Palisades Charter High School - 2021-2022 First Interim Projections and actuals until 10/31/21

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21			2021-2022 Revised Budget, 10/7/21			2021-2022	2021-2022 First Interim Projections, 10/31/21			% Received/ Spent	1st interim vs. revised budget 10/7/21	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date as of 10/31/21	Unrestricted	Restricted	Total			
A. Revenues														
LCFF/Revenue Limit Sources														
State Aid	8011	15,104,903		15,104,903	12,429,602		12,429,602	4,546,850	12,429,602		12,429,602	37%	-	projected decrease in ADA
Education Protection Act	8012	6,777,237		6,777,237	12,599,269		12,599,269	2,097,525	12,273,029		12,273,029	17%	(326,240)	projected decrease in ADA
State Aid (Prior Years)	8019	-		-			-	263,636			-	#DIV/0!	-	
In Lieu of Propety Tax	8096	8,980,282		8,980,282	5,786,185		5,786,185	2,899,287	5,321,917		5,321,917	54%	(464,268)	projected decrease in ADA
Total, LCFF/Revenue Limit Resources		**30,862,422**	**-**	**30,862,422**	**30,815,056**	**-**	**30,815,056**	**9,807,298**	**30,024,548**	**-**	**30,024,548**	33%	**(790,508)**	
												1.70%		
Federal Revenues														
Special Education - IDEA	8181		777,041	777,041		771,041	771,041	264,219		756,994	756,994	35%	(14,047)	$267.30/ADA PER LAUSD SELPA 6/4/21
Child Nutrition - Federal	8220		345,000	345,000		345,000	345,000	24,646		360,000	360,000	7%	15,000	higher reimbursement due to free meals
Other Federal				-			-						-	
Title I	8290		316,871	316,871		281,220	281,220	-		281,779	281,779	0%	559	revised amount per CDE, 10/20/21
Title II	8290		59,607	59,607		55,612	55,612	-		56,052	56,052	0%	440	revised amount per CDE, 10/20/21
Title III - English Learners	8290		3,606	3,606		3,861	3,861			3,861	3,861	0%	-	revised amount per CDE, 10/20/21
Title III - Immigrant	8290		3,621	3,621		-	-			-	-	#DIV/0!	-	revised amount per CDE, 10/20/21
Title IV	8290		24,214	24,214		21,736	21,736			21,761	21,761	0%	25	revised amount per CDE, 10/20/21
Perkins	8290		35,337	35,337		35,337	35,337	-		35,337	35,337	0%	-	
Dept of Rehab	8290		10,170	10,170		10,170	10,170			10,000	10,000	0%	(170)	
ELC COVID Testing Award	8290							-		472,831	472,831	0%	472,831	LACOE COVID testing award
ESSR I (COVID-19 Grant)	8290		-	-			-	23		23	23	100%	23	
ESSR II (COVID-19 Grant)	8290		-	-			-	98,599		985,991	985,991	10%	985,991	ESSER II amount to recognize based on expenses
ESSR III (COVID-19 Grant)	8290		-	-			-	163,580		711,554	711,554	23%	711,554	ESSER II amount to recognize based on expenses
Learning Loss & Mitigation (GEER)	8290		107,643	107,643		107,643	107,643	36,812	-	107,643	107,643	34%	-	
Total, Federal Resources		**-**	**1,683,109**	**1,683,109**	**-**	**1,631,620**	**1,631,620**	**587,879**	**-**	**3,803,826**	**3,803,826**	**15%**	**2,172,206**	
Other State Revenues														
Child Nutrition - State	8520		20,000	20,000		20,000	20,000	1,645		35,000	35,000	5%	15,000	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	139,071	-	139,071	139,071		139,071		135,483		135,483	0%	(3,588)	$47.84/ADA
State Lottery (Non Prop 20)	8560	436,050	-	436,050	473,841		473,841	-	461,616		461,616	0%	(12,225)	higher per ADA rate ($163.00/ADA)
State Lottery (Prop 20)	8560	-	142,443	142,443		188,955	188,955	-		184,080	184,080	0%	(4,875)	higher per ADA rate ($65.00/ADA)
