



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 21, 2023

TOPIC/ AGENDA ITEM:

V. FINANCE

A. Second Interim Financial Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance Manager

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the Second Interim Financial Report. The report covers the period of July 1, 2022, through January 31, 2023 and confirms that the school can meet its 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 goal of maintaining a well balanced budget and ensuring compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the second interim 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 22-23 Second Interim Report.

RECOMMENDED MOTION:

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

Juan Pablo Herrera
Chief Business Officer

2022-2023 Second Interim Financial Report

Palisades Charter High School
March 21, 2023

Presentation

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

Purpose of Second Interim & Assumptions

The purpose of the Second 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 January 31, 2023

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 2,797 to **2,762**. Our ADA assumption at budget adoption was 2,820. We then reduced it to 2,797 during First Interim.
- Unduplicated Pupil Count remains flat
- Accounted for new sources of one-time funds
 - 50% of the Learning Recovery Grant & Arts, Music & Instructional Material grants were received in Dec 2022 & are included in the ending balance.
 - Approximately \$255k of COVID-19 ADA Mitigation Revenue was also received and accounted for in the ending balance

2022-2023 Budget Evolution

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	Actuals to Date as of 01/31/23	2022-23 Second Interim Projections 01/31/23
LCFF	32,828,547	33,727,285	33,574,729	16,919,329	33,422,878
Federal Resources	2,660,815	2,556,592	3,434,669	1,082,967	2,813,528
State Revenues	2,124,693	2,150,073	2,362,281	3,521,815	4,312,818
Local	4,013,897	4,813,477	4,611,567	2,677,296	4,603,091
Total Revenues	41,627,952	43,247,427	43,983,246	24,201,406	45,152,315
EXPENSE					
Certificated Salaries	16,145,565	18,161,248	18,035,906	8,842,506	18,028,190
Classified Salaries	4,628,407	4,638,982	5,169,236	2,550,669	4,927,768
Employee Benefits	9,821,102	10,248,948	10,371,478	4,837,171	10,106,177
Supplies	2,071,734	2,080,749	2,080,750	1,410,272	2,383,992
Services	6,466,796	6,496,796	6,829,569	4,124,207	7,139,992
Capitall Outlay	690,615	690,615	690,615	139,638	690,615
Depreciation	980,000	980,000	980,000	571,667	980,000
Other Outgo	333,016	342,004	340,478	174,920	338,960
Total Expenses	40,446,619	42,948,727	43,807,419	22,511,412	43,905,079
Net Balance (Financial Statement)	1,181,333	298,699	175,827	1,689,994	1,247,236

2022-23 Second Interim Revenue

Second Interim revenue vs First Interim revenue grew by \$1,169,069. However, that is attributed to the Learning Recovery Emergency Block Grant & the Arts, Music & Instructional Materials Grant..

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

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	2022-23 Second Interim Projections 01/31/23	Second Interim vs First Interim Budget
LCFF	32,828,547	33,727,285	33,574,729	33,422,878	(151,851)
Federal Resources	2,660,815	2,556,592	3,434,669	2,813,528	(621,141)
State Revenues	2,124,693	2,150,073	2,362,281	4,312,818	1,950,537
Local	4,013,897	4,813,477	4,611,567	4,603,091	(8,476)
Total Revenues	41,627,952	43,247,427	43,983,246	45,152,315	1,169,069

Revenue: 2nd Interim vs 1st Interim Budget

- **LCFF:**

- Decreased LCFF: **-\$151,851** (net amount – ADA decrease was partially offset by prior year ADA mitigation relief)
 - Decrease in LCFF revenue of **-\$407,550**
 - Increase in COVID ADA Mitigation relief of \$255,699

- **Federal:**

- Decrease in ESSER II, ESSER III: **-\$782,620** (shifted ESSER III to 23-24 and beyond)
- Increase in Child Nutrition: \$227,851 (based on cafeteria production/participation)
- Increase in IDEA Revenue per LAUSD SELPA Projections: \$8,562

- **State:**

- Increased Child Nutrition: \$111,411 (based on cafeteria production/participation)
- Decreased State Lottery Revenue: **-\$5,950**
- Accounted for Learning Recover Emergency Grant: \$925,636
- Accounted for Arts, Music & Instructional Materials Grant: \$922,684

