



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

August 23, 2022

TOPIC/ AGENDA ITEM:

VII. FINANCE

A. 2021-2022 Unaudited Actuals

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Budget & Finance committee

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2021-2022 Unaudited Actuals.

In accordance with California Education Code (EC 42100), PCHS is required to prepare an annual statement of all receipts and expenditures for the prior-year. The report is then submitted to our chartering authority, County Office of Education, State Superintendent of Public Instruction, and the State Controller's Office. Our audit firm will then use this report as the basis for reviewing, auditing and confirming our 2021-2022 financial statements.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring fiscal compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2021-2022 Unaudited Actuals Report.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2021-2022 Unaudited Actuals Report.

RECOMMENDED MOTION:

"To approve the 2021-2022 Unaudited Actuals."

Juan Pablo Herrera
Chief Business Officer

2021-2022 UNAUDITED ACTUALS

AUGUST 23, 2022

PCHS closed the year with a \$2.02 Million ending balance

Of the \$2.02 Million ending balance, \$1.534 Million of it was restricted funds (grants, one-time funds, etc.) that we had to account for in the 2021-22 year.

- Educator Effectiveness Funds: \$397,553
- A-G Completion Grant (Access/Success): \$421,507
- A-G Completion Grant (Learning Loss): \$62,636
- Ethnic Studies Block Grant: \$76,392
- Supply Chain Assistance Grant: \$74,219
- Child Nutrition: Kitchen Infrastructure Grant: \$27,000
- Expanded Learning Opportunities Grant: \$475,182

These funds will all be spent in 2022-23 and beyond, yet we were required to account for the revenue in 2021-22. Excluding the one-time restricted funds, PCHS' ending balance would have been \$485,647.

2021-2022 Unaudited Actuals

Revenue category	2021-2022 Adopted Budget (6/11/21)	2021-2022 2 nd Interim	2021-2022 Estimated Actuals (5/22/22)	2021-2022 Unaudited Actuals (8/22/22)	Difference (Unaudited vs. Estimated)
LCFF	30,862,422	30,024,548	29,516,359	29,723,412	207,053
Federal	1,683,109	3,804,285	3,482,429	3,370,058	(112,371)
State	3,436,809	3,070,974	2,722,875	2,310,506	(412,368)
Local	3,968,181	3,995,826	3,964,501	4,405,057	440,555
Total	39,950,522	40,895,632	39,686,164	39,809,033	122,869
Expense Category					
Certificated Salaries	16,245,790	16,798,284	15,810,233	15,814,033	3,800
Classified Salaries	5,189,774	5,234,974	4,728,604	4,622,252	(106,351)
Benefits	9,659,937	9,635,883	9,009,636	8,279,062	(730,574)
Books & Supplies	1,380,414	2,173,835	2,037,070	1,172,363	(864,707)
Services, Other Operating Exp.	5,979,164	6,510,580	6,437,385	6,340,078	(97,307)
Depreciation	915,000	980,000	980,000	971,607	(8,393)
Indirect Cost/Debt Service	107,950	470,000	568,930	436,129	(132,801)
Total Expenses	39,690,487	41,645,586	39,309,876	37,788,897	(\$102,521)
Net Total (Revenue – Expense)	260,035	(749,953)	376,288	2,020,136	1,643,848

Key Differences: Unaudited Actuals vs Estimated Actuals

REVENUE

- SpEd Rates increased (IDEA & AB602): \$321,562
- Lottery Rates increased: \$106,192
- Child Nutrition increased: \$88,025
- One-time restricted funds: \$1,534,489

EXPENSES

- Non-Capital Equipment: Decreased by (\$760,010) – will invest these funds once an EdTech plan is approved
- STRS/PERS Contribution amount: Decreased by (\$394,264) due to attrition, leaves, substitute replacements, etc.
- Transportation: PCHS obligation decreased by (\$280,382) because (1) we applied parent contributions/overages (2) relief funds and (3) the scholarship amount came in lower than projected.
- Utilities: Increased by \$126,370

