2023-2024 BUDGET UPDATE

AUGUST 22, 2023

Key Assumptions used in the 2023-24 PCHS Budget Proposal

ADA (Average Daily Attendance): 2,805

- Assumes enrollment of 3,000.
- Assumes 93.5% attendance rate

Unduplicated Pupil Count: 791

- We are projecting this to remain flat.
- This number impacts our supplemental funding (20% more revenue per unduplicated student)

OPEB Funding: \$790k

• We are funding the amount our actuary recommended. This is year #3 of our 20-year funding schedule.

COLA, Contribution Rates, etc.

Using the amounts recommended by the Department of Finance for COLA, STRS, PERS, unemployment insurance, Mandate Block Grant, etc.

One-Time Discretionary Funds

- Not included. Once more detail is released, we will account for it during Budget Revision.
- This includes the remaining balance(s) of the Learning Recovery Emergency Grant and Arts, Music & Instructional Materials Grant. Also includes the Kitchen Infrastructure Grant which we were just approved for.

Vendor Increases

- General Liability/Worker's Comp: -4.9%
- Health & Welfare Benefits (SISC): varies by plan, but the average is 8.1%
- Transportation: 3.8%
- Security, Janitorial: 6%
- Food Service: 5.5%

23-24 Budget Recap: Key Highlights

Instructional Materials (IMA), Textbooks & Furniture:

Fully funded all IMA, textbook and furniture requests

New Position:

Includes a Special Education Coordinator

Equipment & Technology:

- oIncludes a \$1.66 Million infrastructure upgrades (\$1.09 Million eRate project, \$350k Audio/Visual modernization, and investments in security camera refreshes, IDF Fiber, etc.
- Set aside \$300k for future tech projects and \$100k for future capital/facilities projects

Reductions:

- OReduced General legal by -40%
- Reduced subscriptions by -5.5%

2023-24 Budget Update: Topline Summary

	2022-23 Adopted Budget June 2022	2022-23 Estimated Actuals 5/30/23	2023-2024 Adopted Budget 6/5/23	2023-2024 Budget Update 8/22/23
Total Revenues	41,627,952	45,798,006	43,678,477	43,678,477
Total Expenses	40,446,619	43,132,964	41,855,132	41,888,397
Net Balance (Financial Statement)	1,181,333	2,375,656	1,823,345	1,790,080

While the ending balance seems very favorable, this does not include the Impact of bargaining.

2023-24 Budget Update

Subscriptions: Increased by \$12,265

- Swapped Nearpod for Peardeck (\$6k impact)
- •Now included e-Hall Pass (\$4.5k)
- Math subscriptions were not fully accounted for (\$1,765)

Consulting Services

OAdditional \$21k for 1:1 device distribution (4-5 people @ 8 hrs daily x 3 weeks)

Changes coming in September 2023

- Impact of UTLA bargaining (certificated salaries & benefits)
- Discussion on IXL subscription (only budgeted \$12,656 but actual cost is \$30k)
- Discussion on Albert IO (not budgeted, but there is now an ask for this subscription)
- Reduction of PowerSchool subscription expense (overstated in approved budget)

APPENDIX

2023-24 LCFF Funding Factors

Grade Span	TK	K-3	4-6	7-8	9-12
2022-23 Base Grant per ADA	\$9,166	\$9,166	\$9,304	\$9,580	\$11,102
8.22% COLA	\$753	\$753	\$765	\$787	\$913
2023-24 Base Grant per ADA	\$9,919	\$9,919	\$10,069	\$10,367	\$12,015
GSA	\$1,032	\$1,032	_	_	\$312
TK Add-on (inclusive of COLA)	\$3,044	_	_	_	_
2023-24 Adjusted Base Grant per ADA	\$13,995	\$10,951	\$10,069	\$10,367	\$12,327
20% Supplemental Grant per ADA ¹	_	\$2,190	\$2,014	\$2,073	\$2,465
65% Concentration Grant per ADA ²	_	\$7,118	\$6,545	\$6,739	\$8,013

¹Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 20% and UPP

²Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

SSC Financial Projection Dartboard

	Planning Factors													
		2022-23	2023-24	2024-25	2025-26	2026-27								
DOF Planning COLA		6.56%	8.22%	3.94%	3.29%	3.19%								
California CPI ¹		5.71%	3.54%	3.02%	2.64%	2.89%								
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%								
CalPERS ³ Employer Rate		25.37%	26.68%	27.70%	28.30%	28.70%								
California Lattory	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170								
California Lottery	Restricted per ADA	\$67	\$67	\$67	\$67	\$67								
Mandate Block Grant	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88								
(District) ⁴	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69								
Mandate Block Grant	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99								
(Charter)	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12								