- **Local:**

- Decreased AB602 Revenue per LAUSD SELPA Projections: **-\$34,255**
- Decreased Food Service Sales: **-\$36,454**

2022-23 Second Interim Expenditures

EXPENSES	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	2022-23 Second Interim Projections 01/31/23	Second Interim vs First Interim Budget
Certificated Salaries	16,145,565	18,161,248	18,035,906	18,028,190	(7,716)
Classified Salaries	4,628,407	4,638,982	5,169,236	4,927,768	(241,468)
Employee Benefits	9,821,102	10,248,948	10,371,478	10,106,177	(265,301)
Supplies	2,071,734	2,080,749	2,080,750	2,383,992	303,242
Services	6,466,796	6,496,796	6,829,569	7,139,992	310,423
Capital Outlay	690,615	690,615	690,615	690,615	-
Depreciation	980,000	980,000	980,000	980,000	-
Other Outgo	333,016	342,004	340,478	338,960	(1,518)
Total Expenses	40,446,619	42,948,727	43,807,419	43,905,079	97,660
Net Balance (Financial Statement)	1,181,333	298,699	175,827	1,247,236	1,071,409

Expenditures: 2nd Interim vs 1st Interim Budget

- **Decrease in Certificated & Classified Salaries/Benefits: -\$514,486**
 - *Certificated:*
 - Decreased certificated salaries: -\$7,716
 - *Classified:*
 - Reduced classified salaries due to current vacancies and unfilled positions: -\$251,469
 - Aide (\$100,000), Clerical Office Staff (\$80,000), Classified sub (\$25,000), Math paraprofessionals (\$80,000)
 - *Benefits:*
 - STRS/PERS & Payroll taxes decreased by -\$265,301 due to 7% off schedule payment & lower classified salaries
- **Services: \$310,422**
 - Increase in substitute staffing agency costs (general ed, SpEd, health office): \$160,000
 - Prior Year SpEd legal invoices: \$40,000
 - Current SpEd legal invoices: \$20,000
 - Additional NPS invoices: \$51,000
 - Attendance Reporting project: \$15,000

Looking Ahead to Estimated Actuals & Beyond

- **Closely monitor ADA** and continue with enrollment/attendance outreach
- Review relief spending plan, solicit feedback from educational partners and make recommendations to shift allocations
- Account for one-time grants, once they are Board approved
- Monitor State Budget
 - Governor's May revision 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
- Secure contracts/bids for 2023-24 services (cafeteria, janitorial, security, etc.).
- Establish maintenance schedule / facilities master plan

Palisades Charter High School - 2022-2023 Second Interim Report and Actuals as of 1/31/23

