



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

December 13, 2022

TOPIC/ AGENDA ITEM:

IV. FINANCE

A. First Interim Financial Report

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 2022-2023 First Interim Financial Report. The report covers the period of July 1, 2022 through October 31, 2022 and confirms that the school can meet financial obligations in the current year and subsequent two (2) years.

It is a requirement that the governing board approve the report no later than 45 days after the close of the period being reported. The report is required to be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127. The reports, and supporting data, shall be maintained and made available by the school for public review.

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

The action requested of the Board today will support the school's financial goal, specifically maintaining compliance and transparency for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the First Interim financial report. The financials/report has already been presented to the Budget & Finance Committee for review/feedback.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the First Interim Report.

RECOMMENDED MOTION:

"To approve the 2022-2023 First Interim Financial Report."

Juan Pablo Herrera
Chief Business Officer

2022-2023 First Interim Financial Report

Palisades Charter High School
December 13, 2022

Presentation

- Overview & Assumptions
- 2022-2023 Budget Evolution
- Adopted Budget vs Revised Budget vs First Interim
- Revenues
- Expenditures
- Next Steps

Purpose of First Interim & Assumptions

The purpose of the First Interim report is to provide all stakeholders, along with the State of CA with a snapshot of PCHS' financial condition at a point in time.

The report covers the period of July 1, 2022 through October 31, 2022

Projections are made based on state funding, which is dependent on the current health of the state economy

The following assumptions were made when projecting our first interim budget:

- Decrease in ADA
 - Decrease from 2,820 to 2,797
- Unduplicated Pupil Count remains flat
- Did not account for new sources of one-time funds
 - Learning Recovery Grant & Arts, Music & Instructional Material grants will now be accounted for once a spending plan is approved
 - COVID-19 ADA Mitigation Revenue will be accounted for once there is guidance from the CDE

2022-2023 Budget Evolution

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	Actuals to Date as of 10/31/212	2022-23 First Interim Projections 10/31/22
LCFF	32,828,547	33,727,285	8,966,619	33,574,729
Federal Resources	2,660,815	2,556,592	681,187	3,434,669
State Revenues	2,124,693	2,150,073	1,102,977	2,362,281
Local	4,013,897	4,813,477	1,506,954	4,611,567
Total Revenues	41,627,952	43,247,427	12,257,737	43,983,246
EXPENSE				
Certificated Salaries	16,145,565	18,161,248	3,888,730	18,035,906
Classified Salaries	4,628,407	4,638,982	1,030,663	5,169,236
Employee Benefits	9,821,102	10,248,948	2,489,643	10,371,478
Supplies	2,071,734	2,080,749	990,179	2,080,750
Services	6,466,796	6,496,796	2,171,012	6,829,569
Capitol Outlay	690,615	690,615	118,099	690,615
Depreciation	980,000	980,000	326,667	980,000
Other Outgo	333,016	342,004	102,295	340,478
Total Expenses	40,446,619	42,948,727	10,999,190	43,807,419
Net Balance (Financial Statement)	1,181,333	298,699	1,258,547	175,827

2022-23 First Interim Revenue

First Interim revenue vs Revised Budget revenue grew by \$735,819. However, that is attributed to relief funds, and increases across Nutrition & CTE.

Upon closer look, we had a significant decrease in LCFF & Local revenue attributed to lower ADA count

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	Actuals to Date as of 10/31/212	2022-23 First Interim Projections 10/31/22	First Interim vs Revised Budget
LCFF	32,828,547	33,727,285	8,966,619	33,574,729	(152,556)
Federal Resources	2,660,815	2,556,592	681,187	3,434,669	878,077
State Revenues	2,124,693	2,150,073	1,102,977	2,362,281	212,208
Local	4,013,897	4,813,477	1,506,954	4,611,567	(201,910)
Total Revenues	41,627,952	43,247,427	12,257,737	43,983,246	735,819

Revenue: First Interim vs Revised Budget

- **LCFF:**
 - Decreased LCFF: **-\$152,556**
- **Federal:**
 - Increased ESSER II, ESSER III, & ELO: \$1,352,967
 - Decreased Child Nutrition: **-\$424,415**
 - Decreased IDEA Revenue per LAUSD SELPA Projections: **-\$50,465**
- **State:**
 - Increased Child Nutrition: \$442,574
 - Increased CTE: \$45,947
 - Accounted for In-Person Instruction Grant (IPI): \$483,340
 - Decreased A-G Completion Grant: **-\$505,022**
 - Decreased Educator Effectiveness Fund: **-\$268,886**
- **Local:**
 - Decreased AB602 Revenue per LAUSD SELPA Projections: **-\$201,910**