¹Consumer Price Index (CPI), ²California State Teachers' Retirement System, ³California Public Employees' Retirement System ⁴COE Mandate Block Grant: \$37.81 per ADA grades K-8; \$72.84 per ADA grades 9-12; \$1.27 per ADA; \$1.27 per unit of countywide ADA

ADA		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022	2022-2023 First Interim Projections, 10/31/2022	2022-2023 2nd	d Interim Upda	tes, 1/31/2023	2022-2023	2022-2023	2023-2024 Adopted Budget			% of Budget Received/ Spent	Comments
	Obj Code	Total	Total	Total	Unrestricted	Restricted	Total	Actuals to Date 3/31/23	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total		
A. Revenues	Coue	Total	Total	Total	Uniestricted	Restricted	Total	Date 3/31/23	3/2//23	Unrestricted	Restricted	Total		\$ 12,008.00
LCFF/Revenue Limit Sources														7 12,000.00
State Aid	8011	9,565,088	15,555,226	15,711,395	15,527,375		15,527,375	9,343,668	14,545,518	16,191,849		16,191,849	60%	ADA estimate at 2805 for 23/24 FY
Education Protection Act	8012	11,131,516	8,577,654	9,002,858	8,890,202		8,890,202	7,069,280	9,630,885	10,932,076		10,932,076	80%	ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior year alloations)
State Aid (Prior Years)	8019	222,181	-	-	255,699		255,699	634,798	-			-	248%	
In Lieu of Propety Tax	8096	8,804,627	8,695,667	8,860,476	8,749,602		8,749,602	7,311,281	9,254,786	9,316,331		9,316,331	84%	
Total, LCFF/Revenue Limit Resources		29,723,412	32,828,547	33,574,729	33,422,878	-	33,422,878	24,359,027	33,431,189	36,440,256	-	36,440,256	73%	
n t th													-	
Federal Revenues	0101	022 (72	000 500	604.000		(55.610	(85 (: :	554650	600.535		(05.515	(05.5.5	050	201120117111111111111111111111111111111
Special Education - IDEA Child Nutrition - Federal	8181 8220	833,673 623,026	802,782 475,000	684,202 50,585		675,640 278,436	675,640 278,436	554,929 82,276	680,735 278,436	-	685,262 200,000	685,262 200,000		\$244.30/ADA + 8.22% COLA Based on current cafeteria sales
	8220					2/8,436		82,276	2/8,436		200,000	200,000	30%	Based on current cafeteria sales
Other Federal Title I	8290	270,113	300,583	270,695		277,895	277,895	149,810	277,955		300,803	300,803	5.40/	22-23 + 8.22% COLA
Title II	8290	56,270	59,695	55,335		56,243	56,243	43,910	56,068	 	60,677	60,677		22-23 + 8.22% COLA 22-23 + 8.22% COLA
Title III - English Learners (4203)	8290	3,128	4,112	4,112		2,836	2,836	3,128	2,836		3,069	3,069		22-23 + 8.22% COLA 22-23 + 8.22% COLA
Title III - Immigrant (4201)	8290	- 3,120	- 4,112	7,112		4,759	4,759	1,190	4,759		5,150	5,150		22-23 + 8.22% COLA
Title IV	8290	22,209	23,175	21,316		21,323	21,323	10,662	21,799		23,591	23,591		22-23 + 8.22% COLA
Perkins	8290	37,861	37,634	37,634		37,634	37,634	10,107	37,634		40,728	40,728	27%	
Dept of Rehab	8290	1,562	10,000	10,000		10,000	10,000		10,000		- 7,	-	0%	
Child Nutrition - Supply Chain (5466)	8220	74,219	- 7,	-		.,	-		1,111		-	-		
ELC COVID Testing Award	8290	472,831	-	-			-					-		
ESSR I (COVID-19 Grant)	8290	23	-	-			-					-		
ESSR II (COVID-19 Grant)	8290	867,501	-	-			-					-		
ESSR III (COVID-19 Grant) (3213)	8290	-	947,833	947,833		947,833	947,833	434,116	580,825			-	46%	
ESSER III - Learning Loss (3214) Expanded Learning Opportunity (ELO): ESSER II	8290					-	-					-		projected to defer revenue
(3216)	8290					302,419	302,419	137,342	302,419			-	45%	recognizing total allocation
Expanded Learning Opportunity (ELO): GEER II (3217)	8290					-	-	69,408	69,408			-		projected to defer revenue
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290					197,142	197,142	164,102	197,142			-	83%	recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290					-	-	84,960	84,960			-		projected to defer revenue
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290					1,368	1,368	1,368	1,368			-		
Learning Loss & Mitigation (CRF)	8290	-	-	-			-					-		
Learning Loss & Mitigation (GEER)	8290	107,643	-	-			-					-		
Total, Federal Resources	\sqcup	3,370,058	2,660,815	3,434,669	-	2,813,528	2,813,528	1,747,308	2,606,344	-	1,319,279	1,319,279	62%	
Od. See B	\vdash													
Other State Revenues	9530	20.005	27.000	470.464		500.075	500.075	105 251	500.077		400.000	400.000	220	Decides assessed activities and activities activiti
Child Nutrition - State Mandated Cost Reimbursement	8520 8550	39,005 139,084	36,890 143,764	479,464 142,591	141,692	590,875	590,875 141,692	195,371 141,692	590,875 141,692	154,752	400,000	400,000 154,752		Based on current cafeteria sales, state reimbursing on state side for universal meals \$50.98/ADA
State Lottery (Non Prop 20)	8560	516,980	459,660	475,490	469,540		469,540	417,609	473,700	476,850		476,850		higher per ADA rate (\$170.00/ADA)
State Lottery (Prop 20)	8560	229,990	183,300	187,399	402,340	185,054	185,054	112,315	186,693	770,830	187,935	187,935		higher per ADA rate (\$67.00/ADA)
CTE	8590	187,163	270,374	316,321		316,321	316,321	316,321	316,321	1	328,096	328,096		includes carryover from 21/22 FY
Student ID/CAHSEE	8590	2,400	10,000	10,000	10,000	,	10,000	2,524	10,000	-		-	25%	·
In-Person Instruction Grant	8590	63,946	-	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	119,222	-	-			-					-		first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590	27,000	-	-			-					-		
A-G Completion Grant: Access/Success	8590	62,636	645,524	140,502		140,502	140,502	140,502	140,502			-		Expanding A-G courses, part of restricted beginning balance
A-G Completion Grant: Learning Loss/Mitigation	8590	421,507		20,879		20,879	20,879	20,879	20,879	-		-	100%	Expanding A-G courses, part of restricted beginning balance part of restricted beginning balance
CAL NEW: Ethnic Studies Block Grant Educator Effectiveness	8590 8590	76,392 425,181	375,181	106,295		106,295	106,295	106,295	106,295			-	100%	part of restricted negimning palance. 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 (6762)	8590	723,101	3/3,161			925,636	925,636	925,363	1,845,367			<u> </u>	100%	
(0702)	8590	-		-		925,636	923,636	925,363	1,845,367			-		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	922,684			_		Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Total, State Revenues		2,310,506	2,124,693	2,362,281	621,232	3,691,586	4,312,818	3,784,895	5,238,348	631,602	916,031	1,547,633	88%	