ADA	2820	2022-2023 Revised Projections, 9/10/22			2022-2023 First Interim Projections, 10/31/2022			2022-2023	2022-2023 2nd Interim Updates, 1/31/2023			% of Budget Received/Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 1/31/2023	Unrestricted	Restricted	Total		
A. Revenues													
LCFF/Revenue Limit Sources													\$ 12,008.00
State Aid	8011	13,344,715		13,344,715	15,711,395		15,711,395	7,339,590	15,527,375		15,527,375	39%	projected ADA of 2762 (mo 6 ADA & enrollment at 2939)- LCFF calc 2/28/23
Education Protection Act	8012	9,076,890		9,076,890	9,002,858		9,002,858	4,473,056	8,890,202		8,890,202	50%	projected ADA of 2762 (mo 6 ADA & enrollment at 2939)- LCFF calc 2/28/23
State Aid (Prior Years)	8019			-			-		255,699		255,699		Hold Harmless PY - per CDE
In Lieu of Propety Tax	8096	11,305,680		11,305,680	8,860,476		8,860,476	5,106,683	8,749,602		8,749,602	50%	\$3,167.85/ADA - per LAUSD
Total, LCFF/Revenue Limit Resources		33,727,285		33,727,285	33,574,729	-	33,574,729	16,919,329	33,422,878	-	33,422,878	45%	
Federal Revenues													
Special Education - IDEA	8181		734,667	734,667		684,202	684,202	394,335		675,640	675,640	50%	\$244.30/ADA
Child Nutrition - Federal	8220		475,000	475,000		50,585	50,585	82,276		278,436	278,436	163%	Based on current cafeteria sales
Other Federal				-			-				-		
Title I	8290		270,695	270,695		270,695	270,695	149,810		277,895	277,895	0%	per cde 2/26/23
Title II	8290		55,335	55,335		55,335	55,335			56,243	56,243	0%	per cde 2/26/23
Title III - English Learners	8290		4,112	4,112		4,112	4,112			2,836	2,836	0%	per cde 2/26/23
Title III - Immigrant	8290			-		-	-	1,190		4,759	4,759		per cde 2/26/23
Title IV	8290		21,316	21,316		21,316	21,316	5,331		21,323	21,323	0%	per cde 2/26/23
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 (5466)	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	23%	recognizing total allocation
ESSER III - Learning Loss (3214)	8290					442,781				-	-		projected to defer revenue
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290					302,419		75,605		302,419	302,419		recognizing total allocation
Expanded Learning Opportunity (ELO): GEER II (3217)	8290					69,408		17,352		-	-		projected to defer revenue
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290					197,142		49,286		197,142	197,142		recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290					339,839		84,960		-	-		projected to defer revenue
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290							1,368		1,368	1,368		
Learning Loss & Mitigation (CRF)	8290			-		1,368	1,368				-		
Learning Loss & Mitigation (GEER)	8290			-		2,300,790				1,448,762			
Total, Federal Resources				2,556,592	-	5,735,459	5,735,459	1,082,967	-	4,262,290	2,813,528	15%	
Other State Revenues													
Child Nutrition - State	8520		36,890	36,890		479,464	479,464	195,371		590,875	590,875	41%	Based on current cafeteria sales, state reimbursing on state side for universal meals
Mandated Cost Reimbursement	8550	143,764		143,764	142,591		142,591	141,692	141,692		141,692	99%	\$50.98/ADA
One Time Discretionary Grant	8550			-			-				-	#DIV/0!	
State Lottery (Non Prop 20)	8560	479,400		479,400	475,490		475,490	236,479	469,540		469,540	50%	higher per ADA rate (\$170.00/ADA)
State Lottery (Prop 20)	8560		188,940	188,940		187,399	187,399	30,092		185,054	185,054	16%	higher per ADA rate (\$67.00/ADA)
Classified Emp Block Grant	8590			-			-				-	#DIV/0!	
College Readiness Block Grant	8590			-			-				-	#DIV/0!	
Low Performing Students Block Grant	8590			-			-				-	#DIV/0!	
Learning Loss & Mitigation (State)	8590			-			-				-	#DIV/0!	
CTE	8590		270,374	270,374		316,321	316,321	316,321		316,321	316,321	100%	includes carryover from 21/22 FY

Palisades Charter High School - 2022-2023 Second Interim Report and Actuals as of 1/31/23