2022-23 First Interim Expenditures

EXPENSES	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	Actuals to Date as of 10/31/212	2022-23 First Interim Projections 10/31/22	First Interim vs Revised Budget
Certificated Salaries	16,145,565	18,161,248	3,888,730	18,035,906	(125,342)
Classified Salaries	4,628,407	4,638,982	1,030,663	5,169,236	530,255
Employee Benefits	9,821,102	10,248,948	2,489,643	10,371,478	122,530
Supplies	2,071,734	2,080,749	990,179	2,080,750	1
Services	6,466,796	6,496,796	2,171,012	6,829,569	332,773
Capital Outlay	690,615	690,615	118,099	690,615	0
Depreciation	980,000	980,000	326,667	980,000	-
Other Outgo	333,016	342,004	102,295	340,478	(1,526)
Total Expenses	40,446,619	42,948,727	10,999,190	43,807,419	858,691
Net Balance (Financial Statement)	1,181,333	298,699	1,258,547	175,827	(122,872)

Expenditures: First Interim vs Revised Budget

- **Increase in Certificated & Classified Salaries/Benefits: \$527,443**
 - *Certificated:*
 - Decreased certificated salaries to account for EdTech Coordinator reduction in 22-23 (\$102,297) and final cost of 7% off-schedule payment came in lower (\$97,370)
 - Increased certificated substitute salaries by \$75,000
 - *Classified:*
 - Accounted for impact of PESPU/Unrepresented bargaining: \$675,574
 - Reduced classified salaries due to current vacancies: (\$145,319)
 - Finance Director, Executive Assistant – Communications, Database Manager, SpEd
 - *Benefits:*
 - STRS/PERS & Payroll taxes increased by \$208,529 to account for the impact of bargaining
 - Decreased health benefits by (\$85,999) to account for current vacancies
- **Services: \$323,733**
 - Addition of Datalink Networks contract: \$243,000
 - Increase in substitute staffing agency costs: \$40,000
 - Prior Year SpEd legal invoices now accounted for: \$22,000

Incoming Funds

Learning Recovery Emergency Block Grant

- Allocation: **\$1,845,367**
- Per guidance, we will now account for this revenue once a spending plan has been Board approved.

Arts, Music & Instructional Materials Block Grant

- Allocation: **\$1,851,272**
- Per guidance, we will now account for this revenue once a spending plan has been Board approved.

Proposition 28

- Was just on the ballot this past November and will provide new, on-going funds for arts and music programs, beginning in 2023-24.
- Preliminary estimate (based on enrollment and UPP count): **\$407,501**
- Please note, the annual funding for this measure is 1% of Prop 98 funding that K-12 schools receive. So, as state revenues increase or decrease, the allocation of Prop 28 funds will also change.

COVID-19 ADA Mitigation Relief

- Part of 2022-23 State budget – PCHS could receive up to \$700,000 to mitigate loss ADA from the 2021-22 school year

Looking Ahead to Second Interim & Beyond

- Closely monitor ADA and continue with enrollment/attendance outreach
- Execute relief spending plan and provide quarterly updates
- Account for one-time grants, once they are Board approved
- Monitor State Budget
 - Governor's January workshop will provide guidance for 2023-24 budget development
- Track COLA projection and Inflation Rates for 2023-24
 - Critical because this impacts vendor cost/contract increases as well as bargaining
- Establish maintenance schedule / facilities master plan

Palisades Charter High School - 2022-2023 First Interim Report, Adopted Budget, Revised Budget Actuals as of 10/31/22