			2022-2023	2022 2022										
		2021-2022	Adopted	2022-2023						2023-2024 Adopted Budget		% of		
		Unaudited	Budget, Board	First Interim	2022-2023 2n	d Interim Upda	tes, 1/31/2023	2022-2023	2022-2023			Budget Received/	Comments	
		Actuals		Projections, 10/31/2022									Spent	
ADA			Approved June 2022	10/31/2022									- Pent	
ADA			June 2022									I		
									Estimated					
	Obj	m . 1	m . 1		**		m . 1	Actuals to	Actuals,			m . 1		
	Code	Total	Total	Total	Unrestricted	Restricted	Total	Date 3/31/23	5/27/23	Unrestricted	Restricted	Total		
Other Local Revenues														
Special Education - AB602	8311	2,366,050	2,272,897	2,737,480		2,703,225	2,703,225	1,981,083	2,704,604		2,745,310	2,745,310	73%	\$978.72 + 8.22% COLA
Food Service Sales	8634	82,628	90,000	90,000		53,546	53,546	39,843	53,546		50,000	50,000	74%	
Leases & Rentals	8650	823,914	1,021,000	1,021,000	1,021,000	33,340	1,021,000	673,750	921,000	976,000	30,000	976,000	66%	Based on current sales as of January 2023
Interest	8660	84,856	80,000	80,000	1,021,000		1,021,000	119,916	159,888	150,000		150,000	84%	
LAUSD SpEd Option 3 Grant	8679	184,290	100,000	100,000	142,233	100,000	100,000	119,910	100,000	130,000	-	130,000	0%	higher reciept from SELPA
Fundraising	8699	580,614	450,000	450,000	450,000	100,000	450,000	373,183	450,000	450,000	-	450,000	83%	nigher reciept from SELFA
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-	450,000	133,087	450,000	133,087	133,087	373,163	133,087	450,000		-		ONLY for 22-23
General Fund Contribution (unaudited only)	8980	282,705		155,067		133,067	133,067		133,087	_			070	0.121 101 22 23
Total, Other Local Revenues	0,00	4,405,057	4.013.897	4,611,567	1,613,233	2,989,858	4,603,091	3,187,775	4,522,125	1,576,000	2,795,310	4,371,310	69%	
Total Other Local Revenues		1,100,007	7,010,077	7,011,507	1,010,233	2,707,030	4,000,071	5,107,775	7,522,125	1,570,000	2,75,510	7,071,010	0,70	
Total Revenues		39,809,033	41,627,952	43,983,246	35,657,343	9,494,972	45,152,315	33,079,005	45,798,006	38,647,858	5,030,619	43,678,477	73%	
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B. Expenditures														
Certificated Salaries														
Teachers' Salaries-Full-Time	1110	13,174,980	13,269,603	13,269,603	11,569,469	1,700,134	13,269,603	9,794,955	13,059,940	11,569,469	1,700,134	13,269,603	74%	
Teachers Salaries-Librarian	1130	140,298	139,024	139,024	134,024		134,024	101,501	134,024	134,024		134,024	76%	
Teachers' Salaries-Substitute	1160	562,895	320,000	395,000	395,000		395,000	285,949	395,000	395,000		395,000	72%	
Cert Pupil Supp Sal-Counselors	1210	941,232	942,528	942,528	942,528		942,528	600,168	900,252	942,528		942,528	64%	Includes additional hours for counseling staff
Cert Administrators	1310	994,628	1,052,786	1,052,786	909,644	143,142	1,052,786	734,415	1,052,786	909,644	143,142	1,052,786	70%	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	128,755		128,755	0%	
Auxilaries/Periods/Net	1930	-	-	-			-					-		Approximately \$770k of auxilairies are included in FT Certificated Salaries
FTEs Increase/Decrease		-	(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	129,000		129,000	0%	
Certificated Off-Schedule Pay		-	-	966,984	964,267.57		964,268		964,268			-	0%	
ESSER II/III funded certificated time ELO Related Certificated Time	1110	-	336,000	336,000		336,000	336,000		336,000	98,000		98,000	0%	Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries	1110	15.814.033	16,145,565	18.035.906	15,848,914	2,179,276	18.028.190	11,516,988	17,776,252		1.843.276		64%	Estimated additional PD expense for 2022-23 (ELO)