ADA	2820	2022-2023 Revised Projections, 9/10/22			2022-2023 First Interim Projections, 10/31/2022			2022-2023	2022-2023 2nd Interim Updates, 1/31/2023			% of Budget Received/Spent	Comments
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 1/31/2023	Unrestricted	Restricted	Total		
	Obj Code												
Student ID/CAHSEE	8590	10,000		10,000		10,000	10,000	2,524	10,000		10,000	25%	
COVID-19 Grant	8590			-			-				-	#DIV/0!	
In-Person Instruction Grant	8590			-		483,340	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			-			-				-		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		140,502	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	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		106,295	106,295	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
Arts, Music & Instructional Materials Block Grant (6	8590						-	925,636		925,636	925,636		Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Learning Recovery Emergency Block Grant (7435)	8590						-	922,684		922,684	922,684		Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Total, State Revenues		633,164	1,516,909	2,150,073	618,081	1,744,200	2,362,281	3,521,815	621,232	3,691,586	4,312,818	149%	
Other Local Revenues				-									
Special Education - AB602	8311		2,939,390	2,939,390		2,737,480	2,737,480	1,676,799		2,703,225	2,703,225	61%	\$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	32,434		53,546	53,546	36%	Based on current sales as of January 2023
Leases & Rentals	8650	1,021,000		1,021,000		1,021,000	1,021,000	568,908	1,021,000		1,021,000	56%	
Interest	8660	80,000		80,000	80,000		80,000	47,411	142,233		142,233	59%	
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	351,744	450,000		450,000	78%	
LAUSD SpEd Option 3 Learning Recovery Grant	8699		133,087	133,087		133,087	133,087			133,087	133,087	0%	ONLY for 22-23
General Fund Contribution (unaudited only)	8980						-				-		
Total, Other Local Revenues		1,551,000	3,262,477	4,813,477	80,000	4,531,567	4,611,567	2,677,296	1,613,233	2,989,858	4,603,091	45%	
Total Revenues		35,911,449	4,779,386	43,247,427	34,272,810	12,011,226	46,284,036	24,201,406	35,657,343	10,943,734	45,152,315	46%	
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	7,526,047	11,569,469	1,700,134	13,269,603	57%	22-23 includes 0.25% adjustment to base salary (per union agreement)
Teachers Salaries-Librarian	1130	139,024		139,024	139,024		139,024	75,057	134,024		134,024	54%	
Teachers' Salaries-Substitute	1160	320,000		320,000	395,000		395,000	195,829	395,000		395,000	50%	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	475,758	942,528		942,528	50%	Includes additional hours for counseling staff
Cert Administrators	1310	909,644	143,142	1,052,786	909,644	143,142	1,052,786	569,815	909,644	143,142	1,052,786	54%	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)	(134,370)		(134,370)		(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		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		964,267.57		964,268	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		15,981,972	2,179,276	18,161,248	15,856,630	2,179,276	18,035,906	8,842,506	15,848,914	2,179,276	18,028,190	42%	
Classified Salaries													
Instruct Aide	2110		946,773	946,773		1,013,047	1,013,047	405,112		913,047	913,047	40%	2021-22 was lower due to leaves of absence. FTEs are expected to return in 2022-23
Maint/Operations	2210	144,544		144,544	154,662		154,662	124,176	209,662		209,662	80%	

Palisades Charter High School - 2022-2023 Second Interim Report and Actuals as of 1/31/23

