

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 3/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 First Interim Projections, 10/31/21	2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2021-2022	% of 2nd interim projections	Comments
					Actuals to Date as of 1/31/22	Unrestricted	Restricted			
	Obj Code	Total	Total							
A. Revenues										
LCFF/Revenue Limit Sources										
	8011	15,104,903	12,429,602	7,902,842	10,962,726		10,962,726	9,562,694	87%	P1 Estimate per CDE 2/2022
	8012	6,777,237	12,273,029	4,195,050	8,345,193		8,345,193	6,254,753	75%	3rd Q EPA estimate per CDE 2/2022
	8019	-	-	263,636			-	254,362		
	8096	8,980,282	5,321,917	4,945,842	10,716,629		10,716,629	6,869,577	64%	P1 Estimate per CDE 2/2022
		30,862,422	30,024,548	17,307,370	30,024,548	-	30,024,548	22,941,386	76%	
Federal Revenues										
	8181	777,041	756,994	450,726		756,994	756,994	616,050	81%	\$267.30/ADA PER LAUSD SELPA 6/4/21
	8220	345,000	360,000	140,892		360,000	360,000	140,892	39%	
		-								
	8290	316,871	281,779	225,526		282,238	282,238	211,280	75%	revised amount per CDE, 12/31/21
	8290	59,607	56,052	1,880		56,052	56,052	29,116	52%	
	8290	3,606	3,861	-		3,861	3,861		-	
	8290	3,621	-	-		-	-			
	8290	24,214	21,761	11,520		21,761	21,761	11,520	53%	
	8290	35,337	35,337	-		35,337	35,337		0%	
	8290	10,170	10,000	-		10,000	10,000		0%	
	8290		472,831	-		472,831	472,831		0%	LACOE COVID testing award
	8290	-	23	23		23	23	23	100%	
	8290	-	985,991	98,599		985,991	985,991	98,599	10%	
	8290	-	711,554	221,390		711,554	711,554	221,390	31%	
	8290	107,643	107,643	42,436		107,643	107,643	42,436	39%	
		1,683,109	3,803,826	1,192,992	-	3,804,285	3,804,285	1,371,306	36%	
Other State Revenues										
	8520	20,000	35,000	5,092		35,000	35,000	5,092	15%	higher reimbursement due to free meals
	8550	139,071	135,483	139,084	139,084		139,084	139,084	100%	\$47.84/ADA
	8560	436,050	461,616	215,832	461,616		461,616	355,367	77%	higher per ADA rate (\$163.00/ADA)
	8560	142,443	184,080	3,071		184,080	184,080	52,610	29%	higher per ADA rate (\$65.00/ADA)
	8590	164,827	242,836	242,836		242,836	242,836	242,836	100%	higher carryover from 20/21FY (\$164K 21/22 + \$76K 20/21 carryover)
	8590	12,073	10,000	-	10,000		10,000		0%	
	8590	470,566	547,287	547,287		547,287	547,287	547,287	100%	Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21
	8590	2,051,780	2,051,780	119,222		1,025,890	1,025,890	119,222	12%	first allocation received in 20/21, part of beginning balance
	8590			425,181		425,181	425,181	425,181	100%	Received Dec 2021- revenue to recognize as expenses are spent
		3,436,809	3,668,082	1,697,606	610,700	2,460,274	3,070,974	1,886,679	61%	
Other Local Revenues										
	8311	2,002,632	2,143,258	1,276,132		2,143,258	2,143,258	1,744,198	81%	\$756.80 PER LAUSD SELPA 10/21

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 3/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 First Interim Projections, 10/31/21	2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2021-2022	% of 2nd interim projections	Comments	
					Actuals to Date as of 1/31/22	Unrestricted	Restricted				Total
	Obj Code	Total	Total								
	Food Service Sales	8634	240,000	210,000	49,699		150,000	150,000	65,755	44%	lower a la carte sales
	Leases & Rentals	8560	1,046,000	1,046,000	482,478	1,046,000		1,046,000	571,884	55%	