ADA	2820	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023	2022-2023 First Interim Projections, 10/31/2022			% of Budget Received/ Spent	Comments
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total		
A. Revenues													\$ 11,641.00
LCFF/Revenue Limit Sources													
State Aid	8011	15,555,226		15,555,226	13,344,715		13,344,715	3,736,518	15,711,395		15,711,395	19%	using ADA rate of 2797 (based on mo 3 projections, enrollment at 3008 and a 93% attendance rate) - per LCFF calc 11-22-22
Education Protection Act	8012	8,577,654		8,577,654	9,076,890		9,076,890	2,236,528	9,002,858		9,002,858	25%	using ADA rate of 2797 (based on mo 3 projections, enrollment at 3008 and a 93% attendance rate) - per LCFF calc 11-22-22
State Aid (Prior Years)	8019			-			-				-		
In Lieu of Propety Tax	8096	8,695,667		8,695,667	11,305,680		11,305,680	2,993,573	8,860,476		8,860,476	20%	\$3,167.85/ADA - per LAUSD
Total, LCFF/Revenue Limit Resources		32,828,547	-	32,828,547	33,727,285		33,727,285	8,966,619	33,574,729	-	33,574,729	21%	Includes revised LCFF calculator with Governor's COLA and a reduced ADA estimate of 2,797
Federal Revenues													
Special Education - IDEA	8181		802,782	802,782		734,667	734,667	231,162		684,202	684,202	24%	\$244.62/ADA per LAUSD SELPA (06/22) - DOWN from \$267.30/ADA in 2021-22 (lower because of ADA estimate)
Child Nutrition - Federal	8220		475,000	475,000		475,000	475,000	-		50,585	50,585	0%	
Other Federal				-			-				-		
Title I	8290		300,583	300,583		270,695	270,695	-		270,695	270,695	0%	prelim amount per cde 8/1/22 - no update as of 11/22
Title II	8290		59,695	59,695		55,335	55,335	-		55,335	55,335	0%	prelim amount per cde 8/1/22 - no update as of 11/22
Title III - English Learners	8290		4,112	4,112		4,112	4,112			4,112	4,112	0%	
Title III - Immigrant	8290			-			-				-		
Title IV	8290		23,175	23,175		21,316	21,316	-		21,316	21,316	0%	prelim amount per cde 8/1/22 - no update as of 11/22
Perkins	8290		37,634	37,634		37,634	37,634	-		37,634	37,634	0%	
Dept of Rehab	8290		10,000	10,000		10,000	10,000			10,000	10,000	0%	
Child Nutrition - Supply Chain	8220										-		
ELC COVID Testing Award	8290			-			-	-			-		
ESSR I (COVID-19 Grant)	8290			-			-				-		
ESSR II (COVID-19 Grant)	8290			-			-				-		
ESSR III (COVID-19 Grant)	8290		947,833	947,833		947,833	947,833	221,454		947,833	947,833	0%	recognizing total allocation
ESSER III - Learning Loss (3214)	8290									442,781			recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290							75,605		302,419			recognizing total allocation
Expanded Learning Opportunity (ELO): GEER II (3217)	8290							17,352		69,408			recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290							49,286		197,142			recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290							84,960		339,839			recognizing total allocation
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290							1,368		1,368			
Learning Loss & Mitigation (CRF)	8290			-			-				-	#DIV/0!	
Learning Loss & Mitigation (GEER)	8290			-			-				-		
Total, Federal Resources		-	2,660,815	2,660,815			2,556,592	681,187	-	3,434,669	3,434,669	18%	
Other State Revenues													
Child Nutrition - State	8520		36,890	36,890		36,890	36,890	-		479,464	479,464	0%	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	143,764		143,764	143,764		143,764		142,591		142,591	0%	\$50.98/ADA
State Lottery (Non Prop 20)	8560	459,660		459,660	479,400		479,400	15,492	475,490		475,490	19%	higher per ADA rate (\$170.00/ADA)
State Lottery (Prop 20)	8560		183,300	183,300		188,940	188,940	20,149		187,399	187,399	52%	higher per ADA rate (\$67.00/ADA)
CTE	8590		270,374	270,374		270,374	270,374	316,321		316,321	316,321	0%	includes carryover from 21/22 FY
Student ID/CAHSEE	8590	10,000		10,000	10,000		10,000			10,000	10,000	0%	
In-Person Instruction Grant	8590			-			-	483,340		483,340	483,340		Per CDE 8/19/21 - \$915,651 allocation, spent \$368K in 20/21
Expanded Learning Opportunities Grant	8590			-			-	106,295			-		first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590			-			-				-		
A-G Completion Grant: Access/Success	8590		645,524	645,524		645,524	645,524	140,502		140,502	140,502	22%	Expanding A-G courses, part of restricted beginning balance
A-G Completion Grant: Learning Loss/Mitigation	8590							20,879		20,879	20,879		Expanding A-G courses, part of restricted beginning balance