		2022-2023 Revised Projections, 9/10/22			2022-2023 First Interim Projections, 10/31/2022			2022-2023	2022-2023 2nd Interim Updates, 1/31/2023			% of Budget Received/Spent	Comments
ADA	2820												
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 1/31/2023	Unrestricted	Restricted	Total		
Classified Administrators	2310	295,790		295,790	316,495		316,495	265,876	316,495		316,495	84%	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	2,075,689		2,075,689	989,025	1,995,689		1,995,689	48%	
Food Services	2430		52,781	52,781	56,476		56,476	36,405		60,476	60,476	64%	Includes additionl hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	85,000		85,000	85,000		85,000	32,973		60,000	60,000	39%	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	1,018,259	100,000	1,118,259	621,777	1,018,259	100,000	1,118,259	56%	
Math Paraprofessionals	2920	230,639		230,639	246,783		246,783	75,325		166,783	166,783	31%	
Impact Step & Column/Prposed New Positions/Hours		(108,085)		(108,085)	(253,404)		(253,404)		(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		340,761		340,761	0%	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 Additional Time				-			-				-		
ELO Related Classified Time	2920			-			-				-		
Total, Classified Salaries		3,539,428	1,099,554	4,638,982	4,056,189	1,113,047	5,169,236	2,550,669	3,627,462	1,300,306	4,927,768	42%	
Employee Benefits													
State Teachers Retirement System (STRS) , Certificated Positions	3111	3,052,557	416,242	3,468,798	3,028,616	416,242	3,444,858	1,452,945	2,841,143	416,242	3,257,384	42%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
State Teachers Retirement System (STRS), Classified Positions	3112			-	29,824		29,824	22,605	59,824		59,824	76%	
Public Employees Retirement System (PERS), Certificated Positions	3211			-	50,626		50,626	37,874	80,626		80,626	75%	
Public Employees Retirement System (PERS), Classified Positions	3212	897,953	278,957	1,176,910	1,029,055	282,380	1,311,435	450,565	830,287	329,888	1,160,175	34%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
OASDI, Certificated Positions	3311	23,278		23,278			-	18,263	33,263		33,263		
OASDI, Classified Positions	3312	219,445	68,172	287,617	251,484	69,009	320,493	145,810	224,903	80,619	305,522	45%	
Medicare, Cert Positions	3331	231,739	31,600	263,338	229,921	31,600	261,521	126,902	229,809	31,600	261,409	49%	
Medicare, Class Positions	3332	51,322	15,944	67,265	58,815	16,139	74,954	37,904	52,598	18,854	71,453	51%	
Hlth & Wlfr Benefits, Cert	3411	2,280,484	258,238	2,538,722	2,233,185	258,238	2,491,423	1,390,201	2,233,185	258,238	2,491,423	56%	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	901,875	329,000	1,230,875	636,497	901,875	329,000	1,230,875	52%	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	79,910	10,896	90,806	79,283	10,896	90,180	16,791	79,245	10,896	90,141	19%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
State Unemploy Insur, Clas Pos	3512	17,697	5,498	23,195	20,281	5,565	25,846	7,196	18,137	6,502	24,639	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	61,191	174,611		174,611	35%	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	26,225	74,833		74,833	35%	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	329,551	553,000		553,000	60%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000		237,000	237,000		237,000	76,652	237,000		237,000	32%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		8,834,402	1,414,546	10,248,948	8,952,409	1,419,069	10,371,478	4,837,171	8,624,339	1,481,838	10,106,177	39%	
Supplies													
Textbooks	4100		405,887	405,887		405,887	405,887	390,760		425,000	425,000	96%	Projected spending increased based on outstanding orders
Instructional Materials	4300		282,761	282,761		282,761	282,761	120,108		250,000	250,000	42%	Reduced IMA by \$30K
Instructional Materials - CTE	4300		270,374	270,374		270,374	270,374	77,013		270,374	270,374	28%	CTE Expenses
Office (Tech) Supplies	4350	116,350	11,700	128,050	116,350	11,700	128,050	14,837	86,350	11,700	98,050	12%	Reduced by \$30K, some spending shift to 4410 non cap
Other Supplies	4390	48,000	7,000	55,000	48,000	7,000	55,000	28,866	48,000	7,000	55,000	52%	

Palisades Charter High School - 2022-2023 Second Interim Report and Actuals as of 1/31/23