CTE	8590	-	164,827	164,827		242,836	242,836	242,836		242,836	242,836	100%	(0)	higher carryover from 20/21FY ($164K 21/22 + $76K 20/21 carryover)
Student ID/CAHSEE	8590	12,073		12,073		12,073	12,073		10,000		10,000	0%	(2,073)	
In-Person Instruction Grant	8590		470,566	470,566		547,287	547,287	116,553		547,287	547,287	21%	0	Per CDE 8/19/21- $915,651 allocation, spent $368K in 20/21
Expanded Learning Opportunities Grant	8590		2,051,780	2,051,780		2,051,780	2,051,780			2,051,780	2,051,780	0%	-	(potentially split into different resources)
Total, State Revenues		**587,194**	**2,849,615**	**3,436,809**	**612,912**	**3,062,931**	**3,675,843**	**361,034**	**607,099**	**3,060,983**	**3,668,082**	**10%**	**(7,761)**	
Other Local Revenues														
Special Education - AB602	8311	-	2,002,632	2,002,632		2,002,632	2,002,632	748,078		2,143,258	2,143,258	35%	140,626	$756.80 PER LAUSD SELPA 10/21
Food Service Sales	8634	-	240,000	240,000		240,000	240,000	31,984		210,000	210,000	15%	(30,000)	lower a la carte sales
Leases & Rentals	8560	1,046,000	-	1,046,000	1,046,000	-	1,046,000	269,555	1,046,000		1,046,000	26%	-	
Interest	8660	129,549	-	129,549	80,000		80,000	20,221	80,000		80,000	25%	-	lower interest rate from county treasury
LAUSD SpEd Option 3 Grant	8679	-	100,000	100,000		100,000	100,000	-	100,000		100,000	0%	-	
Fundraising	8699	450,000	-	450,000	450,000		450,000	179,183	450,000		450,000	40%	-	
Total, Other Local Revenues		**1,625,549**	**2,342,632**	**3,968,181**	**1,576,000**	**2,342,632**	**3,918,632**	**1,249,021**	**1,676,000**	**2,353,258**	**4,029,258**	**31%**	**110,626**	
Total Revenues		**33,075,164**	**6,875,357**	**39,950,522**	**33,003,968**	**7,037,183**	**40,041,151**	**12,005,232**	**32,307,647**	**9,218,066**	**41,525,713**	**29%**	**1,484,562**	
B. Expenditures														
Certificated Salaries														
Teachers' Salaries-Full-Time	1110	11,623,439	1,658,667	13,282,106	11,623,439	1,658,667	13,282,106	3,278,434	11,623,439	1,658,667	13,282,106	25%	-	
Teachers Salaries-Librarian	1130	141,176	-	141,176	141,176		141,176	34,566	141,176		141,176	24%	-	
Teachers' Salaries-Substitute	1160	238,941	-	238,941	238,941		238,941	76,245	238,941		238,941	32%	-	
Cert Pupil Supp Sal-Counselors	1210	817,927		817,927	817,927		817,927	237,370	831,275		831,275	29%	13,348	Additional counselor time ($13K)
Cert Administrators	1310	775,910	142,785	918,695	775,910	142,785	918,695	236,204	775,910	142,785	918,695	26%	-	

Palisades Charter High School - 2021-2022 Adopted Budget and Revisions as of 10/7/21, and Actuals to date as of 9/30/21

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21			2021-2022 Revised Budget, 10/7/21			2021-2022	2021-2022 First Interim Projections, 10/31/21			% Received/ Spent	1st interim vs. revised budget 10/7/21	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date as of 10/31/21	Unrestricted	Restricted	Total			
Other Support/Step& Column Impact	1330	119,633	-	119,633	119,633		119,633		119,633		119,633	0%	-	
Auxilaries/Periods/Net	1930			-			-				-	#DIV/0!	-	
FTEs Increase/Decrease		130,360		130,360	130,360		130,360		130,360		130,360	0%	-	Ed Tech coordinator & New counselor position, & $31K in attrition savings
Impact of Tentative UTLA Agreement				-	251,313		251,313		251,313		251,313	0%	-	Effective 7/1/21, UTLA salary increase of 1.75% ($197,312.78 & PD hourly rate increase $50 ($53,487).