Immediate Next Steps

- Work with independent auditor to complete audit
- Submit to LAUSD & CDE

Palisades Charter High School - 2021-2022 Unaudited Actuals

ADA	2832	2021-2022 Adopted Budget (Full Return), DRAFT as of 5/25/21	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 2nd Interim Projections, 1/31/22	2021-2022 Actuals to Date as of 4/30/22	2021-2022 Estimated Actuals 5/22/2022	2022-2023 Adopted Budget, Recommended by B/F 6/6/2022			2021-2022 Unaudited Actuals			Difference	Comments
	Obj Code	Total	Total	Total			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unaudited vs. Estimated	
A. Revenues														\$ 11,641.00
LCFF/Revenue Limit Sources												-		
State Aid	8011	15,104,903	15,104,903	10,962,726	10,392,620	12,355,682	15,555,226		15,555,226	9,565,088		9,565,088	(2,790,594)	2820 ADA, per governor's guidance of 94% attendance yield
Education Protection Act	8012	6,777,237	6,777,237	8,345,193	6,458,130	8,465,010	8,577,654		8,577,654	11,131,516		11,131,516	2,666,506	2820 ADA, per governor's guidance of 94% attendance yield
State Aid (Prior Years)	8019	-	-	-	231,457				-	222,181		222,181	222,181	
In Lieu of Property Tax	8096	8,980,282	8,980,282	10,716,629	7,478,274	8,695,667	8,695,667		8,695,667	8,804,627		8,804,627	108,960	2820 ADA, per governor's guidance of 94% attendance yield
Total, LCFF/Revenue Limit Resources		30,862,422	30,862,422	30,024,548	24,560,481	29,516,359	32,828,547	-	32,828,547	29,723,412	-	29,723,412	207,053	
Federal Revenues														
Special Education - IDEA	8181	586,743	777,041	756,994	670,637	751,228		802,782	802,782		833,673	833,673	82,445	\$267.30/ADA PER LAUSD SELPA 6/4/21
Child Nutrition - Federal	8220	345,000	345,000	360,000	140,892	535,000		475,000	475,000		623,026	623,026	88,026	
Other Federal		-	-						-			-	-	
Title I	8290	316,871	316,871	282,238	211,280	282,238		300,583	300,583		270,113	270,113	(12,125)	revised amount per CDE, 12/31/21
Title II	8290	59,607	59,607	56,052	29,116	56,052		59,695	59,695		56,270	56,270	218	
Title III - English Learners	8290	3,606	3,606	3,861	-	3,861		4,112	4,112		3,128	3,128	(733)	
Title III - Immigrant	8290	3,621	3,621	-					-			-	-	
Title IV	8290	24,214	24,214	21,761	11,520	21,761		23,175	23,175		22,209	22,209	448	
Perkins	8290	35,337	35,337	35,337	15,794	35,337		37,634	37,634		37,861	37,861	2,524	
Dept of Rehab	8290	10,170	10,170	10,000	3,063	10,000		10,000	10,000		1,562	1,562	(8,438)	
Child Nutrition - Supply Chain	8220										74,219	74,219	74,219	
ELC COVID Testing Award	8290		472,831	-	472,831			-	-		472,831	472,831	-	LACOE COVID testing award
ESSR I (COVID-19 Grant)	8290	-	-	23	23	23		-	-		23	23	-	
ESSR II (COVID-19 Grant)	8290	-	-	985,991	266,739	985,065		-	-		867,501	867,501	(117,564)	
ESSR III (COVID-19 Grant)	8290	-	-	711,554	221,390	221,390		947,833	947,833		-	-	(221,390)	
Learning Loss & Mitigation (GEER)	8290	107,643	107,643	107,643	76,404	107,643			-		107,643	107,643	-	
Total, Federal Resources		1,492,811	1,683,109	3,804,285	1,646,859	3,482,429	-	2,660,815	2,660,815	-	3,370,058	3,370,058	(112,371)	
Other State Revenues														
Child Nutrition - State	8520	20,000	20,000	35,000	5,092	40,000		36,890	36,890		39,005	39,005	(995)	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	-	139,071	139,084	139,084	139,084	143,764		143,764	139,084		139,084	-	\$50.98/ADA
State Lottery (Non Prop 20)	8560	-	436,050	461,616	355,367	458,100	459,660		459,660	516,980		516,980	58,880	higher per ADA rate (\$163.00/ADA)
State Lottery (Prop 20)	8560	-	142,443	184,080	52,610	182,678		183,300	183,300		229,990	229,990	47,312	higher per ADA rate (\$65.00/ADA)
CTE	8590	164,827	164,827	242,836	242,836	242,836		270,374	270,374		187,163	187,163	(55,673)	
Student ID/CAHSEE	8590	12,073	12,073	10,000	-	10,000	10,000		10,000		2,400	2,400	(7,600)	
In-Person Instruction Grant	8590	470,566	470,566	547,287	547,287	547,287		-	-		63,946	63,946	(483,340)	Per CDE 8/19/21 - \$915,651 allocation, spent \$368K in 20/21
Expanded Learning Opportunities Grant	8590	2,051,780	2,051,780	1,025,890	119,222	1,025,890		-	-		119,222	119,222	(906,668)	first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590				27,000	27,000			-		27,000	27,000	-	
Loss	8590							645,524	645,524		62,636	62,636	62,636	Expanding A-G courses
Access/Success	8590										421,507	421,507	421,507	
Grant	8590										76,392	76,392	76,392	
Educator Effectiveness	8590			425,181	425,181	50,000		375,181	375,181		425,181	425,181	375,181	Received Dec 2021 - revenue to recognize as expenses are spent
Total, State Revenues		2,719,245	3,436,809	3,070,974	1,913,679	2,722,875	613,424	1,511,269	2,124,693	656,064	1,654,442	2,310,506	(412,368)	
Other Local Revenues														
Special Education - AB602	8311	1,864,023	2,002,632	2,143,258	1,898,747	2,126,933		2,272,897	2,272,897		2,366,050	2,366,050	239,117	\$756.80 PER LAUSD SELPA 10/21
Food Service Sales	8634	240,000	240,000	150,000	72,428	80,000		90,000	90,000		82,628	82,628	2,628	lower a la carte sales
Leases & Rentals	8560	1,046,000	1,046,000	1,046,000	714,170	1,046,000	1,021,000		1,021,000	823,914		823,914	(222,086)	
Interest	8660	129,549	129,549	80,000	43,568	60,000	80,000		80,000	84,856		84,856	24,856	
LAUSD SpEd Option 3 Grant	8679	100,000	100,000	126,568	126,568	126,568		100,000	100,000		184,290	184,290	57,722	higher receipt from SELPA
Fundraising	8699	450,000	450,000	450,000	515,364	525,000	450,000		450,000	580,614		580,614	55,614	2022-23 Fundraising revenue will be acknowledged when there is a development budget
General Fund Contribution	8980									(3,175,441)	3,458,146	282,705	282,705	
Total, Other Local Revenues		3,829,572	3,968,181	3,995,826	3,370,845	3,964,501	1,551,000	2,462,897	4,013,897	(1,686,057)	6,091,114	4,405,057	440,555	