		2022-2023 Revised Projections, 9/10/22			2022-2023 First Interim Projections, 10/31/2022			2022-2023	2022-2023 2nd Interim Updates, 1/31/2023			% of Budget Received/Spent	Comments
ADA	2820												
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 1/31/2023	Unrestricted	Restricted	Total		
Non-Capitalized Equipment	4400	718,701	-	718,701	718,701	-	718,701	623,409	718,701	254,548	973,249	87%	\$189k in apple devices from the prior year, \$255k in spending tied to relief funds
Food Service Supplies	4700		219,977	219,977		219,977	219,977	155,279		312,319	312,319	71%	Increase in number of meals served
Total, Supplies		883,051	1,197,698	2,080,749	883,051	1,197,699	2,080,750	1,410,272	853,051	1,530,941	2,383,992	60%	
Services													
Mileage & Car Allowances	5210	4,000		4,000	4,000		4,000	1,513	4,000		4,000	38%	reduced mileage
Travel and Conferences	5220	20,000	180,000	200,000	20,000	180,000	200,000	46,036	30,000	100,000	130,000	23%	Reduced Conference budget by \$80K based on amount of conferences attended
Dues and Memberships/Subscriptions	5310	524,706	24,148	548,854	524,706	24,148	548,854	533,275	524,706	24,148	548,854	97%	
Insurance	5400	436,718		436,718	436,718		436,718	282,455	436,718		436,718	65%	Tentative 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	138,308	193,475	5,000	198,475	75%	
Utilities	5520	430,000		430,000	430,000		430,000	187,436	430,000		430,000	44%	
Rentals/Leases/Repairs	5610	371,673	6,000	377,673	371,673	6,000	377,673	186,605	371,673	6,000	377,673	49%	
Transportation	5811/5812	302,900	147,100	450,000	302,900	147,100	450,000	184,887	302,900	147,100	450,000	41%	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	13,174	37,062		37,062	36%	
STRS Int & Penalties	5803	1,200		1,200	1,200		1,200	372	1,200		1,200	31%	
Contracted Services	5810	1,442,947	1,670,197	3,113,144	1,730,947	1,670,197	3,401,144	2,027,603	1,761,947	1,710,197	3,472,144	60%	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	219,944	223,000	442,944	193,723	259,944	223,000	482,944	44%	2022-23 increase attributed to Special Education legal/settlements. 2021-22 estimated actuals also exceeded budgeted amount for the same reason.
Advertisement	5831	1,500		1,500	1,500		1,500	-	1,500		1,500	0%	FIRST INTERIM: Additional \$22k of 21-22 SpEd legal unpaid legal invoices.
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	92,666	206,000		206,000	165%	Teachers on Reserve - Sub teacher backfill & Cross Country (general Ed, SpEd and health office support)
Fingprpt,Phys, XRY&Oth Emp Cst	5860	15,000		15,000	15,000		15,000	7,722	15,000		15,000	51%	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	150,000		150,000	199,138	254,422		254,422	133%	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	29,294	76,000		76,000	39%	
Total, Services		4,226,351	2,270,445	6,496,796	4,574,124	2,255,445	6,829,569	4,124,207	4,924,546	2,215,445	7,139,992	53%	
Capitla Outlay													
Sites & Improvement	6100												
Buildings & Improvement	6200	559,440		559,440	559,440		559,440	132,174	559,440		559,440	24%	revised CAPEX #
Equipment & Technology	6400	131,175		131,175	131,175		131,175	7,463	131,175		131,175	6%	
Equipment/Furniture Replacement	6500						-				-		
Total, Capital Outlay		690,615	-	690,615	690,615	-	690,615	139,638	690,615	-	690,615	20%	
Depreciation Expense (Financial Reporting Basis)	6900	980,000		980,000	980,000		980,000	571,667	980,000		980,000	33%	
Total, Other Outgo		342,004	-	342,004	340,478	-	340,478	174,920	338,960	-	338,960	44%	
Total Expenditures (Financial Reporting Basis)		34,787,208	8,161,519	42,948,727	35,642,883	8,164,536	43,807,419	22,511,412	35,197,272	8,707,807	43,905,079	44%	
Total Expenditures (Cash Reporting Basis)		34,497,823	8,161,519	42,659,342	35,353,498	8,164,536	43,518,034	22,079,383	34,907,887	8,707,807	43,615,694	43%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		1,124,241	(3,382,133)	298,699	(1,370,073)	3,846,690	2,476,617	1,689,994	460,071	2,235,927	1,247,236		

Palisades Charter High School - 2022-2023 Second Interim Report and Actuals as of 1/31/23