Total, Certificated Salaries		13,614,033	10,143,303	10,033,700	13,040,714	2,179,270	10,020,170	11,310,766	17,770,232	14,300,420	1,043,270	10,149,090	04 /0	
Classified Salaries														
Instruct Aide	2110	756,331	946,773	1,013,047		913,047	913,047	539,309	863,047	_	913,047	913,047	59%	
Maint/Operations	2210	142,680	144,544	154,662	209,662		209,662	154,282	209,662	209,662		209,662	74%	
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Classified Administrators	2310	377,461	295,790	316,495	316,495		316,495	343,777	458,369	458,369		458,369	109%	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-23
Cler Tech Office Staff Sal-FT	2410	1,864,896	1,939,897	2,075,689	1,995,689		1,995,689	1,276,090	1,914,135	1,914,135		1,914,135	64%	Includes additionl hours for summer: free/reduced outreach, orientation & Universal me
Food Services	2430	60,568	52,781	56,476		60,476	60,476	47,221	62,476	_	62,000	62,000	78%	implementation
			The state of the s	- í		ĺ í	,	,	, i	1	,	ĺ		Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach. Added
Cler Tech Off Staff Sal-Sub	2460	60,154	75,000	85,000		60,000	60,000	39,723	52,000	-	60,000	60,000	66%	\$10k for library textbook support & distribution.
Other Classified	2920	1,055,664	1,051,644	1,118,259	1,018,259	100,000	1,118,259	816,124	1,118,259	1,018,259	100,000	1,118,259	73%	
Math Paraprofessionals	2920	304,498	230,063	246,783		166,783	166,783	113,756	166,783	-	166,783	166,783	68%	
Positions/Hours		-	(108,085)	(253,404)	(253,404)		(253,404)		(253,404)	-		-		
Classified Retro		-	-	356,229	340,761		340,761		340,761			-		
Classified Additional Time	2920	-	-	-			-					-		
ELO Related Classified Time Total, Classified Salaries	2920	4,622,252	4,628,407	5,169,236	3,627,462	1,300,306	4,927,768	3,330,281	4.932.087	3,600,425	1,301,830	4,902,255	68%	
1 otai, Ciassineu Salaries		4,022,232	4,028,407	3,107,236	3,047,402	1,500,506	4,747,708	3,330,481	4,732,06/	3,000,425	1,501,650	4,702,233	08%	
Employee Benefits														
State Teachers Retirement System (STRS),														STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
Certificated Positions	3111	2,510,489	3,083,803	3,444,858	2,841,143	416,242	3,257,384	1,928,021	2,892,032	2,732,526	352,066	3,084,592	59%	Remains at 19.10% for 2023-24
State Teachers Retirement System (STRS),		,	,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		., _	,,		, , , , ,	, , , ,	. ,	, . ,		
Classified Positions	3112		-	29,824	59,824		59,824	30,565	45,847	59,824		59,824	51%	
Public Employees Retirement System (PERS),														
Certificated Positions	3211	-	-	50,626	80,626		80,626	52,697	79,045	79,045	-	79,045	65%	
Public Employees Retirement System (PERS),	T													PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-
Classified Positions	3212	853,712	1,174,227	1,311,435	830,287	329,888	1,160,175	610,679	916,018	960,593	347,328	1,307,922	53%	23). Increased to 26.68% for 2023-24.
OASDI, Certificated Positions	3311	23,917	23,278	-	33,263		33,263	21,854	32,781	33,263		33,263	66%	
OASDI, Classifed Positions	3312	281,364	286,961	320,493	224,903	80,619	305,522	192,097	298,146	223,226	80,713	303,940	63%	
Medicare, Cert Positions	3331	228,397	234,111	261,521	229,809	31,600	261,409	165,022	252,533	207,443	26,728	234,171	63%	