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		Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total		
CAL NEW: Ethnic Studies Block Grant		8590										-		part of restricted beginning balance
Educator Effectiveness		8590		375,181	375,181		375,181	375,181			106,295	106,295	28%	Initial \$405k was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent
Arts, Music & Instructional Materials Block Grant		8590										-		per CDE 11/22 - Final allocation is approximately \$1.8 Million, but will be accounted for once a spending plan is Board approved.
Learning Recovery Emergency Block Grant		8590										-		per CDE 11/22 - Final allocation is approximately \$1.8 Million, but will be accounted for once a spending plan is Board approved.
Total, State Revenues			613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	1,102,977	618,081	1,744,200	2,362,281	21%	
Other Local Revenues								-						
Special Education - AB602		8311		2,272,897	2,272,897		2,939,390	2,939,390	924,876		2,737,480	2,737,480	24%	\$978.72 per LAUSD SELPA (6/22) - up from \$756.80 in 21-22
Food Service Sales		8634		90,000	90,000		90,000	90,000	19,372		90,000	90,000	14%	Estimating lower a la carte sales due to free breakfast/lunch
Leases & Rentals		8560	1,021,000		1,021,000	1,021,000		1,021,000	334,993		1,021,000	1,021,000	22%	
Interest		8660	80,000		80,000	80,000		80,000	2,179	80,000		80,000	0%	
LAUSD SpEd Option 3 Grant		8679		100,000	100,000		100,000	100,000			100,000	100,000	0%	higher receipt from SELPA
Fundraising		8699	450,000		450,000	450,000		450,000	225,533		450,000	450,000	35%	
LAUSD SpEd Option 3 Learning Recovery Grant		8699					133,087	133,087			133,087	133,087	0%	ONLY for 22-23
General Fund Contribution (unaudited only)		89890										-		
Total, Other Local Revenues			1,551,000	2,462,897	4,013,897	1,551,000	3,262,477	4,813,477	1,506,954	80,000	4,531,567	4,611,567	23%	
Total Revenues			34,992,971	6,634,982	41,627,952	35,911,449	4,779,386	43,247,427	12,257,737	34,272,810	9,710,436	43,983,246	21%	
B. Expenditures														
Certificated Salaries														
Teachers' Salaries-Full-Time		1110	11,569,469	1,700,134	13,269,603	11,569,469	1,700,134	13,269,603	3,324,285	11,569,469	1,700,134	13,269,603	16%	22-23 includes 0.25% adjustment to base salary (per union agreement)
Teachers Salaries-Librarian		1130	139,024		139,024	139,024		139,024	33,931	139,024		139,024	16%	
Teachers' Salaries-Substitute		1160	320,000		320,000	320,000		320,000	71,362	395,000		395,000	10%	For 22-23, the sub salaries were reduced. However, as of First Interim report, we increased sub salaries by \$75k.
Cert Pupil Supp Sal-Counselors		1210	942,528		942,528	942,528		942,528	213,556	942,528		942,528	16%	Includes additional hours for counseling staff
Cert Administrators		1310	909,644	143,142	1,052,786	909,644	143,142	1,052,786	245,597	909,644	143,142	1,052,786	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		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)		(134,370)		(134,370)	0%	Decreased Ed Tech Coordinator for 22-23
Impact of Tentative UTLA Agreement					-	945,728		945,728		945,728		945,728	0%	Impact of 7% salary schedule increase for UTLA (certificated)
Certificated Off-Schedule Pay					-	1,069,956		1,069,956		966,984		966,984	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			336,000	336,000	0%	Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries			13,966,289	2,179,276	16,145,565	15,981,972	2,179,276	18,161,248	3,888,730	15,856,630	2,179,276	18,035,906	14%	(125,342)
Classified Salaries														
Instruct Aide		2110		946,773	946,773		946,773	946,773	142,129		1,013,047	1,013,047	7%	2021-22 was lower due to leaves of absence. FTEs are expected to return in 2022-23
Maint/Operations		2210	144,544		144,544	144,544		144,544	50,978	154,662		154,662	23%	
Classified Administrators		2310	295,790		295,790	295,790		295,790	109,335	316,495		316,495	25%	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-23
Cler Tech Office Staff Sal-FT		2410	1,939,897		1,939,897	1,939,897		1,939,897	415,661	2,075,689		2,075,689	14%	
Food Services		2430		52,781	52,781		52,781	52,781	15,126	56,476		56,476	19%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub		2460	75,000		75,000	85,000		85,000	20,300	85,000		85,000	18%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absentecism outreach. Added \$10k for library textbook support & distribution.
Other Classified		2920	951,644	100,000	1,051,644	951,644	100,000	1,051,644	256,641	1,018,259	100,000	1,118,259	13%	
Math Paraprofessionals		2920	230,063		230,063	230,639		230,639	20,493	246,783		246,783	3%	

Palisades Charter High School - 2022-2023 First Interim Report, Adopted Budget, Revised Budget Actuals as of 10/31/22