Palisades Charter High School - 2021-2022 Estimated Actuals as of 5/22/22 and 2022-2023 Adopted Budget as Recommended by B/F 6/6/2022

ADA	2832	2021-2022 Adopted Budget (Full Return), DRAFT as of 5/25/21	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 2nd Interim Projections, 1/31/22	2021-2022	2021-2022 Estimated Actuals	2022-2023 Adopted Budget, Recommended by B/F 6/6/2022			2021-2022 Unaudited Actuals			Difference	Comments
	Obj Code	Total	Total	Total	Actuals to Date as of 4/30/22	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unaudited vs. Estimated	
		38,904,050	39,950,522	40,895,632	31,491,865	39,686,164	34,992,971	6,634,982	41,627,952	28,693,419	11,115,614	39,809,033	122,869	
Total Revenues														
B. Expenditures														
Certificated Salaries														
Teachers' Salaries-Full-Time	1110	13,282,106	13,282,106	13,282,106	10,063,094	13,199,284	11,569,469	1,700,134	13,269,603	11,007,379	2,167,602	13,174,980	(24,304)	22-23 includes 0.25% adjustment to base salary (per union agreement)
Teachers Salaries-Librarian	1130	141,176	141,176	141,176	102,676	135,685	139,024		139,024	140,298	-	140,298	4,613	
Teachers' Salaries-Substitute	1160	238,941	238,941	318,941	403,817	568,735	320,000		320,000	562,895	-	562,895	(5,841)	21-22: reallocated \$80k of ESSER funds from classified salaries to certificated sub salaries. For 22-23, the sub salaries were reduced
Cert Pupil Supp Sal-Counselors	1210	817,927	817,927	831,275	689,845	933,528	942,528		942,528	941,232	-	941,232	7,704	Includes additional hours for counseling staff
Cert Administrators	1310	918,695	918,695	918,695	754,840	973,000	909,644	143,142	1,052,786	773,617	221,011	994,628	21,628	2022-23 Cert Admin salaries now includes a Certificated HR Director.
Other Support/Step& Column Impact	1330	119,633	119,633	119,633			122,624		122,624			-		
Auxiliaries/Periods/Net	1930	-	-	-					-			-		Approximately \$770k of auxiliaries are included in FT Certificated Salaries
FTEs Increase/Decrease		165,000	130,360	130,360				(37,000)	(37,000)			-		
Impact of Tentative UTLA Agreement		-	-	251,313					-			-		Negotiations currently in process.
Certificated Off-Schedule Pay		-	7,000	7,000					-			-		
ESSER II/III funded certificated time				97,833					-			-		
ELO Related Certificated Time	1110	589,952	589,952	699,952				336,000	336,000			-		Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries		16,273,430	16,245,790	16,798,284	12,014,273	15,810,233	13,966,289	2,179,276	16,145,565	13,425,420	2,388,613	15,814,033	3,800	
Classified Salaries														
Instruct Aide	2110	944,412	944,412	944,412	602,217	855,410		946,773	946,773	(13,416)	769,747	756,331	(99,079)	2021-22 was lower due to leaves of absence. FTEs are expected to return in 2022-23
Maint/Operations	2210	114,902	114,902	114,902	154,544	184,544	144,544		144,544	126,152	16,528	142,680	(41,864)	
Classified Administrators	2310	416,609	416,609	386,609	303,749	323,036	295,790		295,790	278,802	98,660	377,461	54,425	Shifted HR Director from Classified Admin to Certificated Admin Salaries
Cler Tech Office Staff Sal-FT	2410	1,935,059	1,935,059	1,935,059	1,338,822	1,963,500	1,939,897		1,939,897	1,806,227	58,668	1,864,896	(98,604)	
Food Services	2430	48,397	48,397	48,397	46,602	56,602		52,781	52,781	-	60,568	60,568	3,966	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	34,817	34,817	34,817	30,319	67,000	75,000		75,000	60,154	-	60,154	(6,846)	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach
Other Classified	2920	975,966	975,966	1,015,966	902,032	1,049,021	951,644	100,000	1,051,644	955,995	99,669	1,055,664	6,643	
Math Paraprofessionals	2920	166,212	166,212	166,212	168,815	229,490	230,063		230,063	94,914	209,584	304,498	75,008	
Impact Step & Column/Proposed New Positions/Hours		160,000	110,000	110,000				(108,085)	(108,085)			-		Reduction of 4 Paraprofessionals (SpEd aid) due to categorical funds being exhausted in 21-22. Also, 1 Sr. Office Assistant role is not being backfilled.
Classified Retro		-	7,000	7,000					-			-		
Classified Additional Time		-	-	35,204					-			-		
ELO Related Classified Time	2920	436,400	436,400	436,396					-			-		
Total, Classified Salaries		5,232,774	5,189,774	5,234,974	3,547,101	4,728,604	3,528,853	1,099,554	4,628,407	3,308,828	1,313,424	4,622,252	(106,351)	
Employee Benefits														
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,753,464	2,748,788	2,842,270	1,892,101	2,675,091	2,667,561	416,242	3,083,803	2,113,494	396,995	2,510,489	(164,603)	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
Public Employees Retirement System (PERS), Classified Positions	3212	1,198,828	1,188,977	1,199,333	643,892	1,083,323	895,270	278,957	1,174,227	646,673	207,039	853,712	(229,611)	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
OASDI, Certificated Positions	3311	-	-	15,000	17,220	23,220	23,278		23,278	23,917	-	23,917	697	
OASDI, Classified Positions	3312	324,432	321,766	324,568	215,987	293,173	218,789	68,172	286,961	203,823	77,541	281,364	(11,810)	
Medicare, Cert Positions	3331	235,965	235,564	243,575	172,933	229,248	202,511	31,600	234,111	193,824	34,573	228,397	(851)	
Medicare, Class Positions	3332	75,875	75,252	75,907	50,651	68,565	51,168	15,944	67,112	48,215	17,893	66,108	(2,457)	
Hlth & Wlfr Benefits, Cert	3411	2,538,722	2,538,722	2,538,722	1,948,572	2,361,424	2,280,484	258,238	2,538,722	1,962,577	361,704	2,324,282	(37,142)	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits
Hlth & Wlfr Benefits, Class	3412	1,282,463	1,269,575	1,269,575	956,222	1,156,130	940,575	329,000	1,269,575	830,831	321,053	1,151,884	(4,246)	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits
State Unemploy Insur, Cert Pos	3511	200,163	200,163	83,991	57,755	79,051	69,831	10,896	80,728	71,953	-	71,953	(7,098)	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
State Unemploy Insur, Clas Pos	3512	64,363	64,363	26,175	24,752	23,643	17,644	5,498	23,142	31,386	-	31,386	7,743	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)

