

Palisades Charter High School - 2022-2023 Adopted Budget, Revised Projections as of 9/10, and Actuals as of 9/30/22

ADA	2820	2021-2022	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023	% of Budget Received/Spent	Comments
	Obj Code	Actuals to Date as of 9/30/2021	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 9/30/2022		
A. Revenues												\$ 11,641.00
LCFF/Revenue Limit Sources												
State Aid	8011	3,428,186	9,565,088	15,555,226		15,555,226	13,344,715		13,344,715	2,535,494	19%	2820 ADA (based on enrollment of 3,000 and 94% attendance rate) - per CDE advanced apportionment letter
Education Protection Act	8012	2,097,525	11,131,516	8,577,654		8,577,654	9,076,890		9,076,890	2,236,528	25%	2820 ADA (based on enrollment of 3,000 and 94% attendance rate)
State Aid (Prior Years)	8019	263,636	222,181			-			-			
In Lieu of Propety Tax	8096	2,217,102	8,804,627	8,695,667		8,695,667	11,305,680		11,305,680	2,289,203	20%	2820 ADA (based on enrollment of 3,000 and 94% attendance rate)
Total, LCFF/Revenue Limit Resources		8,006,449	29,723,412	32,828,547	-	32,828,547	33,727,285		33,727,285	7,061,225	21%	Includes revised LCFF calculator with Governor's COLA
Federal Revenues												
Special Education - IDEA	8181	202,050	833,673		802,782	802,782		734,667	734,667	176,771	24%	\$244.62/ADA per LAUSD SELPA (06/22) - DOWN from \$267.30/ADA in 2021-22
Child Nutrition - Federal	8220		623,026		475,000	475,000		475,000	475,000		0%	
Other Federal			-		-	-		-	-			
Title I	8290		270,113		300,583	300,583		270,695	270,695	-	0%	prelim amount per cde 8/1/22
Title II	8290		56,270		59,695	59,695		55,335	55,335		0%	prelim amount per cde 8/1/22
Title III - English Learners	8290		3,128		4,112	4,112		4,112	4,112		0%	
Title III - Immigrant	8290		-		-	-		-	-			
Title IV	8290		22,209		23,175	23,175		21,316	21,316		0%	prelim amount per cde 8/1/22
Perkins	8290	-	37,861		37,634	37,634		37,634	37,634		0%	
Dept of Rehab	8290		1,562		10,000	10,000		10,000	10,000		0%	
Child Nutrition - Supply Chain	8220		74,219									
ELC COVID Testing Award	8290		472,831		-	-		-	-	23,311		
ESSR I (COVID-19 Grant)	8290		23		-	-		-	-			
ESSR II (COVID-19 Grant)	8290		867,501		-	-		-	-	259,779		
ESSR III (COVID-19 Grant)	8290	163,580	-		947,833	947,833		947,833	947,833	64	0%	
Learning Loss & Mitigation (GEER)	8290		-	107,643		-		-	-			
Total, Federal Resources		365,653	3,370,058	-	2,660,815	2,660,815		2,556,592	459,925	18%		
Other State Revenues												
Child Nutrition - State	8520		39,005		36,890	36,890		36,890	36,890		0%	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550		139,084	143,764		143,764	143,764		143,764		0%	\$50.98/ADA
State Lottery (Non Prop 20)	8560	87,608	516,980	459,660		459,660	479,400		479,400	91,202	19%	higher per ADA rate (\$170.00/ADA)
State Lottery (Prop 20)	8560	95,676	229,990		183,300	183,300		188,940	188,940	99,142	52%	higher per ADA rate (\$67.00/ADA)
CTE	8590		187,163		270,374	270,374		270,374	270,374		0%	
Student ID/CAHSEE	8590		2,400	10,000		10,000	10,000		10,000		0%	
In-Person Instruction Grant	8590		63,946		-	-		-	-			Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21
Expanded Learning Opportunities Grant	8590		119,222		-	-		-	-			first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590		27,000		-	-		-	-			
A-G Completion Grant: Access/Success	8590		62,636		645,524	645,524		645,524	645,524	140,502	22%	Expanding A-G courses
A-G Completion Grant: Learning Loss/Mitigation	8590		421,507							20,879		
CAL NEW: Ethnic Studies Block Grant	8590		76,392									
Educator Effectiveness	8590		425,181		375,181	375,181		375,181	375,181	106,295	28%	Received Dec 2021- revenue to recognize as expenses are spent
Arts, Music & Instructional Materials Block Grant	8590		-							-		PCHS estimated allocation is \$1,851,395 (as of 8/2/22)
Learning Recovery Emergency Block Grant	8590		-									PCHS estimated allocation is \$1,8445,300 (as of 8/2/22)