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	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total		
Impact Step & Column/Proposed New Positions/Hours		(108,085)		(108,085)	(108,085)		(108,085)		(253,404)		(253,404)	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				-			-		356,229		356,229		FIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfilled.
Classified Additional Time				-			-				-		Off-set by vacancies in Fiscal Director role (5.5 months), Exec Communications role (7 months), SpEd confidential assistant role (3 months) & Database manager role (11 months)
ELO Related Classified Time	2920			-			-				-		
Total, Classified Salaries		3,528,853	1,099,554	4,628,407	3,539,428	1,099,554	4,638,982	1,030,663	4,056,189	1,113,047	5,169,236	13%	
Employee Benefits													
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,667,561	416,242	3,083,803	3,052,557	416,242	3,468,798	731,556	3,028,616	416,242	3,444,858	14%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
State Teachers Retirement System (STRS), Classified Positions	3112			-			-	9,941	29,824		29,824		
Public Employees Retirement System (PERS), Certificated Positions	3211			-			-	16,875	50,626		50,626		
Public Employees Retirement System (PERS), Classified Positions	3212	895,270	278,957	1,174,227	897,953	278,957	1,176,910	202,505	1,029,055	282,380	1,311,435	11%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
OASDI, Certificated Positions	3311	23,278		23,278	23,278		23,278	7,229			-	16%	
OASDI, Classified Positions	3312	218,789	68,172	286,961	219,445	68,172	287,617	60,532	251,484	69,009	320,493	12%	
Medicare, Cert Positions	3331	202,511	31,600	234,111	231,739	31,600	263,338	55,994	229,921	31,600	261,521	14%	
Medicare, Class Positions	3332	51,168	15,944	67,112	51,322	15,944	67,265	15,712	58,815	16,139	74,954	14%	
HLth & Wlfr Benefits, Cert	3411	2,280,484	258,238	2,538,722	2,280,484	258,238	2,538,722	774,714	2,233,185	258,238	2,491,423	22%	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits (33 months of vacancies)
HLth & Wlfr Benefits, Class	3412	940,575	329,000	1,269,575	940,575	329,000	1,269,575	359,174	901,875	329,000	1,230,875	21%	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits. Approximately 27 months of classified vacancies, resulting in decreased benefit cost.
State Unemploy Insur, Cert Pos	3511	69,831	10,896	80,728	79,910	10,896	90,806	-	79,283	10,896	90,180	0%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
State Unemploy Insur, Clas Pos	3512	17,644	5,498	23,142	17,697	5,498	23,195	-	20,281	5,565	25,846	0%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
Worker Comp Insur, Cert Pos	3611	174,611		174,611	174,611		174,611	20,707	174,611		174,611	12%	Tentative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Worker Comp Insur, Class Pos	3612	74,833		74,833	74,833		74,833	8,874	74,833		74,833	12%	Tentative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Lifetime Retiree Benefits, Cert	3911	553,000		553,000	553,000		553,000	182,406	553,000		553,000	24%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000		237,000	237,000		237,000	43,424	237,000		237,000	14%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		8,406,556	1,414,546	9,821,102	8,834,402	1,414,546	10,248,948	2,489,643	8,952,409	1,419,069	10,371,478	17%	
Supplies													
Textbooks	4100		403,286	403,286		405,887	405,887	310,301		405,887	405,887	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		276,346	276,346		282,761	282,761	67,733		282,761	282,761	16%	Added \$6,415 - ceramics IMA was overlooked during budget adoption
Instructional Materials - CTE	4300		270,374	270,374		270,374	270,374	3,445		270,374	270,374	0%	CTE Expenses
Office (Tech) Supplies	4350	116,350	11,700	128,050	116,350	11,700	128,050	6,276	116,350	11,700	128,050	1%	
Other Supplies	4390	48,000	7,000	55,000	48,000	7,000	55,000	7,474	48,000	7,000	55,000	12%	
Non-Capitalized Equipment	4400	718,701		718,701	718,701		718,701	577,813	718,701		718,701	76%	\$189k in apple devices from the prior year
Food Service Supplies	4700		219,977	219,977		219,977	219,977	17,137		219,977	219,977	8%	
Total, Supplies		883,051	1,188,683	2,071,734	883,051	1,197,698	2,080,749	990,179	883,051	1,197,699	2,080,750	44%	
Services													
Mileage & Car Allowances	5210	4,000		4,000	4,000		4,000	883	4,000		4,000	13%	reduced mileage

Palisades Charter High School - 2022-2023 First Interim Report, Adopted Budget, Revised Budget Actuals as of 10/31/22