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	Obj Code	Total	Total	Total	Actuals to Date as of 4/30/22	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unaudited vs. Estimated	
Worker Comp Insur, Cert Pos	3611	187,578	158,737	158,737	133,339	158,737	174,611		174,611	159,795	-	159,795	1,058	Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Worker Comp Insur, Class Pos	3612	80,390	68,030	68,030	57,144	68,030	74,833		74,833	68,482	-	68,482	452	Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Lifetime Retiree Benefits, Cert	3911	553,000	553,000	553,000	319,870	553,000	553,000		553,000	383,171	-	383,171	(169,829)	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000	237,000	237,000	105,383	237,000	237,000		237,000	124,123	-	124,123	(112,877)	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		9,732,244	9,659,937	9,635,883	6,595,821	9,009,636	8,406,556	1,414,546	9,821,102	6,862,263	1,416,799	8,279,062	(730,574)	
Supplies														
Textbooks	4100	42,112	42,112	42,112	27,460	28,248	403,286		403,286	180	27,758	27,938	(310)	Includes board approved textbook allocation & World Language textbook ask - will be partially funded via A-G completion grant
Instructional Materials	4300	250,000	266,834	266,834	173,108	280,000	276,346		276,346	354	222,354	222,708	(57,292)	\$35K of IMA CTE funded
Instructional Materials - CTE	4300	148,827	148,827	242,836	131,331	178,998	270,374		270,374		147,512	147,512	(31,486)	CTE Expenses
Office (Tech) Supplies	4350	85,800	86,800	86,800	59,068	96,000	116,350		11,700		70,739	70,739	(25,261)	
Other Supplies	4390	24,300	24,300	30,000	35,487	52,764	48,000		7,000	15,000	47,862	62,862	10,098	
Non-Capitalized Equipment	4400	501,000	576,500	1,270,212	273,395	1,148,192	718,701		718,701	88,089	300,093	388,182	(760,010)	removed \$450K student devices - pending tech plan
Food Service Supplies	4700	235,041	235,041	235,041	151,491	252,869		219,977	219,977		252,422	252,422	(447)	
Total, Supplies		1,287,080	1,380,414	2,173,835	851,339	2,037,070	883,051	1,188,683	2,071,734	103,623	1,068,740	1,172,363	(864,707)	
Services														
Mileage & Car Allowances	5210	2,000	2,000	1,500	2,006	2,617	4,000		4,000	2,843	404	3,247	630	reduced mileage
Travel and Conferences	5220	80,000	80,000	80,000	14,021	44,550	20,000	180,000	200,000	21,948	18,350	40,298	(4,252)	Educator Effectivness funded PD
Dues and Memberships/Subscriptions	5310	554,441	560,461	510,462	426,043	431,039	524,706	24,148	548,854	56,535	379,831	436,366	5,327	\$50k accellus increase recognized next year 22/23
Insurance	5400	404,912	397,016	397,016	340,513	397,016	436,718		436,718	407,998	-	407,998	10,982	Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Operations & Housekeeping Supplies	5510	147,600	147,600	165,000	112,333	153,692	178,475	5,000	183,475	162,984	7,677	170,661	16,969	
Utilities	5520	426,000	426,000	426,000	386,574	430,000	430,000		430,000	556,370	-	556,370	126,370	
Rentals/Leases/Repairs	5610	390,077	398,752	398,752	269,183	388,791	371,673	6,000	377,673	355,231	59,583	414,814	26,023	
Transportation	5811/5812	523,375	510,962	580,962	542,355	577,576	302,900	147,100	450,000	175,802	121,391	297,194	(280,382)	Board approved transportation allocation of \$450k for 2022-23
Oth Contracted Services	5800	35,826	35,826	35,826	28,065	34,784	37,062		37,062	40,127	-	40,127	5,343	
STRS Int & Penalties	5803	1,200	1,200	1,200	993	1,200	1,200		1,200	1,752	-	1,752	552	
Contracted Services	5810	2,925,348	2,783,944	3,248,244	2,448,391	3,259,787	1,412,947	1,670,197	3,083,144	1,259,375	2,068,093	3,327,469	67,682	2021-22 amount is higher due to COVID related staffing (security, janitorial, contract tracing, etc) along with HR Consultant (shifted salary from classified admin to consulting).
Legal, Audit, & Election Costs	5821	330,863	330,863	355,863	255,314	402,516	197,944	223,000	420,944	160,632	213,057	373,689	(28,827)	2022-23 increase attributed to Special Education legal/settlements. 2021-22 estimated actuals also exceeded budgeted amount for the same reason.
Advertisment	5831	1,500	1,500	1,500	450	1,300	1,500		1,500	1,650	-	1,650	350	
Computer/Technlgy Related Serv	5840	86,784	86,784	80,000	7,100	17,450	18,000		18,000	7,200	-	7,200	(10,250)	reduction in internet costs
Conslt/Ind Contractors(NonEmp)	5850	20,000	20,000	30,000	27,337	77,337	56,000		56,000	47,555	-	47,555	(29,782)	athletic trainer
Fingprpt,Phys, XRY&Oth Emp Cst	5860	7,500	7,500	9,500	12,693	13,696	15,000		15,000	15,563	-	15,563	1,867	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	112,755	112,755	112,755	94,112	137,759	112,227	15,000	127,227	133,117	11,145	144,262	6,503	
Communications Services	5910	76,000	76,000	76,000	40,037	66,276	76,000		76,000	53,864	-	53,864	(12,412)	
Total, Services		6,126,182	5,979,164	6,510,580	5,017,522	6,437,385	4,196,351	2,270,445	6,466,796	3,460,547	2,879,531	6,340,078	(97,307)	
Capitla Outlay														
Sites & Improvement	6100											-		
Buildings & Improvement	6200	5,950	97,950	225,000	181,128	225,000	559,440		559,440	60,517	149,864	210,381	(14,619)	revised CAPEX #
Equipment & Technology	6400	-	10,000	245,000	98,930	343,930	131,175		131,175		225,748	225,748	(118,182)	
Equipment/Furniture Replacement	6500	-	-						-			-		
Total, Capital Outlay		5,950	107,950	470,000	280,057	568,930	690,615	-	690,615	60,517	375,612	436,129	(132,801)	
Depreciation Expense (Financial Reporting Basis)	6900	900,000	915,000	980,000	816,667	980,000	980,000		980,000	834,441	137,167	971,607	(8,393)	