	ADA	2820	2022-2023 Revised Projections, 9/10/22			2022-2023 First Interim Projections, 10/31/2022			2022-2023	2022-2023 2nd Interim Updates, 1/31/2023			% of Budget Received/Spent	Comments
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 1/31/2023	Unrestricted	Restricted	Total		
C. Ending Balance: Excess (Deficiency) - Cash Reporting			1,413,626	(3,382,133)	588,084	(1,080,688)	3,846,690	2,766,002	2,122,023	749,456	2,235,927	1,536,621		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)			1,124,241	(3,382,133)	298,699	(1,370,073)	3,846,690	2,476,617	1,689,994	460,071	2,235,927	1,247,236		
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:
<div>Charter School Official</div> <div>(Original signature required)</div>	
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	33,574,729.00	16,919,329.00	33,422,878.00	(151,851.00)	-0.5%
2) Federal Revenue		8100-8299	2,660,814.00	3,434,669.00	1,082,966.86	2,813,528.00	(621,141.00)	-18.1%
3) Other State Revenue		8300-8599	2,124,693.00	2,362,281.08	3,521,814.85	4,312,818.00	1,950,536.92	82.6%
4) Other Local Revenue		8600-8799	4,013,897.00	4,611,567.00	2,677,295.51	4,603,091.00	(8,476.00)	-0.2%
5) TOTAL, REVENUES			41,627,951.00	43,983,246.08	24,201,406.22	45,152,315.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	16,145,565.00	18,035,906.00	8,842,506.15	18,028,190.00	7,716.00	0.0%
2) Classified Salaries		2000-2999	4,628,407.00	5,169,236.00	2,550,668.79	4,927,767.00	241,469.00	4.7%
3) Employee Benefits		3000-3999	9,821,103.00	10,371,479.00	4,837,171.27	10,106,176.00	265,303.00	2.6%
4) Books and Supplies		4000-4999	2,071,734.00	2,080,750.00	1,410,272.18	2,383,992.00	(303,242.00)	-14.6%
5) Services and Other Operating Expenses		5000-5999	6,466,797.00	6,829,570.00	4,124,207.20	7,139,992.00	(310,422.00)	-4.5%
6) Depreciation and Amortization		6000-6999	980,000.00	980,000.00	571,667.00	980,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		333,016.00	340,478.00	174,920.32	338,960.00	1,518.00	0.4%
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	43,807,419.00	22,511,412.91	43,905,077.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,181,329.00	175,827.08	1,689,993.31	1,247,238.00		
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	175,827.08	1,689,993.31	1,247,238.00		
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		(1,297,054.00)	(1,297,054.00)	New
c) As of July 1 - Audited (F1a + F1b)			8,968,923.20	8,968,923.20		7,671,869.20		
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		7,671,869.20		
2) Ending Net Position, June 30 (E + F1e)			10,150,252.20	9,144,750.28		8,919,107.20		
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	166,742.00		3,026,960.92		
c) Unrestricted Net Position		9790	8,577,688.20	8,978,008.28		5,892,146.28		
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	15,711,395.00	7,339,590.00	15,527,375.00	(184,020.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	8,577,654.00	9,002,858.00	4,473,056.00	8,890,202.00	(112,656.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	255,699.00	255,699.00	New
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	8,860,476.00	5,106,683.00	8,749,602.00	(110,874.00)	-1.3%
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	33,574,729.00	16,919,329.00	33,422,878.00	(151,851.00)	-0.5%
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	50,585.00	82,275.86	278,436.00	227,851.00	450.4%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	802,782.00	684,202.00	394,335.00	675,640.00	(8,562.00)	-1.3%
Title I, Part A, Basic	3010	8290	300,583.00	270,695.00	149,810.00	277,895.00	7,200.00	2.7%
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	55,335.00	0.00	56,243.00	908.00	1.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,190.00	4,759.00	4,759.00	New
Title III, Part A, English Learner Program	4203	8290	4,112.00	4,112.00	0.00	2,836.00	(1,276.00)	-31.0%
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	21,316.00	5,331.00	21,323.00	7.00	0.0%
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	2,310,790.00	450,025.00	1,458,762.00	(852,028.00)	-36.9%
TOTAL, FEDERAL REVENUE			2,660,814.00	3,434,669.00	1,082,966.86	2,813,528.00	(621,141.00)	-18.1%
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	479,464.08	195,370.75	590,875.00	111,410.92	23.2%
Mandated Costs Reimbursements		8550	143,764.00	142,591.00	141,692.00	141,692.00	(899.00)	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	642,960.00	662,889.00	266,571.09	654,594.00	(8,295.00)	-1.3%
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	316,321.00	316,320.66	316,321.00	0.00	0.0%
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	761,016.00	2,601,860.35	2,609,336.00	1,848,320.00	242.9%
TOTAL, OTHER STATE REVENUE			2,124,693.00	2,362,281.08	3,521,814.85	4,312,818.00	1,950,536.92	82.6%
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	32,434.25	53,546.00	(36,454.00)	-40.5%
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	568,908.03	1,021,000.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	47,410.73	142,233.00	62,233.00	77.8%
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	2,737,480.00	1,676,798.57	2,936,312.00	198,832.00	7.3%
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	683,087.00	351,743.93	450,000.00	(233,087.00)	-34.1%
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	4,611,567.00	2,677,295.51	4,603,091.00	(8,476.00)	-0.2%