Certificated Off-Schedule Pay		7,000		7,000	7,000		7,000		7,000		7,000	0%	-	proposed cell phone stipend (dependent on position)
ESSER II/III funded certificated time										97,833	97,833		97,833	expanded learning time & intervention salaries
ELO Related Certificatred Time	1110		589,952	589,952	-	589,952	589,952			809,952	809,952	0%	220,000	added PD time
Total, Certificated Salaries		**13,854,386**	**2,391,404**	**16,245,790**	**14,105,699**	**2,391,404**	**16,497,103**	**3,862,819**	**14,119,047**	**2,709,237**	**16,828,284**	**23%**	**331,181**	
Classified Salaries														
Instruct Aide	2110	$ -	944,412	944,412		944,412	944,412	141,794		944,412	944,412	15%	-	
Maint/Operations	2210	114,902	-	114,902	114,902		114,902	48,295	114,902		114,902	42%	-	
Classified Administrators	2310	416,609	-	416,609	416,609		416,609	105,629	416,609		416,609	25%	-	
Cler Tech Office Staff Sal-FT	2410	1,935,059	-	1,935,059	1,935,059		1,935,059	413,914	1,935,059		1,935,059	21%	-	
Food Services	2430	-	48,397	48,397	-	48,397	48,397	13,273		48,397	48,397	27%	0	
Cler Tech Off Staff Sal-Sub	2460	34,817	$ -	34,817	34,817		34,817	-	34,817		34,817	0%	-	
Other Classified	2920	904,821	71,145	975,966	904,821	71,145	975,966	267,438	904,821	206,145	1,110,966	24%	135,000	$40K in additional tutoring (ESSER III), $95K staff support in high need areas (ESSER II)
Math Paraprofessionals	2920	55,404	110,808	166,212	55,404	110,808	166,212	27,496	55,404	110,808	166,212	17%	-	
Impact Step & Column/Prposed New Positions/Hours		110,000		110,000	110,000		110,000		110,000		110,000	0%	-	Tech Team Lead
Classified Retro		7,000		7,000	7,000		7,000		7,000		7,000	0%	-	proposed cell phone stipend (dependent on position)
Classified Additional Time				-	35,204	-	35,204		-	35,204	35,204	0%	-	$30K for additional hours related to student check-in 2020/21 off schedule increase - predicted unitl October
ELO Related Classified Time	2920		436,400	436,400		436,400	436,400			436,396	436,396	0%	(4)	ELO Classified time
Total, Classified Salaries		**3,578,612**	**1,611,162**	**5,189,774**	**3,613,816**	**1,611,162**	**5,224,978**	**1,017,839**	**3,578,612**	**1,781,362**	**5,359,974**	**19%**	**134,996**	
Employee Benefits														
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,344,162	404,626	2,748,788	2,386,684	404,626	2,791,310	640,548	2,388,943	458,403	2,847,346	22%	56,036	
Public Employees Retirement System (PERS), Classified Positions	3212	819,860	369,117	1,188,977	827,925	369,117	1,197,042	195,439	819,860	408,110	1,227,970	16%	30,928	
OASDI, Certificated Positions	3311		-	-			-	3,639	10,000		10,000	36%	10,000	
OASDI, Classifed Positions	3312	221,874	99,892	321,766	224,057	99,892	323,949	61,849	211,874	110,444	322,318	19%	(1,630)	
Medicare, Cert Positions	3331	200,889	34,675	235,564	204,533	34,675	239,208	55,600	204,726	39,284	244,010	23%	4,802	
Medicare, Class Positions	3332	51,890	23,362	75,252	52,400	23,362	75,762	14,683	51,890	25,830	77,720	19%	1,957	
Hlth & Wlfr Benefits, Cert	3411	2,280,484	258,238	2,538,722	2,280,484	258,238	2,538,722	762,795	2,280,484	258,238	2,538,722	30%	-	
Hlth & Wlfr Benefits, Class	3412	940,575	329,000	1,269,575	940,575	329,000	1,269,575	362,153	940,575	329,000	1,269,575	29%	-	
State Unemploy Insur, Cert Pos	3511	170,749	29,414	200,163	70,528	11,957	82,486	16,771	70,595	13,546	84,141	20%	1,656	Rate reduced to 0.50% by state of CA