Palisades Charter High School - 2021-2022 Estimated Actuals as of 5/22/22 and 2022-2023 Adopted Budget as Recommended by B/F 6/6/2022

ADA	2832	2021-2022 Adopted Budget (Full Return), DRAFT as of 5/25/21	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022 2nd Interim Projections, 1/31/22	2021-2022	2021-2022 Estimated Actuals	2022-2023 Adopted Budget, Recommended by B/F 6/6/2022			2021-2022 Unaudited Actuals			Difference	Comments
	Obj Code	Total	Total	Total	Actuals to Date as of 4/30/22	5/22/2022	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unaudited vs. Estimated	
Other Outgo														
Indirect Cost (LAUSD)	7299	308,624	308,624	300,245	256,540	295,164	328,285		328,285	178,379	116,633	295,012	(152)	
Fund 09 to fund 20 payment	7699									282,705		282,705	282,705	
Interest	7438	11,784	11,784	11,784	10,162	11,784	4,731		4,731	11,784		11,784	0	
Total, Other Outgo		320,408	320,408	312,029	266,702	306,948	333,016	-	333,016	472,868	116,633	589,501	282,553	
Total Expenditures (Financial Reporting Basis)		39,872,118	39,690,487	41,645,586	29,109,424	39,309,876	32,294,116	8,152,504	40,446,619	28,467,990	9,320,907	37,788,897		
Total Expenditures (Cash Reporting Basis)		38,978,068	38,883,437	41,135,586	28,572,815	38,898,806	32,004,730	8,152,504	40,157,234	27,694,067	9,559,352	37,253,419		
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		(968,068)	260,035	(749,953)	2,382,441	376,288	2,698,855	(1,517,522)	1,181,333	225,429	1,794,707	2,020,136		
C. Ending Balance: Excess (Deficiency) - Cash Reporting		(74,018)	1,067,085	(239,953)	2,919,050	787,358	2,988,240	(1,517,522)	1,470,718	999,353	1,556,262	2,555,615		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		(968,068)	260,035	(749,953)	2,382,441	376,288	2,698,855	(1,517,522)	1,181,333	225,429	1,794,707	2,020,136		
E. Fund Balance														