Total, State Revenues		183,284	2,310,506	613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	458,020	21%	
Other Local Revenues												
Special Education - AB602	8311	520,735	2,366,050		2,272,897	2,272,897		2,939,390	2,939,390	707,259	24%	\$978.72 per LAUSD SELPA (6/22) - up from \$756.80 in 21-22

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	Obj Code	Actuals to Date as of 9/30/2021	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 9/30/2022		
Food Service Sales	8634	18,682	82,628		90,000	90,000		90,000	90,000	12,641	14%	Estimating lower a la carte sales due to free breakfast/lunch
Leases & Rentals	8560	235,649	823,914	1,021,000		1,021,000	1,021,000		1,021,000	229,118	22%	
Interest	8660	24,076	84,856	80,000		80,000	80,000		80,000	143	0%	
LAUSD SpEd Option 3 Grant	8679	-	184,290		100,000	100,000		100,000	100,000	-	0%	higher receipt from SELPA
Fundraising	8699	122,782	580,614	450,000		450,000	450,000		450,000	159,519	35%	
LAUSD SpEd Option 3 Learning Recovery Grant	8699		-					133,087	133,087		0%	ONLY for 22-23
General Fund Contribution (unaudited only)	89890		282,705									
Total, Other Local Revenues		921,923	4,405,057	1,551,000	2,462,897	4,013,897	1,551,000	3,262,477	4,813,477	1,108,681	23%	
Total Revenues		9,477,310	39,809,033	34,992,971	6,634,982	41,627,952	35,911,449	4,779,386	43,247,427	9,087,850	21%	
B. Expenditures												
Certificated Salaries												
Teachers' Salaries-Full-Time	1110	2,170,702	13,174,980	11,569,469	1,700,134	13,269,603	11,569,469	1,700,134	13,269,603	2,171,519	16%	22-23 includes 0.25% adjustment to base salary (per union agreement)
Teachers Salaries-Librarian	1130	24,095	140,298	139,024		139,024	139,024		139,024	22,619	16%	
Teachers' Salaries-Substitute	1160	18,313	562,895	320,000		320,000	320,000		320,000	31,541	10%	For 22-23, the sub salaries were reduced
Cert Pupil Supp Sal-Counselors	1210	162,642	941,232	942,528		942,528	942,528		942,528	151,979	16%	Includes additional hours for counseling staff
Cert Administrators	1310	154,832	994,628	909,644	143,142	1,052,786	909,644	143,142	1,052,786	169,817	16%	2022-23 Cert Admin salaries now includes a Certificated HR Director.
Other Support/Step& Column Impact	1330		-	122,624		122,624	122,624		122,624		0%	
Auxiliaries/Periods/Net	1930		-			-			-			Approximately \$770k of auxiliaries are included in FT Certificated Salaries
FTEs Increase/Decrease			-	(37,000)		(37,000)	(37,000)		(37,000)		0%	
Impact of Tentative UTLA Agreement			-			-	945,728		945,728		0%	Impact of 7% salary schedule increase for UTLA (certificated)
Certificated Off-Schedule Pay			-			-	1,069,956		1,069,956		0%	7% off-schedule payment, additional increases for competition stipends & Virtual Academy
ESSER II/III funded certificated time			-			-			-			
ELO Related Certificated Time	1110		-		336,000	336,000		336,000	336,000		0%	Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries		2,530,584	15,814,033	13,966,289	2,179,276	16,145,565	15,981,972	2,179,276	18,161,248	2,547,475	14%	
Classified Salaries												
Instruct Aide	2110	64,217	756,331		946,773	946,773		946,773	946,773	66,936	7%	2021-22 was lower due to leaves of absence. FTEs are expected to return in 2022-23
Maint/Operations	2210	30,854	142,680	144,544		144,544	144,544		144,544	33,914	23%	
Classified Administrators	2310	69,231	377,461	295,790		295,790	295,790		295,790	72,890	25%	Shifted HR Director from Classified Admin to Certificated Admin Salaries
Cler Tech Office Staff Sal-FT	2410	259,330	1,864,896	1,939,897		1,939,897	1,939,897		1,939,897	270,163	14%	
Food Services	2430	7,918	60,568		52,781	52,781		52,781	52,781	9,840	19%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	-	60,154	75,000		75,000	85,000		85,000	15,369	18%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach. Added \$10k for library textbook support & distribution.