TOTAL, REVENUES			41,627,951.00	43,983,246.08	24,201,406.22	45,152,315.00		
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	16,040,592.00	7,796,933.25	16,032,876.00	7,716.00	0.0%
Certificated Pupil Support Salaries		1200	959,903.00	942,528.00	475,757.85	942,528.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,786.00	1,052,786.00	569,815.05	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	18,035,906.00	8,842,506.15	18,028,190.00	7,716.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	946,773.00	1,013,047.00	405,112.43	913,047.00	100,000.00	9.9%
Classified Support Salaries		2200	197,325.00	211,138.00	124,176.42	209,662.00	1,476.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	295,790.00	316,495.00	265,875.76	316,495.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,014,897.00	2,263,514.00	1,058,401.73	2,116,165.00	147,349.00	6.5%
Other Classified Salaries		2900	1,173,622.00	1,365,042.00	697,102.45	1,372,398.00	(7,356.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			4,628,407.00	5,169,236.00	2,550,668.79	4,927,767.00	241,469.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,083,803.00	3,474,682.00	1,475,549.74	3,317,208.00	157,474.00	4.5%
PERS		3201-3202	1,174,227.00	1,362,061.00	488,438.82	1,240,800.00	121,261.00	8.9%
OASDI/Medicare/Alternative		3301-3302	611,462.00	656,968.00	328,879.46	671,646.00	(14,678.00)	-2.2%
Health and Welfare Benefits		3401-3402	3,808,297.00	3,722,298.00	2,026,697.50	3,722,298.00	0.00	0.0%
Unemployment Insurance		3501-3502	103,870.00	116,026.00	23,987.21	114,780.00	1,246.00	1.1%
Workers' Compensation		3601-3602	249,444.00	249,444.00	87,415.00	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	406,203.54	790,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,821,103.00	10,371,479.00	4,837,171.27	10,106,176.00	265,303.00	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	403,286.00	405,887.00	390,759.91	425,000.00	(19,113.00)	-4.7%
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	736,185.00	177,632.72	673,424.00	62,761.00	8.5%
Noncapitalized Equipment		4400	718,701.00	718,701.00	686,600.98	973,249.00	(254,548.00)	-35.4%
Food		4700	219,977.00	219,977.00	155,278.57	312,319.00	(92,342.00)	-42.0%
TOTAL, BOOKS AND SUPPLIES			2,071,734.00	2,080,750.00	1,410,272.18	2,383,992.00	(303,242.00)	-14.6%
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	47,548.66	134,000.00	70,000.00	34.3%
Dues and Memberships		5300	548,854.00	548,854.00	533,274.62	548,854.00	0.00	0.0%
Insurance		5400-5450	436,718.00	436,718.00	282,455.12	436,718.00	0.00	0.0%
Operations and Housekeeping Services		5500	613,475.00	613,475.00	325,745.00	628,475.00	(15,000.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	377,673.00	377,673.00	186,605.00	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	4,572,850.00	2,719,285.00	4,938,272.00	(365,422.00)	-8.0%
Communications		5900	76,000.00	76,000.00	29,293.80	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	6,829,570.00	4,124,207.20	7,139,992.00	(310,422.00)	-4.5%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	980,000.00	980,000.00	571,667.00	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	571,667.00	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	335,747.00	171,107.00	334,229.00	1,518.00	0.5%
Debt Service								
Debt Service - Interest		7438	4,731.00	4,731.00	3,813.32	4,731.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,016.00	340,478.00	174,920.32	338,960.00	1,518.00	0.4%
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	43,807,419.00	22,511,412.91	43,905,077.00		
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)	128,294.92
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	74,219.00
6266	Educator Effectiveness, FY 2021-22	397,553.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	925,636.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,000.00
7425	Expanded Learning Opportunities (ELO) Grant	475,182.00
7435	Learning Recovery Emergency Block Grant	922,684.00
7810	Other Restricted State	76,392.00
Total, Restricted Net Position		3,026,960.92

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School 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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School 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)
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	2,762.00	2,762.00	(58.00)	-2.0%
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	2,762.00	2,762.00	(58.00)	-2.0%
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	2,762.00	2,762.00	(58.00)	-2.0%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	43,905,077.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,744,471.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	835,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,731.00
4. Other Transfers Out	All	9200	7200-7299	334,229.00
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	6,020,805.00
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, C 1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,194,765.00
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 D 1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,965,841.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				2,762.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,297.55
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)	33,965,841.00	12,297.55
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