

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 4/30/22

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	2021-2022	% of 2nd interim projections	Comments
	Obj Code	Total	Total	Actuals to Date as of 1/31/22	Unrestricted	Restricted	Total	Actuals to Date as of 3/31/22	Actuals to Date as of 4/30/22		
<b>A. Revenues</b>											
LCFF/Revenue Limit Sources											
	8011	15,104,903	12,429,602	7,902,842	10,962,726		10,962,726	9,562,694	10,392,620	95%	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	6,458,130	77%	3rd Q EPA estimate per CDE 2/2022
	8019	-	-	263,636			-	254,362	231,457		
	8096	8,980,282	5,321,917	4,945,842	10,716,629		10,716,629	6,869,577	7,478,274	70%	P1 Estimate per CDE 2/2022
		<b>30,862,422</b>	<b>30,024,548</b>	<b>17,307,370</b>	<b>30,024,548</b>	<b>-</b>	<b>30,024,548</b>	<b>22,941,386</b>	<b>24,560,481</b>	<b>82%</b>	
Federal Revenues											
	8181	777,041	756,994	450,726		756,994	756,994	616,050	670,637	89%	\$267.30/ADA PER LAUSD SELPA 6/4/21
	8220	345,000	360,000	140,892		360,000	360,000	140,892	140,892	39%	
		-									
	8290	316,871	281,779	225,526		282,238	282,238	211,280	211,280	75%	revised amount per CDE, 12/31/21
	8290	59,607	56,052	1,880		56,052	56,052	29,116	29,116	52%	
	8290	3,606	3,861	-		3,861	3,861	-	-	0%	
	8290	3,621	-	-		-	-	-	-		
	8290	24,214	21,761	11,520		21,761	21,761	11,520	11,520	53%	
	8290	35,337	35,337	-		35,337	35,337	-	15,794	45%	
	8290	10,170	10,000	-		10,000	10,000	-	3,063	31%	
	8290		472,831	-		472,831	472,831	-	-	0%	LACOE COVID testing award
	8290	-	23	23		23	23	23	23	100%	
	8290	-	985,991	98,599		985,991	985,991	98,599	266,739	27%	
	8290	-	711,554	221,390		711,554	711,554	221,390	221,390	31%	
	8290	107,643	107,643	42,436		107,643	107,643	42,436	76,404	71%	
		<b>1,683,109</b>	<b>3,803,826</b>	<b>1,192,992</b>	<b>-</b>	<b>3,804,285</b>	<b>3,804,285</b>	<b>1,371,306</b>	<b>1,646,859</b>	<b>43%</b>	
Other State Revenues											
	8520	20,000	35,000	5,092		35,000	35,000	5,092	5,092	15%	higher reimbursement due to free meals
	8550	139,071	135,483	139,084	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	355,367	77%	higher per ADA rate (\$163.00/ADA)
	8560	142,443	184,080	3,071		184,080	184,080	52,610	52,610	29%	higher per ADA rate (\$65.00/ADA)
	8590	164,827	242,836	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	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	119,222	12%	first allocation received in 20/21, part of beginning balance
								27,000			Received Dec 2021- revenue to recognize as expenses are spent
	8590			425,181		425,181	425,181	425,181	425,181	100%	
		<b>3,436,809</b>	<b>3,668,082</b>	<b>1,697,606</b>	<b>610,700</b>	<b>2,460,274</b>	<b>3,070,974</b>	<b>1,886,679</b>	<b>1,913,679</b>	<b>62%</b>	
Other Local Revenues											
	8311	2,002,632	2,143,258	1,276,132		2,143,258	2,143,258	1,744,198	1,898,747	89%	\$756.80 PER LAUSD SELPA 10/21
	8634	240,000	210,000	49,699		150,000	150,000	65,755	72,428	48%	lower a la carte sales
	8560	1,046,000	1,046,000	482,478	1,046,000		1,046,000	571,884	714,170	68%	