AD)A	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022	2022-2023 First Interim Projections, 10/31/2022	2022-2023 2n	d Interim Updat	res, 1/31/2023	2022-2023	2022-2023	2023-2024 Adopted Budget		Budget	% of Budget Received/ Spent	
	Obj	m . 1	m . 1			B	T . 1	Actuals to	Estimated Actuals,	**	B	m . 1		
Medicare, Class Positions	3332	Total 66,108	Total 67,112	Total 74,954	Unrestricted 52,598	Restricted 18,854	Total 71,453	Date 3/31/23 49.391	5/27/23 74.087	Unrestricted 52,206	Restricted 18.877	Total 71,083	69%	
Hlth & Wlfr Benefits, Cert	3332	2,324,282	2,538,722	2,491,423	2,233,185	258,238	2,491,423	1,794,067	2,392,089	2,411,840	295,897	2,707,737	72% Rate increase of approx. 8.1% effective Oct 2023	
Hlth & Wlfr Benefits, Class	3412	1,151,884	1,269,575	1,230,875	901,875	329,000	1,230,875	828,265	1,104,353	974.025	355,320	1,329,345	67% Rate increase of approx. 8.1% effective Oct 2023	
State Unemploy Insur, Cert Pos	3511	71,953	80,728	90,180	79,245	10,896	90,141	46,489	74,733	7,153	922	8,075	52% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	
State Unemploy Insur, Clas Pos	3512	31,386	23,142	25,846	18,137	6,502	24,639	19,924	28,639	1,800	651	2,451	81% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	
Worker Comp Insur, Cert Pos	3611	159,795	174,611	174,611	174,611	0,502	174,611	115,169	174,611	143,460	-	143,460	66% Slight reduction versus 2022-24.	
Worker Comp Insur, Class Pos	3612	68,482	74,833	74,833	74,833		74,833	49,358	74,833	61,483	-	61,483	66% Slight reduction versus 2022-24.	
Lifetime Retiree Benefits, Cert	3911	383,171	553,000	553,000	553,000		553,000	409,654	553,000	553,000	-	553,000	74% must fund at this level per actuary & LAUSD recommendation	
Lifetime Retiree Benefits, Class	3912	124,123	237,000	237,000	237,000		237,000	95,537	237,000	237,000	-	237,000	40% must fund at this level per actuary & LAUSD recommendation	
Total, Employee Benefits		8,279,062	9,821,102	10,371,478	8,624,339	1,481,838	10,106,177	6,408,791	9,229,745	8,737,889	1,478,501	10,216,390	63%	
Supplies														
Textbooks	4100	27,938	403,286	405,887		425,000	425,000	396,350	399,721	75,725	9,520	85,245	93% 23-24 textbook budget reflects all department requests	
Instructional Materials	4300	222,708	276,346	282,761		250,000	250,000	164,454	220,000		270,848	270,848	66% 23-24 IMA budget reflects all department requests	
Instructional Materials - CTE Office (Tech) Supplies	4300 4350	147,512 70,739	270,374 128,050	270,374 128,050	86,350	270,374 11,700	270,374 98,050	83,595 20,047	270,374 98,050	142,305	184,405 11,000	184,405 153,305	31% CTE Expenses 20%	
	4390	62,862	55,000	55,000	48,000	7,000	55,000	32,702	65,300	63,000	7,000	70,000	59%	
Other Supplies Non-Capitalized Equipment	4400	388,182	718,701	718,701	718,701	254,548	973,249	763,317	973,249	530,136	116,742	646,878	78% Includes \$300k of non-cap for future tech projects in 2024-25 and beyond	
Food Service Supplies	4700	252,422	219,977	219,977	/10,/01	312,319	312,319	227,190	350,000	330,130	231.897	231,897	73% Increase in number of meals served, resulting in increased food service supplies needed	
Total, Supplies	4700	1,172,363	2.071.734	2,080,750	853,051	1,530,941	2,383,992	1,687,655	2,376,695	811,165	831,412	1,642,578	71%	
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Services														
Mileage & Car Allowances	5210	3,247	4,000	4,000	4,000		4,000	2,252	2,000	2,000	1,000	3,000	56% reduced mileage	
Travel and Conferences	5220	40,298	200,000	200,000	30,000	100,000	130,000	71,498	100,000	50,000	80,000	130,000	55% Reduced Conference budget by \$80K based on amount of conferences attended	