ADA	2820	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023	2022-2023 First Interim Projections, 10/31/2022			% of Budget Received/ Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total		
Travel and Conferences	5220	20,000	180,000	200,000	20,000	180,000	200,000	28,292	20,000	180,000	200,000	9%	Educator Effectiveness funded PD
Dues and Memberships/Subscriptions	5310	524,706	24,148	548,854	524,706	24,148	548,854	400,804	524,706	24,148	548,854	73%	\$50k accellus increase recognized next year 22/23 Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Insurance	5400	436,718		436,718	436,718		436,718	127,686	436,718		436,718	27%	
Operations & Housekeeping Supplies	5510	178,475	5,000	183,475	178,475	5,000	183,475	70,867	178,475	5,000	183,475	14%	
Utilities	5520	430,000		430,000	430,000		430,000	98,471	430,000		430,000	8%	
Rentals/Leases/Repairs	5610	371,673	6,000	377,673	371,673	6,000	377,673	80,435	371,673	6,000	377,673	17%	
Transportation	5811/5812	302,900	147,100	450,000	302,900	147,100	450,000	188,695	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 was offset by reduction in late buses.
Oth Contracted Services	5800	37,062		37,062	37,062		37,062	3,086	37,062		37,062	0%	
STRS Int & Penalties	5803	1,200		1,200	1,200		1,200	148	1,200		1,200	3%	
Contracted Services	5810	1,412,947	1,670,197	3,083,144	1,442,947	1,670,197	3,113,144	953,144	1,730,947	1,670,197	3,401,144	18%	REVISED BUDGET: Added \$30,000 for potential contracts to back-fill employees (Director of Attendance, Finance Director, Communications specialist, etc. FIRST INTERIM: Increased contracts to back-fill vacancies by \$5k, increased emergency substitute staffing by \$40k & added Datalink Network contract of \$243k.
Legal, Audit, & Election Costs	5821	197,944	223,000	420,944	197,944	223,000	420,944	73,210	219,944	223,000	442,944	13%	2022-23 increase attributed to Special Education legal/settlements. 2021-22 estimated actuals also exceeded budgeted amount for the same reason. FIRST INTERIM: Additional \$22k of 21-22 SpEd legal unpaid legal invoices.
Advertisement	5831	1,500		1,500	1,500		1,500	-	1,500		1,500	0%	
Computer/Technlgy Related Serv	5840	18,000		18,000	18,000		18,000	-	18,000		18,000	0%	reduction in internet costs
Conslt/Ind Contractors(NonEmp)	5850	56,000		56,000	56,000		56,000	9,283	56,000		56,000	0%	athletic trainer
Fingrprrt,Phys, XRY&Oth Emp Cst	5860	15,000		15,000	15,000		15,000	2,808	15,000		15,000	15%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	112,227	15,000	127,227	112,227	15,000	127,227	118,826	150,000		150,000	19%	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student conferences)
Communications Services	5910	76,000		76,000	76,000		76,000	14,374	76,000		76,000	9%	
Total, Services		4,196,351	2,270,445	6,466,796	4,226,351	2,270,445	6,496,796	2,171,012	4,574,124	2,255,445	6,829,569	20%	
Capitla Outlay													
Sites & Improvement	6100												
Buildings & Improvement	6200	559,440		559,440	559,440		559,440	118,099	559,440		559,440	21%	revised CAPEX #
Equipment & Technology	6400	131,175		131,175	131,175		131,175		131,175		131,175	0%	
Equipment/Furniture Replacement	6500			-			-				-		
Total, Capitla Outlay		690,615	-	690,615	690,615	-	690,615	118,099	690,615	-	690,615	17%	
Depreciation Expense (Financial Reporting Basis)	6900	980,000		980,000	980,000		980,000	326,667	980,000	-	980,000	0%	
Other Outgo													
Indirect Cost (LAUSD)	7299	328,285		328,285	337,273		337,273	100,304	335,747		335,747	23%	
Interest	7438	4,731		4,731	4,731		4,731	1,991	4,731		4,731	42%	
Fund 09 to Fund 20 Payment (Unaudited Only)											-		
Total, Other Outgo		333,016	-	333,016	342,004	-	342,004	102,295	340,478	-	340,478	23%	
Total Expenditures (Financial Reporting Basis)		32,294,116	8,152,504	40,446,619	34,787,208	8,161,519	42,948,727	10,999,190	35,642,883	8,164,536	43,807,419	17%	
Total Expenditures (Cash Reporting Basis)		32,004,730	8,152,504	40,157,234	34,497,823	8,161,519	42,659,342	10,790,622	35,353,498	8,164,536	43,518,034	17%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	1,258,547	(1,370,073)	1,545,900	175,827		Note, this ending balance now includes the impact of UTLA/PESPU/Unrep negotiations. However, the Learning Recovery Emergency Block Grant and the Arts, Kusic & Instructional Materials Block Grant was not included and instead will be accounted for once a spending plan is approved.

Palisades Charter High School - 2022-2023 First Interim Report, Adopted Budget, Revised Budget Actuals as of 10/31/22

ADA	2820	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023	2022-2023 First Interim Projections, 10/31/2022			% of Budget Received/ Spent	Comments
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total		
C. Ending Balance: Excess (Deficiency) - Cash Reporting		2,988,240	(1,517,522)	1,470,718	1,413,626	(3,382,133)	588,084	1,467,115	(1,080,688)	1,545,900	465,212		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	1,258,547	(1,370,073)	1,545,900	175,827		
E. Fund Balance													

Charter Number: 037

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official

(Original signature required)

Printed Name: Juan Pablo Herrera

Title: Chief Business Officer

For additional information on the interim report, please contact:

Charter School Contact:

Juan Pablo Herrera

Name

Chief Business Officer

Title

310-230-7238

Telephone

jherrera@palihigh.org

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	32,828,547.00	32,828,547.00	8,966,619.00	33,574,729.00	746,182.00	2.3%
2) Federal Revenue		8100-8299	2,660,814.00	2,660,814.00	681,187.00	3,434,669.00	773,855.00	29.1%
3) Other State Revenue		8300-8599	2,124,693.00	2,124,693.00	1,102,977.41	2,362,281.08	237,588.08	11.2%
4) Other Local Revenue		8600-8799	4,013,897.00	4,013,897.00	1,506,953.45	4,611,567.00	597,670.00	14.9%
5) TOTAL, REVENUES			41,627,951.00	41,627,951.00	12,257,736.86	43,983,246.08		
B. EXPENSES								
1) Certificated Salaries		1000-1999	16,145,565.00	16,145,565.00	3,888,729.78	18,035,906.00	(1,890,341.00)	-11.7%
2) Classified Salaries		2000-2999	4,628,407.00	4,628,407.00	1,030,663.31	5,169,236.00	(540,829.00)	-11.7%
3) Employee Benefits		3000-3999	9,821,103.00	9,821,103.00	2,489,243.42	10,371,479.00	(550,376.00)	-5.6%
4) Books and Supplies		4000-4999	2,071,734.00	2,071,734.00	990,178.91	2,080,750.00	(9,016.00)	-0.4%
5) Services and Other Operating Expenses		5000-5999	6,466,797.00	6,466,797.00	2,171,012.18	6,829,570.00	(362,773.00)	-5.6%
6) Depreciation and Amortization		6000-6999	980,000.00	980,000.00	326,667.00	980,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		333,016.00	333,016.00	102,295.00	340,478.00	(7,462.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			40,446,622.00	40,446,622.00	10,998,789.60	43,807,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,181,329.00	1,181,329.00	1,258,947.26	175,827.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,181,329.00	1,181,329.00	1,258,947.26	175,827.08		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,968,923.20	8,968,923.20		8,968,923.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,968,923.20	8,968,923.20		8,968,923.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,968,923.20	8,968,923.20		8,968,923.20		
2) Ending Net Position, June 30 (E + F1e)			10,150,252.20	10,150,252.20		9,144,750.28		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,572,564.00	1,572,564.00		1,572,564.00		
c) Unrestricted Net Position		9790	8,577,688.20	8,577,688.20		7,572,186.28		
LCFF SOURCES								
Principal Apportionment								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	15,555,226.00	15,555,226.00	3,736,518.00	15,711,395.00	156,169.00	1.0%
Education Protection Account State Aid - Current Year		8012	8,577,654.00	8,577,654.00	2,236,528.00	9,002,858.00	425,204.00	5.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,695,667.00	8,695,667.00	2,993,573.00	8,860,476.00	164,809.00	1.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,828,547.00	32,828,547.00	8,966,619.00	33,574,729.00	746,182.00	2.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	475,000.00	475,000.00	0.00	50,585.00	(424,415.00)	-89.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	802,782.00	802,782.00	231,162.00	684,202.00	(118,580.00)	-14.8%
Title I, Part A, Basic	3010	8290	300,583.00	300,583.00	0.00	270,695.00	(29,888.00)	-9.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	59,695.00	59,695.00	0.00	55,335.00	(4,360.00)	-7.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,112.00	4,112.00	0.00	4,112.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	23,175.00	23,175.00	0.00	21,316.00	(1,859.00)	-8.0%
Career and Technical Education	3500-3599	8290	37,634.00	37,634.00	0.00	37,634.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	957,833.00	957,833.00	450,025.00	2,310,790.00	1,352,957.00	141.3%
TOTAL, FEDERAL REVENUE			2,660,814.00	2,660,814.00	681,187.00	3,434,669.00	773,855.00	29.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	36,890.00	36,890.00	0.00	479,464.08	442,574.08	1,199.7%
Mandated Costs Reimbursements		8550	143,764.00	143,764.00	0.00	142,591.00	(1,173.00)	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	642,960.00	642,960.00	35,640.40	662,889.00	19,929.00	3.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	270,374.00	270,374.00	316,320.66	316,321.00	45,947.00	17.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,030,705.00	1,030,705.00	751,016.35	761,016.00	(269,689.00)	-26.2%
TOTAL, OTHER STATE REVENUE			2,124,693.00	2,124,693.00	1,102,977.41	2,362,281.08	237,588.08	11.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	90,000.00	90,000.00	19,372.45	90,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,021,000.00	1,021,000.00	334,993.00	1,021,000.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	2,179.00	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,272,897.00	2,272,897.00	924,876.00	2,737,480.00	464,583.00	20.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	550,000.00	550,000.00	225,533.00	683,087.00	133,087.00	24.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,013,897.00	4,013,897.00	1,506,953.45	4,611,567.00	597,670.00	14.9%
TOTAL, REVENUES			41,627,951.00	41,627,951.00	12,257,736.86	43,983,246.08		
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	14,132,876.00	14,132,876.00	3,429,577.25	16,040,592.00	(1,907,716.00)	-13.5%