State Unemploy Insur, Clas Pos	3512	44,546	19,817	64,363	18,069	8,056	26,125	7,187	17,893	8,907	26,800	27%	675	Rate reduced to 0.50% by state of CA
Worker Comp Insur, Cert Pos	3611	158,737	-	158,737	158,737	-	158,737	53,971	158,737		158,737	34%	-	
Worker Comp Insur, Class Pos	3612	68,030	-	68,030	68,030	-	68,030	23,130	68,030		68,030	34%	-	
Lifetime Retiree Benefits, Cert	3911	553,000		553,000	553,000	-	553,000	133,264	553,000	-	553,000	24%	-	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000		237,000	237,000	-	237,000	49,012	237,000	-	237,000	21%	-	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		**8,091,795**	**1,568,142**	**9,659,937**	**8,022,023**	**1,538,923**	**9,560,945**	**2,380,039**	**8,013,607**	**1,651,762**	**9,665,369**	**25%**	**104,424**	
Supplies														
Textbooks	4100	42,112		42,112	42,112		42,112	15,372	-	42,112	42,112	37%	-	
Instructional Materials	4300	250,000	16,834	266,834	250,000	16,834	266,834	36,535	250,000	46,834	296,834	12%	30,000	ESSER funded additional IMA - $30K
Instructional Materials - CTE	4300	-	148,827	148,827		148,827	148,827	33,196		242,836	242,836	14%	94,009	CTE Expenses
Office (Tech) Supplies	4350	86,800	-	86,800	86,800	-	86,800	20,561	86,800		86,800	24%	-	
Other Supplies	4390	24,300	-	24,300	24,300	-	24,300	19,689	24,300		24,300	81%	-	
Non-Capitalized Equipment	4400	126,300	450,200	576,500	126,300	450,200	576,500	93,021	126,300	1,143,912	1,270,212	7%	693,712	ELO funded tech ($450k), ELO funded café non cap ($25K), ESSER II/III funded tech ($668K), ESSER II/III funded non cap for café ($25k)

Palisades Charter High School - 2021-2022 Adopted Budget and Revisions as of 10/7/21, and Actuals to date as of 9/30/21

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21			2021-2022 Revised Budget, 10/7/21			2021-2022	2021-2022 First Interim Projections, 10/31/21			% Received/ Spent	1st interim vs. revised budget 10/7/21	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date as of 10/31/21	Unrestricted	Restricted	Total			
Food Service Supplies	4700	-	235,041	235,041	-	235,041	235,041	10,948	-	235,041	235,041	5%	-	Includes after school snack program
Total, Supplies		**529,512**	**850,902**	**1,380,414**	**529,512**	**850,902**	**1,380,414**	**229,322**	**487,400**	**1,710,735**	**2,198,135**	**10%**	**817,721**	
Services														
Mileage & Car Allowances	5210	2,000	-	2,000	2,000	-	2,000	20	2,000		2,000	1%	-	
Travel and Conferences	5220	10,000	70,000	80,000	10,000	70,000	80,000	6,629	10,000	70,000	80,000	8%	-	ELO funded PD
Dues and Memberships/Subscriptions	5310	454,915	105,547	560,461	454,915	105,547	560,462	346,885	454,915	105,547	560,462	62%	-	$80K in ELO funded expenses
Insurance	5400	397,016	-	397,016	397,016		397,016	138,055	397,016		397,016	35%	-	COVID rebate
Operations & Housekeeping Supplies	5510	147,000	600	147,600	147,000	600	147,600	46,891	147,000	18,000	165,000	28%	17,400	ESSER II/III funded PPE ($18K)
Utilities	5520	426,000	-	426,000	426,000	-	426,000	36,917	426,000		426,000	9%	-	
Rentals/Leases/Repairs	5610	388,752	10,000	398,752	388,752	10,000	398,752	90,052	388,752	10,000	398,752	23%	-	
Transportation	5811/ 5812	452,462	58,500	510,962	493,184	58,500	551,684	91,071	452,462	128,500	580,962	16%	29,278	9% increase in transportation rate ($70K, funded by ESSER)
Oth Contracted Services	5800	35,826	-	35,826	35,826	-	35,826	13,763	35,826		35,826	38%	-	