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					Actuals to Date as of 1/31/22	Unrestricted	Restricted				
	<b>Obj Code</b>	<b>Total</b>	<b>Total</b>								
	Interest	8660 129,549	80,000	42,874	80,000		80,000	27,621	43,568	54%	
	LAUSD SpEd Option 3 Grant	8679 100,000	100,000	126,568		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	515,364	115%	
	<b>Total, Other Local Revenues</b>	<b>3,968,181</b>	<b>4,029,258</b>	<b>2,359,649</b>	<b>1,576,000</b>	<b>2,419,826</b>	<b>3,995,826</b>	<b>3,042,956</b>	<b>3,370,845</b>	<b>48%</b>	
	<b>Total Revenues</b>	<b>39,950,522</b>	<b>41,525,713</b>	<b>22,557,617</b>	<b>32,211,248</b>	<b>8,684,384</b>	<b>40,895,632</b>	<b>29,242,328</b>	<b>31,491,865</b>	<b>5%</b>	
<b>B. Expenditures</b>											
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	10,063,094	76%	
	Teachers Salaries-Librarian	1130 141,176	141,176	70,735	141,176		141,176	91,766	102,676	73%	
	Teachers' Salaries-Substitute	1160 238,941	238,941	267,070	318,941		318,941	357,360	403,817	127%	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	689,845	83%	Additional counselor time (\$13K)
	Cert Administrators	1310 918,695	918,695	524,250	775,910	142,785	918,695	677,977	754,840	82%	
	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			0%	Ed Tech coordinator & New counselor position, & \$31K in attrition savings
	Impact of Tentative UTLA Agreement		-	251,313	251,313		251,313			0%	Effective 7/1/21, UTLA salary increase of 1.75%
	Certificated Off-Schedule Pay		7,000	7,000	7,000		7,000			0%	(\$197,312.78 & PD hourly rate increase \$50 (\$53,487). proposed cell phone stipend (dependent on position)
	ESSER II/III funded certificated time			97,833		97,833	97,833			0%	expanded learning time & intervention salaries
	ELO Related Certificated Time	1110 589,952	809,952			699,952	699,952			0%	reduced cert salary for sat school (\$80K), acellus staffing (\$30K)
	<b>Total, Certificated Salaries</b>	<b>16,245,790</b>	<b>16,828,284</b>	<b>8,187,437</b>	<b>14,199,047</b>	<b>2,599,237</b>	<b>16,798,284</b>	<b>10,707,876</b>	<b>12,014,273</b>	<b>72%</b>	
Classified Salaries											
	Instruct Aide	2110 944,412	944,412	383,750		944,412	944,412	525,801	602,217	64%	
	Maint/Operations	2210 114,902	114,902	104,226	114,902		114,902	137,146	154,544	135%	
	Classified Administrators	2310 416,609	416,609	222,919	386,609		386,609	279,178	303,749	79%	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	1,338,822	69%	
	Food Services	2430 48,397	48,397	30,834		48,397	48,397	41,090	46,602	96%	
	Cler Tech Off Staff Sal-Sub	2460 34,817	34,817	-	34,817		34,817	13,266	30,319	87%	
	Other Classified	2920 975,966	1,110,966	607,781	904,821	111,145	1,015,966	822,827	902,032	89%	\$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	168,815	102%	
	Impact Step & Column/Prposed New Positions/Hours		110,000	110,000	110,000		110,000			0%	Tech Team Lead
	Classified Retro		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			0%	\$30K for additional hours related to student check-in 2020/21 off schedule increase - predicted until October
	ELO Related Classified Time	2920 436,400	436,396			436,396	436,396			0%	ELO Classified time
	<b>Total, Classified Salaries</b>	<b>5,189,774</b>	<b>5,359,974</b>	<b>2,361,326</b>	<b>3,548,612</b>	<b>1,686,362</b>	<b>5,234,974</b>	<b>3,184,618</b>	<b>3,547,101</b>	<b>68%</b>	
Employee Benefits											



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					Actuals to Date as of 1/31/22	Unrestricted	Restricted				
	Obj Code	Total	Total								
	5840	86,784	86,784	7,100	80,000		80,000	7,100	7,100	9%	reduction in internet costs
	5850	20,000	28,000	25,078	30,000		30,000	35,192	37,337	124%	athletic trainer
	5860	7,500	7,500	8,938	9,500		9,500	12,405	12,693	134%	hiring costs
	5890	112,755	112,755	57,678	96,755	16,000	112,755	89,685	94,112	83%	
	5910	76,000	76,000	24,513	76,000		76,000	36,607	40,037	53%	
		<b>5,979,164</b>	<b>6,518,864</b>	<b>2,830,950</b>	<b>4,064,989</b>	<b>2,445,591</b>	<b>6,510,580</b>	<b>4,512,805</b>	<b>5,017,522</b>	<b>77%</b>	
Capital Outlay											
	6100		-								
	6200	97,950	242,950	164,830	80,000	145,000	225,000	175,576	181,128	81%	ESSER II/III funded upgrades (\$145K)
	6400	10,000	245,000	25,985	10,000	235,000	245,000	62,169	98,930	40%	Tech infrastructure upgrades (ESSER II/III funded)
	6500	-	-								
		<b>107,950</b>	<b>487,950</b>	<b>190,815</b>	<b>90,000</b>	<b>380,000</b>	<b>470,000</b>	<b>237,745</b>	<b>280,057</b>	<b>60%</b>	
Depreciation Expense (Financial Reporting Basis)											
	6900	915,000	980,000	571,667	980,000		980,000	571,667	816,667	83%	
Other Outgo											
	7299	308,624	300,245	170,838	300,245		300,245	235,659	256,540	85%	
	7438	11,784	11,784	7,292	11,784		11,784	9,264	10,162	86%	
		<b>320,408</b>	<b>312,029</b>	<b>178,130</b>	<b>312,029</b>	<b>-</b>	<b>312,029</b>	<b>244,923</b>	<b>266,702</b>	<b>85%</b>	
Total Expenditures (Financial Reporting Basis)											
		<b>39,690,487</b>	<b>41,862,656</b>	<b>19,119,397</b>	<b>31,577,863</b>	<b>10,067,723</b>	<b>41,645,586</b>	<b>25,928,072</b>	<b>29,109,424</b>	<b>70%</b>	
Total Expenditures (Cash Reporting Basis)											
		<b>38,883,437</b>	<b>41,370,606</b>	<b>18,738,545</b>	<b>30,687,863</b>	<b>10,447,723</b>	<b>41,135,586</b>	<b>25,594,150</b>	<b>28,572,815</b>	<b>69%</b>	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis											
		<b>260,035</b>	<b>(336,943)</b>	<b>3,438,220</b>	<b>633,385</b>	<b>(1,383,339)</b>	<b>(749,953)</b>	<b>3,314,256</b>	<b>2,382,441</b>		
C. Ending Balance: Excess (Deficiency) - Cash Reporting											
		<b>1,067,085</b>	<b>155,107</b>	<b>3,819,072</b>	<b>1,523,385</b>	<b>(1,763,339)</b>	<b>(239,953)</b>	<b>3,648,178</b>	<b>2,919,050</b>		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)											
		<b>260,035</b>	<b>(336,943)</b>	<b>3,438,220</b>	<b>633,385</b>	<b>(1,383,339)</b>	<b>(749,953)</b>	<b>3,314,256</b>	<b>2,382,441</b>		
E. Fund Balance											