	Interest	8660	129,549	80,000	42,874	80,000		80,000	27,621	35%	
	LAUSD SpEd Option 3 Grant	8679	100,000	100,000	126,568		126,568	126,568	126,568	100%	higher receipt from SELPA
	Fundraising	8699	450,000	450,000	381,898	450,000	-	450,000	506,930	113%	
	Total, Other Local Revenues		3,968,181	4,029,258	2,359,649	1,576,000	2,419,826	3,995,826	3,042,956	76%	
	Total Revenues		39,950,522	41,525,713	22,557,617	32,211,248	8,684,384	40,895,632	29,242,328	72%	
B. Expenditures											
Certificated Salaries											
	Teachers' Salaries-Full-Time	1110	13,282,106	13,282,106	6,850,617	11,623,439	1,658,667	13,282,106	8,961,832	67%	
	Teachers Salaries-Librarian	1130	141,176	141,176	70,735	141,176		141,176	91,766	65%	
	Teachers' Salaries-Substitute	1160	238,941	238,941	267,070	318,941		318,941	357,360	112%	increased sub coverage time, reallocated from classified ESSER time (\$80K)
	Cert Pupil Supp Sal-Counselors	1210	817,927	831,275	474,765	831,275		831,275	618,942	74%	Additional counselor time (\$13K)
	Cert Administrators	1310	918,695	918,695	524,250	775,910	142,785	918,695	677,977	74%	
	Other Support/Step& Column Impact	1330	119,633	119,633		119,633		119,633		0%	
	Auxiliaries/Periods/Net	1930	-	-				-			
	FTEs Increase/Decrease		130,360	130,360		130,360		130,360			Ed Tech coordinator & New counselor position, & \$31K in attrition savings
	Impact of Tentative UTLA Agreement		-	251,313		251,313		251,313			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			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 Certificated Time	1110	589,952	809,952			699,952	699,952			reduced cert salary for sat school (\$80K), acellus staffing (\$30K)
	Total, Certificated Salaries		16,245,790	16,828,284	8,187,437	14,199,047	2,599,237	16,798,284	10,707,876	64%	
Classified Salaries											
	Instruct Aide	2110	944,412	944,412	383,750		944,412	944,412	525,801	56%	
	Maint/Operations	2210	114,902	114,902	104,226	114,902		114,902	137,146	119%	
	Classified Administrators	2310	416,609	416,609	222,919	386,609		386,609	279,178	72%	admin salary shifted to consulting
	Cler Tech Office Staff Sal-FT	2410	1,935,059	1,935,059	919,350	1,935,059		1,935,059	1,221,609	63%	
	Food Services	2430	48,397	48,397	30,834		48,397	48,397	41,090	85%	
	Cler Tech Off Staff Sal-Sub	2460	34,817	34,817	-	34,817		34,817	13,266	38%	
	Other Classified	2920	975,966	1,110,966	607,781	904,821	111,145	1,015,966	822,827	81%	\$40K in additional tutoring (ESSER III), \$80K shifted to cert salaries, \$15K shifted to consulting (VAPA tech)
	Math Paraprofessionals	2920	166,212	166,212	92,465	55,404	110,808	166,212	143,700	86%	
	Impact Step & Column/Prposed New Positions/Hours		110,000	110,000		110,000		110,000			Tech Team Lead
	Classified Retro		7,000	7,000		7,000		7,000			proposed cell phone stipend (dependent on position)

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 3/31/22

ADA	2832	2021-2022	2021-2022	2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2021-2022	% of 2nd interim projections	Comments
		Adopted Budget (Full Return, B/F Recommended), 6/11/21	First Interim Projections, 10/31/21		Actuals to Date as of 1/31/22	Unrestricted	Restricted			
	Obj Code	Total	Total							
Classified Additional Time		-	35,204			35,204	35,204			