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	29,723,412.00	32,828,547.00	10.4%
2) Federal Revenue		8100-8299	3,370,060.00	2,660,814.00	-21.0%
3) Other State Revenue		8300-8599	2,310,506.00	2,124,693.00	-8.0%
4) Other Local Revenue		8600-8799	4,122,352.00	4,013,897.00	-2.6%
5) TOTAL, REVENUES			39,526,330.00	41,627,951.00	5.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	15,814,033.00	16,145,565.00	2.1%
2) Classified Salaries		2000-2999	4,622,252.00	4,628,407.00	0.1%
3) Employee Benefits		3000-3999	8,279,062.00	9,821,103.00	18.6%
4) Books and Supplies		4000-4999	1,172,362.00	2,071,734.00	76.7%
5) Services and Other Operating Expenses		5000-5999	6,340,081.00	6,466,797.00	2.0%
6) Depreciation and Amortization		6000-6999	971,607.00	980,000.00	0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	306,796.00	333,016.00	8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			37,506,193.00	40,446,622.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,020,137.00	1,181,329.00	-41.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	282,705.00	0.00	-100.0%
b) Uses		7630-7699	282,705.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,020,137.00	1,181,329.00	-41.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(4,449,977.80)	8,968,923.20	-301.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(4,449,977.80)	8,968,923.20	-301.5%
d) Other Restatements		9795	11,398,764.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,948,786.20	8,968,923.20	29.1%
2) Ending Net Position, June 30 (E + F1e)			8,968,923.20	10,150,252.20	13.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,927,688.81	0.00	-100.0%
b) Restricted Net Position		9797	1,534,489.00	1,572,564.00	2.5%
c) Unrestricted Net Position		9790	506,745.39	8,577,688.20	1592.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,747,906.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,589,778.39		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	235,681.17		
3) Accounts Receivable		9200	1,897,030.98		
4) Due from Grantor Government		9290	388,398.39		
5) Due from Other Funds		9310	224,986.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	82,853.20		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	12,964,525.29		
e) Accumulated Depreciation - Buildings		9435	(7,129,129.92)		
f) Equipment		9440	2,569,965.60		
g) Accumulated Depreciation - Equipment		9445	(1,678,854.92)		
h) Work in Progress		9450	3,700.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			26,896,841.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	14,596,367.47		
2) Due to Grantor Governments		9590	1,662,097.21		
3) Due to Other Funds		9610	224,986.75		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,444,466.79		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			17,927,918.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			8,968,923.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,565,088.00	15,555,226.00	62.6%
Education Protection Account State Aid - Current Year		8012	11,131,516.00	8,577,654.00	-22.9%
State Aid - Prior Years		8019	222,181.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,804,627.00	8,695,667.00	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,723,412.00	32,828,547.00	10.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	697,245.00	475,000.00	-31.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	833,673.00	802,782.00	-3.7%
Title I, Part A, Basic	3010	8290	270,114.00	300,583.00	11.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	56,270.00	59,695.00	6.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,128.00	4,112.00	31.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	22,209.00	23,175.00	4.3%
Career and Technical Education	3500-3599	8290	37,861.00	37,634.00	-0.6%
All Other Federal Revenue	All Other	8290	1,449,560.00	957,833.00	-33.9%
TOTAL, FEDERAL REVENUE			3,370,060.00	2,660,814.00	-21.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	66,005.00	36,890.00	-44.1%
Mandated Costs Reimbursements		8550	139,084.00	143,764.00	3.4%
Lottery - Unrestricted and Instructional Materials		8560	746,970.00	642,960.00	-13.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	187,163.00	270,374.00	44.5%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,171,284.00	1,030,705.00	-12.0%
TOTAL, OTHER STATE REVENUE			2,310,506.00	2,124,693.00	-8.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	82,628.00	90,000.00	8.9%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	823,914.00	1,021,000.00	23.9%
Interest		8660	84,856.00	80,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,366,050.00	2,272,897.00	-3.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	764,904.00	550,000.00	-28.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,122,352.00	4,013,897.00	-2.6%
TOTAL, REVENUES			39,526,330.00	41,627,951.00	5.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	13,737,875.00	14,132,876.00	2.9%
Certificated Pupil Support Salaries		1200	1,081,530.00	959,903.00	-11.2%
Certificated Supervisors' and Administrators' Salaries		1300	994,628.00	1,052,786.00	5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,814,033.00	16,145,565.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	756,331.00	946,773.00	25.2%
Classified Support Salaries		2200	203,248.00	197,325.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	377,462.00	295,790.00	-21.6%
Clerical, Technical and Office Salaries		2400	1,925,049.00	2,014,897.00	4.7%
Other Classified Salaries		2900	1,360,162.00	1,173,622.00	-13.7%
TOTAL, CLASSIFIED SALARIES			4,622,252.00	4,628,407.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,510,487.00	3,083,803.00	22.8%
PERS		3201-3202	853,713.00	1,174,227.00	37.5%
OASDI/Medicare/Alternative		3301-3302	599,786.00	611,462.00	1.9%
Health and Welfare Benefits		3401-3402	3,476,166.00	3,808,297.00	9.6%
Unemployment Insurance		3501-3502	103,339.00	103,870.00	0.5%
