</b>	<b>61%</b>	
Depreciation Expense (Financial Reporting Basis)	6900	900,000	900,000	900,000	300,000	300,000	33%	
Other Outgo								
Indirec Cost (LAUSD)	7299	271,968	295,392	295,394	124,411	148,108	50%	
Interest	7438	58,338	58,338	58,338	11,856	13,893	24%	
<b>Total, Other Outgo</b>		<b>330,306</b>	<b>353,730</b>	<b>353,732</b>	<b>136,267</b>	<b>162,001</b>	<b>46%</b>	
<b>Total Expenditures (Financial Reporting Basis)</b>		<b>33,888,245</b>	<b>35,122,349</b>	<b>36,252,203</b>	<b>12,257,805</b>	<b>15,338,374</b>	<b>42%</b>	
<b>Total Expenditures (Cash Reporting Basis)</b>		<b>33,311,111</b>	<b>34,625,215</b>	<b>35,780,069</b>	<b>12,217,740</b>	<b>15,298,309</b>	<b>43%</b>	
<b>C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis</b>		<b>(225,502)</b>	<b>1,496,029</b>	<b>133,760</b>	<b>1,784,686</b>	<b>2,819,401</b>		Additional potential expenses include budget/finance parking lot items
<b>C. Ending Balance: Excess (Deficiency) - Cash Reporting</b>		<b>351,632</b>	<b>1,993,163</b>	<b>605,894</b>	<b>1,824,751</b>	<b>2,859,466</b>		(Revenue - Expenses: Cash Reporting Basis)
<b>D. Net Increase (Decrease)</b>		<b>(225,502)</b>	<b>1,496,029</b>	<b>133,760</b>	<b>1,784,686</b>	<b>2,819,401</b>		
<b>E. Fund Balance</b>								
Beginning Fund Balance (adjusted to actual)		(5,435,034)	(5,435,034)	(5,435,034)	(5,435,034)	(5,435,034)		
Audit Adjustment (OPEB)								
Ending Fund Balance		(5,660,537)	(3,939,005)	(5,301,274)	(3,650,348)	(2,615,633)		

**Palisades Charter High School - 1st Interim Report and Actuals Until 12/31/2020**

	Obj Code	2020-2021 Budget			2020-2021	2020-2021	% Received/Spent	Comments
		Adopted (6/5/2020)	Revised (1 semester hybrid, 8/17/2020)	1st Interim (3 mo hybrid, 10/31/2020)	Actuals to Date 11/30/20	Actuals to Date 12/31/20		
<b>Components of the Ending Fund Balance</b>								
a) Net Investment in Capital Assets								
b) Restricted Net Position								
c) Unrestricted Net Position								
e) Unassigned/Unappropriated:		(5,660,537)	(3,939,005)	(5,301,274)	(3,650,348)	(2,615,633)		