2022-23 BUDGET UPDATE

BUDGET VS ACTUALS (ACTUAL EXPENDITURES THROUGH 12/31/22)

2022-23 Budget vs Actuals

The 2022-23 Budget vs Actuals worksheet shows the (1) adopted budget, (2) revised budget and (3) actual expenditures through December 31, 2022.

This is the **SAME** report as last month. We have not closed the books for the month of January (we do not close out January financials until approx. Feb 17th). Without having the month of January closed, the recent expenditures have not yet posted.

The transportation revenue has also not posted. Once it posts, we can provide a detailed breakdown of regular, SPED & competition transportation expenses.

Lastly, based on our most recent payroll 2/10/2023), our substitute & coverage pool is tracking higher than anticipated. During next month's share-out, we will also present our Second Interim Financial Report (period of July 1 – Jan 31), with revised revenue and expenditure assumptions.

ADA	2797	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			2022-2023	% of Budget Received/ Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total	Actuals to Date 12/31/22		
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	6,138,566	39%	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	4,473,056	50%	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	4,402,313	50%	$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**	**15,013,935**	**45%**	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	339,944	50%	$244.62/ADA per LAUSD SELPA (06/22) - DOWN from $267.30/ADAin 2021-22 (lower because of ADA estimate)
Child Nutrition - Federal	8220		475,000	475,000		475,000	475,000	-		50,585	50,585	82,276	163%	
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) (3213)	8290		947,833	947,833		947,833	947,833	221,454		947,833	947,833	221,454	23%	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		75,605		recognizing total allocation
Expanded Learning Opportunity (ELO): GEER II (3217)	8290							17,352		69,408		17,352		recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290							49,286		197,142		49,286		recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290							84,960		339,839		84,960		recognizing total allocation
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290							1,368		1,368		1,368		
Learning Loss & Mitigation (CRF)	8290			-			-				-			
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**	**872,245**	**25%**	
Other State Revenues														
Child Nutrition - State	8520		36,890	36,890		36,890	36,890	-		479,464	479,464	195,371	41%	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	143,764		143,764	143,764		143,764		142,591		142,591	141,692	99%	$50.98/ADA
State Lottery (Non Prop 20)	8560	459,660		459,660	479,400		479,400	15,492	475,490		475,490	236,479	50%	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	30,092	16%	higher per ADA rate ($67.00/ADA)
CTE	8590		270,374	270,374		270,374	270,374	316,321		316,321	316,321	316,321	100%	includes carryover from 21/22 FY
Student ID/CAHSEE	8590	10,000		10,000	10,000		10,000			10,000	10,000	2,524	25%	
In-Person Instruction Grant	8590			-			-	483,340		483,340	483,340	483,340	100%	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	140,502	100%	**Expanding A-G courses, part of restricted beginning balance**
A-G Completion Grant: Learning Loss/Mitigation	8590							20,879		20,879	20,879	20,879	100%	**Expanding A-G courses, part of restricted beginning balance**
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	106,295	100%	Initial $405k was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent

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Arts, Music & Instructional Materials Block Grant	8590										-	925,636		per CDE 11/22 - Finall allocation is approximately $1.8 Million, but will be accounted for once a spending plan is Board approved.
Learning Recovery Emergency Block Grant	8590										-	922,684		per CDE 11/22 - Finall 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**	**3,521,815**	**149%**	
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	1,409,465	51%	$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	22,310	25%	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	349,671	34%	
Interest	8660	80,000		80,000	80,000		80,000	2,179	80,000		80,000	46,955	59%	
LAUSD SpEd Option 3 Grant	8679		100,000	100,000		100,000	100,000			100,000	100,000	-	0%	higher reciept from SELPA
Fundraising	8699	450,000		450,000	450,000		450,000	225,533		450,000	450,000	263,679	59%	
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**	**2,092,080**	**45%**	
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**	**21,500,074**	**49%**	
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	6,446,992	49%	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	64,496	46%	
Teachers' Salaries-Substitute	1160	320,000		320,000	320,000		320,000	71,362	395,000		395,000	165,646	42%	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	325,154	34%	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	487,515	46%	2022-23 Cert Admin salaries now includes a Certicated HR Director.
Other Support/Step& Column Impact	1330	122,624		122,624	122,624		122,624		122,624		122,624		0%	
Auxilaries/Periods/Net	1930			-			-				-			Approximately $770k of auxilairies 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**	**7,489,803**	**42%**	
											(125,342)			
Classified Salaries														
Instruct Aide	2110		946,773	946,773		946,773	946,773	142,129		1,013,047	1,013,047	340,305	34%	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	105,444	68%	
Classified Administrators	2310	295,790		295,790	295,790		295,790	109,335	316,495		316,495	226,925	72%	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	842,670	41%	
Food Services	2430		52,781	52,781		52,781	52,781	15,126	56,476		56,476	30,608	54%	Includes additionl 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	29,629	35%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism 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	513,023	46%	
Math Paraprofessionals	2920	230,063		230,063	230,639		230,639	20,493	246,783		246,783	62,880	25%	
Impact Step & Column/Prposed 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. FIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfilled. 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)
Classified Retro				-			-		356,229		356,229		0%	