STRS Int & Penalties	5803	1,200	-	1,200	1,200	-	1,200	938	1,200		1,200	78%	-	
Contracted Services	5810	1,128,173	1,655,771	2,783,944	1,139,173	1,791,071	2,930,244	533,272	1,139,173	2,064,071	3,203,244	17%	273,000	Increase in Regis staffing ($78K), TPE security guard services ($49K), $250k in additional janitorial/security needs (ESSER II/III funded), $23K in industry costs for security (ESSER II/III funded)
Legal, Audit, & Election Costs	5821	262,390	68,473	330,863	262,390	68,473	330,863	136,030	287,390	68,473	355,863	38%	25,000	
Advertisement	5831	1,500	-	1,500	1,500	-	1,500	-	1,500		1,500	0%	-	
Computer/Technlgy Related Serv	5840	86,784	-	86,784	86,784	-	86,784	7,100	86,784		86,784	8%	-	
Conslt/Ind Contractors(NonEmp)	5850	20,000	-	20,000	28,000	-	28,000	13,627	28,000		28,000	49%	-	
Fingrprt,Phys, XRy&Oth Emp Cst	5860	7,500	-	7,500	7,500	-	7,500	4,582	7,500		7,500	61%	-	
Other Services	5890	96,755	16,000	112,755	96,755	16,000	112,755	29,832	96,755	16,000	112,755	26%	-	
Communications Services	5910	76,000	-	76,000	76,000		76,000	16,304	76,000		76,000	21%	-	
Total, Services		**3,994,274**	**1,984,891**	**5,979,164**	**4,053,995**	**2,120,191**	**6,174,186**	**1,511,968**	**4,038,273**	**2,480,591**	**6,518,864**	**23%**	**344,678**	
Captial Outlay														
Sites & Improvement	6100										-			
Buildings & Improvement	6200	97,950	-	97,950	97,950		97,950	32,068	97,950	145,000	242,950	13%	145,000	ESSER II/III funded upgrades ($145K)
Equipment & Technology	6400	10,000	-	10,000	10,000		10,000	-	10,000	235,000	245,000	0%	235,000	Tech infrastructure upgrades (ESSER II/III funded)
Equipment/Furniture Replacement	6500			-			-				-			
Total, Captial Outlay		**107,950**	**-**	**107,950**	**107,950**	**-**	**107,950**	**32,068**	**107,950**	**380,000**	**487,950**	**7%**	**380,000**	
Depreciation Expense (Financial Reporting Basis)	6900	915,000	-	915,000	975,000		975,000	-	980,000		980,000	0%	5,000	
Other Outgo														
Indirect Cost (LAUSD)	7299	308,624	-	308,624	308,151		308,151	100,147	300,245		300,245	33%	(7,905)	
Interest	7438	11,784	-	11,784	11,784		11,784	5,090	11,784		11,784	43%	-	
Total, Other Outgo		**320,408**	**-**	**320,408**	**319,935**	**-**	**319,935**	**105,237**	**312,029**	**-**	**312,029**	**34%**	**(7,905)**	
Total Expenditures (Financial Reporting Basis)		**31,283,987**	**8,406,501**	**39,690,487**	**31,619,979**	**8,512,582**	**40,132,560**	**9,107,224**	**31,528,968**	**10,333,687**	**41,862,656**	22%	1,730,095	
Total Expenditures (Cash Reporting Basis)		**30,476,937**	**8,406,501**	**38,883,437**	**30,752,929**	**8,512,582**	**39,265,510**	**9,139,292**	**30,656,918**	**10,713,687**	**41,370,606**	22%	2,105,095	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		**1,791,178**	**(1,531,143)**	**260,035**	**1,383,989**	**(1,475,399)**	**(91,410)**	**2,898,008**	**778,679**	**(1,115,621)**	**(336,943)**		**(245,533)**	
C. Ending Balance: Excess (Deficiency) - Cash Reporting		**2,598,228**	**(1,531,143)**	**1,067,085**	**2,251,039**	**(1,475,399)**	**775,640**	**2,865,940**	**1,650,729**	**(1,495,621)**	**155,107**		**(620,533)**	(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		**1,791,178**	**(1,531,143)**	**260,035**	**1,383,989**	**(1,475,399)**	**(91,410)**	**2,898,008**	**778,679**	**(1,115,621)**	**(336,943)**		**(245,533)**	
E. Fund Balance														