ELO Related Classified Time	2920	436,400	436,396			436,396	436,396			\$30K for additional hours related to student check-in 2020/21 off schedule increase - predicted until October ELO Classified time
Total, Classified Salaries		5,189,774	5,359,974	2,361,326	3,548,612	1,686,362	5,234,974	3,184,618	61%	
Employee Benefits										
State Teachers Retirement System (STRS), Certificated Positions	3111	2,748,788	2,847,346	1,276,030	2,402,479	439,791	2,842,270	1,687,508	59%	
Public Employees Retirement System (PERS), Classified Positions	3212	1,188,977	1,227,970	421,511	812,987	386,346	1,199,333	574,045	48%	
OASDI, Certificated Positions	3311	-	10,000	11,015	15,000		15,000	14,578	97%	
OASDI, Classified Positions	3312	321,766	322,318	143,081	220,014	104,554	324,568	192,384	59%	
Medicare, Cert Positions	3331	235,564	244,010	117,960	205,886	37,689	243,575	154,160	63%	
Medicare, Class Positions	3332	75,252	77,720	33,142	51,455	24,452	75,907	44,966	59%	
Hlth & Wlfr Benefits, Cert	3411	2,538,722	2,538,722	1,362,501	2,280,484	258,238	2,538,722	1,754,646	69%	
Hlth & Wlfr Benefits, Class	3412	1,269,575	1,269,575	658,138	940,575	329,000	1,269,575	858,768	68%	
State Unemploy Insur, Cert Pos	3511	200,163	84,141	16,771	70,995	12,996	83,991	34,902	42%	Rate reduced to 0.50% by state of CA
State Unemploy Insur, Clas Pos	3512	64,363	26,800	7,187	17,743	8,432	26,175	14,958	57%	Rate reduced to 0.50% by state of CA
Worker Comp Insur, Cert Pos	3611	158,737	158,737	80,427	158,737		158,737	120,111	76%	
Worker Comp Insur, Class Pos	3612	68,030	68,030	34,468	68,030		68,030	51,475	76%	
Lifetime Retiree Benefits, Cert	3911	553,000	553,000	226,567	553,000	-	553,000	288,769	52%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000	237,000	77,272	237,000	-	237,000	96,013	41%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		9,659,937	9,665,369	4,466,067	8,034,385	1,601,498	9,635,883	5,887,280	61%	
Supplies										
Textbooks	4100	42,112	42,112	21,359		42,112	42,112	24,775	59%	
Instructional Materials	4300	266,834	296,834	81,862	220,000	46,834	266,834	149,749	56%	ESSER funded additional IMA - \$30K
Instructional Materials - CTE	4300	148,827	242,836	108,398		242,836	242,836	127,023	52%	CTE Expenses
Office (Tech) Supplies	4350	86,800	86,800	34,206	86,800		86,800	57,224	66%	
Other Supplies	4390	24,300	24,300	26,563	5,700	24,300	30,000	35,246	117%	
Non-Capitalized Equipment	4400	576,500	1,270,212	155,331	126,300	1,143,912	1,270,212	273,395	22%	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)
Food Service Supplies	4700	235,041	235,041	96,102		235,041	235,041	151,491	64%	
Total, Supplies		1,380,414	2,198,135	523,821	438,800	1,735,035	2,173,835	818,903	38%	
Services										
Mileage & Car Allowances	5210	2,000	2,000	303	1,500		1,500	1,068	71%	reduced mileage
Travel and Conferences	5220	80,000	80,000	7,558	10,000	70,000	80,000	12,536	16%	ELO funded PD
Dues and Memberships/Subscriptions	5310	560,461	560,462	412,835	454,915	55,547	510,462	425,846	83%	\$50k accessus increase recognized next year 2/23
Insurance	5400	397,016	397,016	205,541	397,016		397,016	306,770	77%	COVID rebate

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 3/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 First Interim Projections, 10/31/21	2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2021-2022	% of 2nd interim projections	Comments