Other Classified	2920	134,567	1,055,664	951,644	100,000	1,051,644	951,644	100,000	1,051,644	132,827	13%	
Math Paraprofessionals	2920	10,788	304,498	230,063		230,063	230,639		230,639	7,668	3%	
Impact Step & Column/Proposed New Positions/Hours			-	(108,085)		(108,085)	(108,085)		(108,085)		0%	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			-			-			-			
Classified Additional Time			-			-			-			
ELO Related Classified Time	2920		-			-			-			
Total, Classified Salaries		576,904	4,622,252	3,528,853	1,099,554	4,628,407	3,539,428	1,099,554	4,638,982	609,607	13%	
Employee Benefits												

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	Obj Code	Actuals to Date as of 9/30/2021	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 9/30/2022		
State Teachers Retirement System (STRS) , Certificated Positions	3111	423,027	2,510,489	2,667,561	416,242	3,083,803	3,052,557	416,242	3,468,798	469,588	14%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
State Teachers Retirement System (STRS), Classified Positions	3112		-			-			-	5,741		
Public Employees Retirement System (PERS), Certificated Positions	3211		-			-			-	8,996		
Public Employees Retirement System (PERS), Classified Positions	3212	116,384	853,712	895,270	278,957	1,174,227	897,953	278,957	1,176,910	126,250	11%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
OASDI, Certificated Positions	3311	1,451	23,917	23,278		23,278	23,278		23,278	3,834	16%	
OASDI, Classified Positions	3312	35,318	281,364	218,789	68,172	286,961	219,445	68,172	287,617	35,912	12%	
Medicare, Cert Positions	3331	36,436	228,397	202,511	31,600	234,111	231,739	31,600	263,338	36,718	14%	
Medicare, Class Positions	3332	8,318	66,108	51,168	15,944	67,112	51,322	15,944	67,265	9,636	14%	
Hlth & Wlfr Benefits, Cert	3411	557,158	2,324,282	2,280,484	258,238	2,538,722	2,280,484	258,238	2,538,722	562,360	22%	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits
Hlth & Wlfr Benefits, Class	3412	268,070	1,151,884	940,575	329,000	1,269,575	940,575	329,000	1,269,575	264,068	21%	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits
State Unemploy Insur, Cert Pos	3511	-	71,953	69,831	10,896	80,728	79,910	10,896	90,806	-	0%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
State Unemploy Insur, Clas Pos	3512	-	31,386	17,644	5,498	23,142	17,697	5,498	23,195	-	0%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
Worker Comp Insur, Cert Pos	3611	13,228	159,795	174,611		174,611	174,611		174,611	20,707	12%	Tentative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Worker Comp Insur, Class Pos	3612	5,669	68,482	74,833		74,833	74,833		74,833	8,874	12%	Tentative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Lifetime Retiree Benefits, Cert	3911	100,512	383,171	553,000		553,000	553,000		553,000	135,222	24%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	39,901	124,123	237,000		237,000	237,000		237,000	32,215	14%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		1,605,470	8,279,062	8,406,556	1,414,546	9,821,102	8,834,402	1,414,546	10,248,948	1,720,122	17%	