Workers' Compensation		3601-3602	228,277.00	249,444.00	9.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	507,294.00	790,000.00	55.7%
TOTAL, EMPLOYEE BENEFITS			8,279,062.00	9,821,103.00	18.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	27,938.00	403,286.00	1343.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	411,799.00	729,770.00	77.2%
Noncapitalized Equipment		4400	480,203.00	718,701.00	49.7%
Food		4700	252,422.00	219,977.00	-12.9%
TOTAL, BOOKS AND SUPPLIES			1,172,362.00	2,071,734.00	76.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,544.00	204,000.00	368.5%
Dues and Memberships		5300	436,366.00	548,854.00	25.8%
Insurance		5400-5450	407,998.00	436,718.00	7.0%
Operations and Housekeeping Services		5500	727,031.00	613,475.00	-15.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	414,814.00	377,673.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,256,464.00	4,210,077.00	-1.1%
Communications		5900	53,864.00	76,000.00	41.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,340,081.00	6,466,797.00	2.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	971,607.00	980,000.00	0.9%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			971,607.00	980,000.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	295,012.00	328,285.00	11.3%
Debt Service					
Debt Service - Interest		7438	11,784.00	4,731.00	-59.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			306,796.00	333,016.00	8.5%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			37,506,193.00	40,446,622.00	7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	282,705.00	0.00	-100.0%
(c) TOTAL, SOURCES			282,705.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	282,705.00	0.00	-100.0%
(d) TOTAL, USES			282,705.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	29,723,412.00	32,828,547.00	10.4%
2) Federal Revenue		8100-8299	3,370,060.00	2,660,814.00	-21.0%
3) Other State Revenue		8300-8599	2,310,506.00	2,124,693.00	-8.0%
4) Other Local Revenue		8600-8799	4,122,352.00	4,013,897.00	-2.6%
5) TOTAL, REVENUES			39,526,330.00	41,627,951.00	5.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		24,627,058.00	27,122,218.00	10.1%
2) Instruction - Related Services	2000-2999		5,725,838.00	6,282,707.00	9.7%
3) Pupil Services	3000-3999		1,973,916.00	1,927,656.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,153,667.00	3,138,997.00	-0.5%
8) Plant Services	8000-8999		1,718,918.00	1,642,028.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	306,796.00	333,016.00	8.5%
10) TOTAL, EXPENSES			37,506,193.00	40,446,622.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,020,137.00	1,181,329.00	-41.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	282,705.00	0.00	-100.0%
b) Uses		7630-7699	282,705.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,020,137.00	1,181,329.00	-41.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(4,449,977.80)	8,968,923.20	-301.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(4,449,977.80)	8,968,923.20	-301.5%
d) Other Restatements		9795	11,398,764.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,948,786.20	8,968,923.20	29.1%
2) Ending Net Position, June 30 (E + F1e)			8,968,923.20	10,150,252.20	13.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,927,688.81	0.00	-100.0%
b) Restricted Net Position		9797	1,534,489.00	1,572,564.00	2.5%
c) Unrestricted Net Position		9790	506,745.39	8,577,688.20	1592.7%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310		0.00	38,075.00
5466		74,219.00	74,219.00
6266		397,553.00	397,553.00
7028		27,000.00	27,000.00
7412		421,507.00	421,507.00
7413		62,636.00	62,636.00
7425		475,182.00	475,182.00
7810		76,392.00	76,392.00
Total, Restricted Net Position		1,534,489.00	1,572,564.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	2,779.37	2,779.37	2,779.37	2,820.00	2,820.00	2,820.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	2,779.37	2,779.37	2,779.37	2,820.00	2,820.00	2,820.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,779.37	2,779.37	2,779.37	2,820.00	2,820.00	2,820.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,788,898.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,545,725.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	948,229.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	11,784.00
4. Other Transfers Out	All	9200	7200-7299	295,012.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	282,705.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,993,843.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,531,573.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,711,600.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		2,779.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,330.25
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,410,506.43	9,697.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,410,506.43	9,697.65
B. Required effort (Line A.2 times 90%)	24,669,455.79	8,727.89
C. Current year expenditures (Line I.E and Line II.B)	28,711,600.00	10,330.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 345,061.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 28,370,286.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.22%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,872,481.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	22,847.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	20,970.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,916,299.15
9. Carry-Forward Adjustment (Part IV, Line F)	911,556.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,827,855.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,598,973.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,725,838.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,718,850.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	98,551.65
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	218,909.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,697,947.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	34,059,068.85