													8/22/23: Added \$14k of subscription expenses - swapped NearPod for Peardeck (\$6k). Added e-Hall pass (\$4.5k), Minitab & Math subscriptions were slightly higher than	
Dues and Memberships/Subscriptions	5310	436,366	548,854	548,854	524,706	24,148	548,854	566,012	570,000	524,618	27,240	551,858	103% budgeted (\$2.5k)	
Insurance	5400	407,998	436,718	436,718	436,718	,	436,718	440,778	445,718	443,820	,	443,820	101% CharterSAFE schoolwide insurance coverage	
Operations & Housekeeping Supplies	5510	170,661	183,475	183,475	193,475	5,000	198,475	204,472	224,472	251,700	-	251,700	103%	
Utilities	5520	556,370	430,000	430,000	430,000		430,000	309,550	430,000	445,222		445,222	72%	
Rentals/Leases/Repairs	5610	414,814	377,673	377,673	371,673	6,000	377,673	290,344	377,673	338,500	-	338,500	77%	
-	5811/													
Transportation	5812	297,194	450,000	450,000	302,900	147,100	450,000	387,558	459,100	310,306	167,700	478,006	86% Board approved transportation allocation.	
Oth Contracted Services	5800	40,127	37,062	37,062	37,062		37,062	15,279	29,954	38,298		38,298	41%	
STRS Int & Penalties	5803	1,752	1,200	1,200	1,200		1,200	372	1,200	1,200		1,200	31%	
Contracted Services	5810	3,327,469	3,083,144	3,401,144	1,761,947	1,710,197	3,472,144	2,862,236	4,188,626	1,863,095	2,180,046	4,043,140	Increased contracted services by \$21,000 to assist with distribution of 1,650 student 82% devices. 4-5 contractors @ 8 hrs per day for up to 3 weeks.	
Legal, Audit, & Election Costs	5821	373,689	420,944	442,944	259,944	223,000	482,944	258,237	345,409	123,367	262,891	386,258	53%	
Advertisement	5831	1,650	1,500	1,500	1,500		1,500	-	1,200	1,500		1,500	0%	
Computer/Technlgy Related Serv	5840	7,200	18,000	18,000	18,000		18,000	-	18,000	18,900		18,900	0% reduction in internet costs	
Conslt/Ind Contractors(NonEmp)	5850	47,555	56,000	56,000	206,000		206,000	140,164	236,743	150,000		150,000	68% Teachers on Reserve - Sub teacher backfill	
Fingrprt,Phys, XRy&Oth Emp Cst	5860	15,563	15,000	15,000	15,000		15,000	10,414	15,312	16,483		16,483	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.	
Other Services	5890	144,262	127,227	150,000	254,422		254,422	218,203	288,203	114,500		114,500	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE f 86% student conferences)	
Communications Services	5910	53,864	76,000	76,000	76,000		76,000	35,112	55,000	60,690	-	60,690	46%	
Total, Services	3710	6,340,078	6,466,796	6,829,569	4,924,546	2,215,445	7,139,992	5,812,479	7,788,611	4,754,199	2,718,877	7,473,076	81%	
A verily dex races		0,0 10,0 10	5,.55,770	0,027,007	1,724,040	2,210,440	.,,,,,,	5,512,77	.,.30,011	.,,.)	-, . 10,0 / /	.,,	~-/~	
Captial Outlay														
Sites & Improvement	6100	-												
-		21.0.20	ee					100.00		440.00		4.00.	\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 &	
Buildings & Improvement	6200	210,381	559,440	559,440	559,440		559,440	132,174	559,440	440,500		440,500	24% beyond	
Equipment & Technology Equipment/Furniture Replacement	6400 6500	225,748	131,175	131,175	131,175		131,175	7,463	131,175	1,664,208		1,664,208	6%	
Total, Captial Outlay	6300	436,129	690,615	690,615	690,615	_	690,615	139,638	690,615	2,104,708	_	2,104,708	20%	
i otai, Capuai Outtay		730,129	0,00,015	070,013	070,013	-	0/0,013	137,038	070,013	2,104,700	-	2,104,708	2070	
Depreciation Expense (Financial Reporting Basis)	6900	971,607	980,000	980,000	980,000		980,000	571,667	980,000	1,140,000	-	1,140,000	58%	
Other Outgo														
Indirect Cost (LAUSD)	7299	295,012	328,285	335,747	334,229		334,229	264,107	334,229	364,403		364,403	79% Calculated at a rate of 1% of LCFF revenue	