Palisades Charter High School - 2022-2023 First Interim Report, Adopted Budget, Revised Budget Actuals as of 12/31/22

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	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total	Actuals to Date 12/31/22		
Classified Additional Time				-			-				-			
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**	**2,151,484**	**42%**	
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	1,210,520	35%	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	19,235	64%	
Public Employees Retirement System (PERS), Certifcated Positions	3211			-			-	16,875	50,626		50,626	31,025	61%	
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	371,696	28%	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			-	15,334		
OASDI, Classifed Positions	3312	218,789	68,172	286,961	219,445	68,172	287,617	60,532	251,484	69,009	320,493	122,630	38%	
Medicare, Cert Positions	3331	202,511	31,600	234,111	231,739	31,600	263,338	55,994	229,921	31,600	261,521	107,463	41%	
Medicare, Class Positions	3332	51,168	15,944	67,112	51,322	15,944	67,265	15,712	58,815	16,139	74,954	32,176	43%	
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	1,189,946	48%	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	544,558	44%	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	16,791	19%	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	7,196	28%	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	47,696	27%	Tenative 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	20,441	27%	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		553,000	182,406	553,000		553,000	280,675	51%	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	65,443	28%	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**	**4,082,823**	**39%**	
Supplies														
Textbooks	4100		403,286	403,286		405,887	405,887	310,301		405,887	405,887	387,088	95%	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	101,726	36%	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	68,908	25%	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	9,999	8%	
Other Supplies	4390	48,000	7,000	55,000	48,000	7,000	55,000	7,474	48,000	7,000	55,000	27,106	49%	
Non-Capitalized Equipment	4400	718,701		718,701	718,701	-	718,701	577,813	718,701	-	718,701	600,331	84%	$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	52,599	24%	
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**	**1,247,757**	**60%**	
Services														
Mileage & Car Allowances	5210	4,000		4,000	4,000		4,000	883	4,000		4,000	1,399	35%	reduced mileage
Travel and Conferences	5220	20,000	180,000	200,000	20,000	180,000	200,000	28,292	20,000	180,000	200,000	42,935	21%	Educator Effectivness 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	470,641	86%	$50k accellus increase recognized next year 22/23
Insurance	5400	436,718		436,718	436,718		436,718	127,686	436,718		436,718	242,873	56%	Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Operations & Housekeeping Supplies	5510	178,475	5,000	183,475	178,475	5,000	183,475	70,867	178,475	5,000	183,475	126,173	69%	
Utilities	5520	430,000		430,000	430,000		430,000	98,471	430,000		430,000	147,888	34%	
Rentals/Leases/Repairs	5610	371,673	6,000	377,673	371,673	6,000	377,673	80,435	371,673	6,000	377,673	148,272	39%	
Transportation	5811/5812	302,900	147,100	450,000	302,900	147,100	450,000	188,695	302,900	147,100	450,000	390,943	87%	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	5,191	14%	

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STRS Int & Penalties	5803	1,200		1,200	1,200		1,200	148	1,200		1,200	238	20%	
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	1,606,702	47%	REVISED BUDGET: Added $30,000 for potential contracts to back-fill employees (Director of Attendance, Finance Director, Comunications 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	133,771	30%	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	76,975	137%	athletic trainer
Fingrprt,Phys, XRy&Oth Emp Cst	5860	15,000		15,000	15,000		15,000	2,808	15,000		15,000	7,239	48%	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	204,422	136%	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student confrerences)
Communications Services	5910	76,000		76,000	76,000		76,000	14,374	76,000		76,000	17,982	24%	
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**	**3,623,644**	**53%**	
Captial Outlay														
Sites & Improvement	6100													
Buildings & Improvement	6200	559,440		559,440	559,440		559,440	118,099	559,440		559,440	132,174	24%	revised CAPEX #
Equipment & Technology	6400	131,175		131,175	131,175		131,175		131,175		131,175	7,463	6%	
Equipment/Furniture Replacement	6500			-							-			
Total, Captial Outlay		**690,615**	**-**	**690,615**	**690,615**	**-**	**690,615**	**118,099**	**690,615**	**-**	**690,615**	**139,638**	**20%**	
Depreciation Expense (Financial Reporting Basis)	6900	980,000		980,000	980,000		980,000	326,667	980,000	-	980,000	326,667	33%	
Other Outgo														
Indirect Cost (LAUSD)	7299	328,285		328,285	337,273		337,273	100,304	335,747		335,747	147,506	44%	
Interest	7438	4,731		4,731	4,731		4,731	1,991	4,731		4,731	3,448	73%	
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**	**150,954**	**44%**	
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**	**19,073,132**	**44%**	
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**	**18,886,102**	**43%**	
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**	**2,426,943**		
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**	**2,613,972**		(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**	**2,426,943**		
E. Fund Balance														