					Actuals to Date as of 1/31/22	Unrestricted	Restricted			
	Obj Code	Total	Total							
Operations & Housekeeping Supplies	5510	147,600	165,000	84,735	147,000	18,000	165,000	108,261	66%	
Utilities	5520	426,000	426,000	202,267	426,000		426,000	347,338	82%	
Rentals/Leases/Repairs	5610	398,752	398,752	182,264	388,752	10,000	398,752	258,837	65%	
Transportation	5811/ 5812	510,962	580,962	199,327	452,462	128,500	580,962	406,038	70%	applied parent payments, aug-oct 21
Oth Contracted Services	5800	35,826	35,826	19,288	35,826		35,826	22,573	63%	
STRS Int & Penalties	5803	1,200	1,200	972	1,200		1,200	985	82%	
Contracted Services	5810	2,783,944	3,203,244	1,206,885	1,169,173	2,079,071	3,248,244	2,201,381	68%	\$15K VAPA tech, \$30k HR interim position
Legal, Audit, & Election Costs	5821	330,863	355,863	185,671	287,390	68,473	355,863	239,732	67%	
Advertisement	5831	1,500	1,500	-	1,500		1,500	450	30%	
Computer/Technlgy Related Serv	5840	86,784	86,784	7,100	80,000		80,000	7,100	9%	reduction in internet costs
Const/Ind Contractors(NonEmp)	5850	20,000	28,000	25,078	30,000		30,000	35,192	117%	athletic trainer
Fingrprt,Phys, XRY&Oth Emp Cst	5860	7,500	7,500	8,938	9,500		9,500	12,405	131%	hiring costs
Other Services	5890	112,755	112,755	57,678	96,755	16,000	112,755	89,685	80%	
Communications Services	5910	76,000	76,000	24,513	76,000		76,000	36,607	48%	
Total, Services		5,979,164	6,518,864	2,830,950	4,064,989	2,445,591	6,510,580	4,512,805	69%	
Captial Outlay										
Sites & Improvement	6100		-							
Buildings & Improvement	6200	97,950	242,950	164,830	80,000	145,000	225,000	175,576	78%	ESSER II/III funded upgrades (\$145K)
Equipment & Technology	6400	10,000	245,000	25,985	10,000	235,000	245,000	62,169	25%	Tech infrastructure upgrades (ESSER II/III funded)
Equipment/Furniture Replacement	6500	-	-							
Total, Captial Outlay		107,950	487,950	190,815	90,000	380,000	470,000	237,745	51%	
Depreciation Expense (Financial Reporting Basis)	6900	915,000	980,000	571,667	980,000		980,000	571,667	58%	
Other Outgo										
Indirect Cost (LAUSD)	7299	308,624	300,245	170,838	300,245		300,245	235,659	78%	
Interest	7438	11,784	11,784	7,292	11,784		11,784	9,264	79%	
Total, Other Outgo		320,408	312,029	178,130	312,029	-	312,029	244,923	78%	
Total Expenditures (Financial Reporting Basis)		39,690,487	41,862,656	19,119,397	31,577,863	10,067,723	41,645,586	25,928,072	62%	
Total Expenditures (Cash Reporting Basis)		38,883,437	41,370,606	18,738,545	30,687,863	10,447,723	41,135,586	25,594,150	62%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		260,035	(336,943)	3,438,220	633,385	(1,383,339)	(749,953)	3,314,256		
C. Ending Balance: Excess (Deficiency) - Cash Reporting		1,067,085	155,107	3,819,072	1,523,385	(1,763,339)	(239,953)	3,648,178		(Revenue - Expenses: Cash Reporting Basis)

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 3/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 First Interim Projections, 10/31/21	2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2021-2022	% of 2nd interim projections	Comments
					Actuals to Date as of 1/31/22	Unrestricted	Restricted			
	Obj Code	Total	Total							
D. Net Increase (Decrease)		260,035	(336,943)	3,438,220	633,385	(1,383,339)	(749,953)	3,314,256		
E. Fund Balance										