ADA		2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022	2022-2023 First Interim Projections, 10/31/2022	2022-2023 2nd	l Interim Updat	tes, 1/31/2023	2022-2023	2022-2023	2025-2024 Adopted Budget			% of Budget Received/ Spent	Comments
	Obj Code	Total	Total	Total	Unrestricted	Restricted	Total	Actuals to Date 3/31/23	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total		
Fund 09 to Fund 20 Payment (Unaudited Only)		282,705		-			-					-		
Total, Other Outgo		589,501	333,016	340,478	338,960	-	338,960	267,920	338,960	364,403	-	364,403	79%	
Total Expenditures (Financial Reporting Basis)		37,788,897	40,446,619	43,807,419	35,197,272	8,707,807	43,905,079	29,595,780	43,422,349	33,714,500	8,173,897	41,888,397	67%	
Total Expenditures (Cash Reporting Basis)		37,253,419	40,157,234	43,518,034	34,907,887	8,707,807	43,615,694	29,163,751	43,132,964	34,679,209	8,173,897	42,853,105	67%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,020,136	1,181,333	175,827	460,071	787,165	1,247,236	3,483,225	2,375,656	4,933,358	(3,143,277)	1,790,080		Note - Ending balance is inflated because it does NOT yet account for impact of UTLA/PESPU/Unrepresented bargaining.
C. Ending Balance: Excess (Deficiency) - Cash Reporting		2,555,615	1,470,718	465,212	749,456	787,165	1,536,621	3,915,254	2,665,041	3,968,649	(3,143,277)	825,372		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		2,020,136	1,181,333	175,827	460,071	787,165	1,247,236	3,483,225	2,375,656	4,933,358	(3,143,277)	1,790,080		
E. Fund Balance														