Supplies												
Textbooks	4100	13,775	27,938		403,286	403,286		405,887	405,887	297,546	73%	Textbooks are partially funded via A-G completion grant. A 2nd set of AP Psych books was included, added \$2,600.74 to textbook amount and exhausted "Master Scheduling changes" textbook allocation
Instructional Materials	4300	21,287	222,708		276,346	276,346		282,761	282,761	45,673	16%	Added \$6,415 - ceramics IMA was overlooked during budget adoption
Instructional Materials - CTE	4300		147,512		270,374	270,374		270,374	270,374	655	0%	CTE Expenses
Office (Tech) Supplies	4350	10,193	70,739	116,350		11,700	128,050	11,700	128,050	1,325	1%	
Other Supplies	4390	18,223	62,862	48,000	7,000	55,000	48,000	7,000	55,000	6,760	12%	
Non-Capitalized Equipment	4400	94,840	388,182	718,701		718,701	718,701		718,701	547,581	76%	removed \$450K student devices - pending tech plan
Food Service Supplies	4700	1,322	252,422		219,977	219,977		219,977	219,977	17,137	8%	
Total, Supplies		159,641	1,172,363	883,051	1,188,683	2,071,734	883,051	1,197,698	2,080,749	916,677	44%	
Services												
Mileage & Car Allowances	5210	20	3,247	4,000		4,000	4,000		4,000	532	13%	reduced mileage
Travel and Conferences	5220	129	40,298	20,000	180,000	200,000	20,000	180,000	200,000	18,561	9%	Educator Effectiveness funded PD
Dues and Memberships/Subscriptions	5310	194,940	436,366	524,706	24,148	548,854	524,706	24,148	548,854	398,130	73%	\$50k accellus increase recognized next year 22/23
Insurance	5400	36,826	407,998	436,718		436,718	436,718		436,718	118,746	27%	Tentative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Operations & Housekeeping Supplies	5510	32,821	170,661	178,475	5,000	183,475		5,000	183,475	26,218	14%	
Utilities	5520	-	556,370	430,000		430,000	430,000		430,000	32,373	8%	
Rentals/Leases/Repairs	5610	52,813	414,814	371,673	6,000	377,673	371,673	6,000	377,673	63,798	17%	
Transportation	5811/5812	1,968	297,194	302,900	147,100	450,000	302,900	147,100	450,000		0%	Board approved transportation allocation of \$450k for 2022-23. As of 8/22/22, SpEd transportation rates have increased but we will wait until Sept to revise transportation amount.

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Oth Contracted Services	5800	-	40,127	37,062		37,062	37,062		37,062	-	0%	
STRS Int & Penalties	5803	685	1,752	1,200		1,200	1,200		1,200	33	3%	
Contracted Services	5810	317,596	3,327,469	1,412,947	1,670,197	3,083,144	1,442,947	1,670,197	3,113,144	553,445	18%	Added \$30,000 for potential contracts to back-fill employees (Director of Attendance, Finance Director, Communications specialist, etc.
Legal, Audit, & Election Costs	5821	97,700	373,689	197,944	223,000	420,944	197,944	223,000	420,944	54,263	13%	2022-23 increase attributed to Special Education legal/settlements. 2021-22 estimated actuals also exceeded budgeted amount for the same reason.