Certificated Pupil Support Salaries		1200	959,903.00	959,903.00	213,555.90	942,528.00	17,375.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,786.00	1,052,786.00	245,596.63	1,052,786.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,145,565.00	16,145,565.00	3,888,729.78	18,035,906.00	(1,890,341.00)	-11.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	946,773.00	946,773.00	142,129.38	1,013,047.00	(66,274.00)	-7.0%
Classified Support Salaries		2200	197,325.00	197,325.00	50,978.00	211,138.00	(13,813.00)	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	295,790.00	295,790.00	109,334.70	316,495.00	(20,705.00)	-7.0%
Clerical, Technical and Office Salaries		2400	2,014,897.00	2,014,897.00	451,087.68	2,263,514.00	(248,617.00)	-12.3%
Other Classified Salaries		2900	1,173,622.00	1,173,622.00	277,133.55	1,365,042.00	(191,420.00)	-16.3%
TOTAL, CLASSIFIED SALARIES			4,628,407.00	4,628,407.00	1,030,663.31	5,169,236.00	(540,829.00)	-11.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,083,803.00	3,083,803.00	741,497.44	3,474,682.00	(390,879.00)	-12.7%
PERS		3201-3202	1,174,227.00	1,174,227.00	219,379.95	1,362,061.00	(187,834.00)	-16.0%
OASDI/Medicare/Alternative		3301-3302	611,462.00	611,462.00	139,467.20	656,968.00	(45,506.00)	-7.4%
Health and Welfare Benefits		3401-3402	3,808,297.00	3,808,297.00	1,133,887.39	3,722,298.00	85,999.00	2.3%
Unemployment Insurance		3501-3502	103,870.00	103,870.00	0.00	116,026.00	(12,156.00)	-11.7%
Workers' Compensation		3601-3602	249,444.00	249,444.00	29,581.00	249,444.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	790,000.00	790,000.00	225,430.44	790,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,821,103.00	9,821,103.00	2,489,243.42	10,371,479.00	(550,376.00)	-5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	403,286.00	403,286.00	310,301.36	405,887.00	(2,601.00)	-0.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	729,770.00	729,770.00	84,927.60	736,185.00	(6,415.00)	-0.9%
Noncapitalized Equipment		4400	718,701.00	718,701.00	577,813.10	718,701.00	0.00	0.0%
Food		4700	219,977.00	219,977.00	17,136.85	219,977.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,071,734.00	2,071,734.00	990,178.91	2,080,750.00	(9,016.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	204,000.00	204,000.00	29,175.42	204,000.00	0.00	0.0%
Dues and Memberships		5300	548,854.00	548,854.00	400,804.24	548,854.00	0.00	0.0%
Insurance		5400-5450	436,718.00	436,718.00	127,686.00	436,718.00	0.00	0.0%
Operations and Housekeeping Services		5500	613,475.00	613,475.00	168,141.29	613,475.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	377,673.00	377,673.00	81,631.23	377,673.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,210,077.00	4,210,077.00	1,349,200.00	4,572,850.00	(362,773.00)	-8.6%
Communications		5900	76,000.00	76,000.00	14,374.00	76,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,466,797.00	6,466,797.00	2,171,012.18	6,829,570.00	(362,773.00)	-5.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	980,000.00	980,000.00	326,667.00	980,000.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			980,000.00	980,000.00	326,667.00	980,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,285.00	328,285.00	100,304.00	335,747.00	(7,462.00)	-2.3%
Debt Service								
Debt Service - Interest		7438	4,731.00	4,731.00	1,991.00	4,731.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,016.00	333,016.00	102,295.00	340,478.00	(7,462.00)	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			40,446,622.00	40,446,622.00	10,998,789.60	43,807,419.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	38,075.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	74,219.00
6266	Educator Effectiveness, FY 2021-22	397,553.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,000.00
7412	A-G Access/Success Grant	421,507.00
7413	A-G Learning Loss Mitigation Grant	62,636.00
7425	Expanded Learning Opportunities (ELO) Grant	475,182.00
7810	Other Restricted State	76,392.00
Total, Restricted Net Position		1,572,564.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	2,820.00	2,820.00	2,797.00	2,797.00	(23.00)	-1.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,820.00	2,820.00	2,797.00	2,797.00	(23.00)	-1.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,820.00	2,820.00	2,797.00	2,797.00	(23.00)	-1.0%

Section I - Expenditures	Funds 01, 09, and 62			2022-23
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	43,807,419.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,372,313.00
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	835,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,731.00
4. Other Transfers Out	All	9200	7200-7299	335,747.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,838,645.00
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)				7,014,123.00
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)				33,420,983.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				2,797.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				11,948.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		28,711,600.00		10,330.25
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)		28,711,600.00		10,330.25
B. Required effort (Line A.2 times 90%)		25,840,440.00		9,297.23

C. Current year expenditures (Line I.E and Line II.B)	33,420,983.00	11,948.87
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 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
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