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.63%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	8.30%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,916,299.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.95%) times Part III, Line B19); zero if negative	<u>911,556.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.95%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>911,556.62</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>911,556.62</u>

Approved indirect cost rate: 2.95%
Highest rate used in any program: 2.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3550	36,777.00	1,084.00	2.95%
62	9010	4,878,294.00	115,549.00	2.37%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	516,980.00		229,990.00	746,970.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		516,980.00	0.00	229,990.00	746,970.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		229,990.00	229,990.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	516,980.00			516,980.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		516,980.00	0.00	229,990.00	746,970.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	211,686.00	4,519,524.00	0.00	1,718,918.00	0.00	175,802.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12		4.00	54.00		116.00		10.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	4.00	54.00	0.00	116.00	0.00	10.00

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

19 64733 1995836
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	21,610,982.00	6,625,930.00	28,236,912.00	2,671,028.75		30,907,940.75			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	223,940.00	0.00	223,940.00	21,183.27		245,123.27			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	0.00	0.00	0.00	0.00		0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	4,878,294.00	0.00	4,878,294.00	461,454.98		5,339,748.98			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					706,584.00	706,584.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					0.00	0.00			
----	Other Outgo					589,501.00	589,501.00			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								0.00	0.00
----	Total General Fund and Charter Schools Funds Expenditures	26,713,216.00	6,625,930.00	33,339,146.00	3,153,667.00	1,296,085.00	37,788,898.00			

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

19 64733 1995836
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	19,667,609.00	851,843.00	0.00	0.00	1,081,530.00	10,000.00	0.00			0.00	0.00	21,610,982.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	223,940.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	223,940.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	4,735,509.00	142,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,878,294.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		24,627,058.00	994,628.00	0.00	0.00	1,081,530.00	10,000.00	0.00	0.00	0.00	0.00	0.00	26,713,216.00

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

19 64733 1995836
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	4,731,210.00	1,718,918.00	175,802.00	6,625,930.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,731,210.00	1,718,918.00	175,802.00	6,625,930.00

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	98,551.65
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,032,268.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	22,847.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,153,667.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,713,216.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,625,930.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	33,339,146.00
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		33,339,146.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.46%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

19 64733 1995836
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	706,584.00				706,584.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				589,501.00	589,501.00
Total Other Costs	706,584.00	0.00	0.00	589,501.00	1,296,085.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	3,700.00		3,700.00			3,700.00
Total capital assets not being depreciated	3,700.00	0.00	3,700.00	0.00	0.00	3,700.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	12,715,426.87		12,715,426.87	267,112.23		12,982,539.10
Equipment	2,382,935.00		2,382,935.00	169,016.79		2,551,951.79
Total capital assets being depreciated	15,098,361.87	0.00	15,098,361.87	436,129.02	0.00	15,534,490.89
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,848,016.64)		(4,848,016.64)		2,281,113.28	(7,129,129.92)
Equipment	(1,059,896.65)		(1,059,896.65)		618,958.27	(1,678,854.92)
Total accumulated depreciation	(5,907,913.29)	0.00	(5,907,913.29)	0.00	2,900,071.55	(8,807,984.84)
Total capital assets being depreciated, net excluding lease assets	9,190,448.58	0.00	9,190,448.58	436,129.02	2,900,071.55	6,726,506.05
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	9,194,148.58	0.00	9,194,148.58	436,129.02	2,900,071.55	6,730,206.05
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	21,209,023.67		21,209,023.67		6,778,092.00	14,430,931.67	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	21,209,023.67	0.00	21,209,023.67	0.00	6,778,092.00	14,430,931.67	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,606,000.00		4,606,000.00		4,606,000.00	0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	4,606,000.00	0.00	4,606,000.00	0.00	4,606,000.00	0.00	0.00

SACS2022ALL Financial Reporting Software - 2022.2.0
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19-64733-1995836

Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
62	9010	-75,466.77

Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

Total of negative resource balances for Fund 62 -75,466.77

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	2100	-13,416.00

Explanation:This is a contra account showing an offset by outside funds.

62	5310	9790	-15,346.11
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Explanation:Cafeteria began the year with a negative ending balance - due to fixed assets depreciation.

62	9010	9790	-75,466.77
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Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (W) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2022-23 Budget
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400) . PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300) . PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) , by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790) , in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797) , in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	9010	-75,466.77

Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

Total of negative resource balances for Fund 62	-75,466.77
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	9010	9790	-75,466.77

Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.