Advertisement	5831	-	1,650	1,500		1,500	1,500		1,500	-	0%	
Computer/Technlgy Related Serv	5840	-	7,200	18,000		18,000	18,000		18,000	-	0%	reduction in internet costs
Conslt/Ind Contractors(NonEmp)	5850	10,363	47,555	56,000		56,000	56,000		56,000	-	0%	athletic trainer
Fingrprrt,Phys, XRY&Oth Emp Cst	5860	2,489	15,563	15,000		15,000	15,000		15,000	2,187	15%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	23,703	144,262	112,227	15,000	127,227	112,227	15,000	127,227	23,737	19%	
Communications Services	5910	8,261	53,864	76,000		76,000	76,000		76,000	7,197	9%	
Total, Services		780,313	6,340,078	4,196,351	2,270,445	6,466,796	4,226,351	2,270,445	6,496,796	1,299,220	20%	
Captial Outlay												
Sites & Improvement	6100		-									
Buildings & Improvement	6200	25,930	210,381	559,440		559,440	559,440		559,440	118,099	21%	revised CAPEX #
Equipment & Technology	6400		225,748	131,175		131,175	131,175		131,175		0%	
Equipment/Furniture Replacement	6500		-			-						
Total, Captial Outlay		25,930	436,129	690,615	-	690,615	690,615	-	690,615	118,099	17%	
Depreciation Expense (Financial Reporting Basis)	6900		971,607	980,000		980,000	980,000		980,000	-	0%	
Other Outgo												
Indirect Cost (LAUSD)	7299	76,583	295,012	328,285		328,285	337,273		337,273	76,703	23%	
Interest	7438	3,903	11,784	4,731		4,731	4,731		4,731	1,991	42%	
Fund 09 to Fund 20 Payment (Unaudited Only)			282,705									
Total, Other Outgo		80,486	589,501	333,016	-	333,016	342,004	-	342,004	78,694	23%	
Total Expenditures (Financial Reporting Basis)		5,733,397	37,788,897	32,294,116	8,152,504	40,446,619	34,787,208	8,161,519	42,948,727	7,171,794	17%	
Total Expenditures (Cash Reporting Basis)		5,759,327	37,253,419	32,004,730	8,152,504	40,157,234	34,497,823	8,161,519	42,659,342	7,289,893	17%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		3,743,912	2,020,136	2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	1,916,056		Note, this ending balance does not include PESPU or unrepresented salary schedule changes.
C. Ending Balance: Excess (Deficiency) - Cash Reporting		3,717,983	2,555,615	2,988,240	(1,517,522)	1,470,718	1,413,626	(3,382,133)	588,084	1,797,957		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		3,743,912	2,020,136	2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	1,916,056		
E. Fund Balance												

PCHS - Cafeteria Operations Profit/Loss 2022-2023

			July	August	Year To	Budgeted	Comparison
			2022	2022	Date 22/23	22/23	Aug 21 vs Aug 22
Cash sales per day			\$ -	\$ 300.08			\$ (288.89)
Revenue							
A La Carte/Paid				\$ 5,101	\$ 5,101	\$ 90,000	\$ (788)
Total Sales			\$ -	\$ 5,101	\$ 5,101	\$ 90,000	\$ (788)
Catering Revenue					\$ -		
State Reimbursements				\$ 36,427	\$ 36,427	\$ 36,890	\$ 34,894
Federal Reimbursements				\$ 16,709	\$ 16,709	\$ 475,000	\$ (6,291)
Total Revenue			\$ -	\$ 58,237	\$ 58,237	\$ 601,890	\$ 27,815
Cumulative			\$ -	\$ 58,237			\$ 26,057
Expenses							
Total Salaries & Benefits			\$ 1,421	\$ 7,326	\$ 17,309	\$ 82,000	\$ 2,446
Food Expense 44.27%			\$ -	\$ 19,925	\$ 19,925	\$ 219,977	\$ 7,514
Chartwells Management 55.73%			\$ -	\$ 25,083	\$ 25,083	\$ 276,921	\$ 9,459
Total Chartwells Expenses (Invoice)				\$ 45,007.67	\$ 45,008	\$ 496,898	\$ 16,972.14
Total Expenses (Before Commodity Credit)			\$ 1,421.00	\$ 52,333.85	\$ 62,317	\$ 578,898	\$ 19,418.35
Commodity Credit			\$ (3,962)	\$ (3,962)	\$ (3,962)		
Net Expenses			\$ 1,421.00	\$ 48,371.62	\$ 58,355	\$ 578,898	\$ 18,241.19
Net Income/(Loss)			\$ (1,421.00)	\$ 9,865.81	\$ (117)		\$ 9,573.85
Operational Expenses			\$ 8,368	\$ 1,350	\$ 11,068	\$ 25,000	\$ 1,350
Net Income/(Loss) - After Operations			\$ (9,789)	\$ 8,516	\$ (11,185)	\$ (2,008)	\$ 8,224
Per day profit				\$ 500.93			\$ 471.73