

# 2023-2024 BUDGET UPDATE

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AUGUST 22, 2023

# Key Assumptions used in the 2023-24 PCHS Budget Proposal

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## **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

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## **Instructional Materials (IMA), Textbooks & Furniture:**

- Fully funded all IMA, textbook and furniture requests

## **New Position:**

- Includes a Special Education Coordinator

## **Equipment & Technology:**

- Includes 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:**

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

# 2023-24 Budget Update: Topline Summary

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

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

# 2023-24 Budget Update

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## **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**

- Additional \$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

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# 2023-24 LCFF Funding Factors

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

<sup>1</sup>Maximum amount per ADA—to arrive at LEA’s grant amount, multiply adjusted base grant per ADA by 20% and UPP

<sup>2</sup>Maximum 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 Dashboard

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 <sup>1</sup>		5.71%	3.54%	3.02%	2.64%	2.89%
CalSTRS <sup>2</sup> Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS <sup>3</sup> Employer Rate		25.37%	26.68%	27.70%	28.30%	28.70%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12

<sup>1</sup>Consumer Price Index (CPI), <sup>2</sup>California State Teachers' Retirement System, <sup>3</sup>California Public Employees' Retirement System

<sup>4</sup>COE 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



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		Unaudited Actuals	Adopted Budget, Board Approved June 2022	First Interim Projections, 10/31/2022	Unrestricted	Restricted	Total	Actuals to Date 3/31/23	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total			
														\$	12,008.00
<b>A. Revenues</b>															
LCFF/Revenue Limit Sources															
	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	
	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 allocations)	
	8019	222,181	-	-	255,699		255,699	634,798	-	-		-	248%		
	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%	calculated at \$3,321.33/ADA per LAUSD RSA	
<b>Total, LCFF/Revenue Limit Resources</b>		<b>29,723,412</b>	<b>32,828,547</b>	<b>33,574,729</b>	<b>33,422,878</b>	<b>-</b>	<b>33,422,878</b>	<b>24,359,027</b>	<b>33,431,189</b>	<b>36,440,256</b>	<b>-</b>	<b>36,440,256</b>	<b>73%</b>		
<b>Federal Revenues</b>															
	8181	833,673	802,782	684,202		675,640	675,640	554,929	680,735		685,262	685,262	82%	\$244.30/ADA + 8.22% COLA	
	8220	623,026	475,000	50,585		278,436	278,436	82,276	278,436		200,000	200,000	30%	Based on current cafeteria sales	
		-	-	-		-	-	-	-		-	-	-	-	
	8290	270,113	300,583	270,695		277,895	277,895	149,810	277,955		300,803	300,803	54%	22-23 + 8.22% COLA	
	8290	56,270	59,695	55,335		56,243	56,243	43,910	56,068		60,677	60,677	78%	22-23 + 8.22% COLA	
	8290	3,128	4,112	4,112		2,836	2,836	3,128	2,836		3,069	3,069	110%	22-23 + 8.22% COLA	
	8290	-	-	-		4,759	4,759	1,190	4,759		5,150	5,150	25%	22-23 + 8.22% COLA	
	8290	22,209	23,175	21,316		21,323	21,323	10,662	21,799		23,591	23,591	50%	22-23 + 8.22% COLA	
	8290	37,861	37,634	37,634		37,634	37,634	10,107	37,634		40,728	40,728	27%		
	8290	1,562	10,000	10,000		10,000	10,000		10,000		-	-	0%		
	8220	74,219	-	-		-	-	-	-		-	-	-		
	8290	472,831	-	-		-	-	-	-		-	-	-		
	8290	23	-	-		-	-	-	-		-	-	-		
	8290	867,501	-	-		-	-	-	-		-	-	-		
	8290	-	947,833	947,833		947,833	947,833	434,116	580,825		-	-	46%		
	8290	-	-	-		-	-	-	-		-	-	-	projected to defer revenue	
	8290	-	-	-		302,419	302,419	137,342	302,419		-	-	45%	recognizing total allocation	
	8290	-	-	-		-	-	69,408	69,408		-	-	-	projected to defer revenue	
	8290	-	-	-		197,142	197,142	164,102	197,142		-	-	83%	recognizing total allocation	
	8290	-	-	-		-	-	84,960	84,960		-	-	-	projected to defer revenue	
	8290	-	-	-		1,368	1,368	1,368	1,368		-	-	-		
	8290	-	-	-		-	-	-	-		-	-	-		
	8290	107,643	-	-		-	-	-	-		-	-	-		
<b>Total, Federal Resources</b>		<b>3,370,058</b>	<b>2,660,815</b>	<b>3,434,669</b>	<b>-</b>	<b>2,813,528</b>	<b>2,813,528</b>	<b>1,747,308</b>	<b>2,606,344</b>	<b>-</b>	<b>1,319,279</b>	<b>1,319,279</b>	<b>62%</b>		
<b>Other State Revenues</b>															
	8520	39,005	36,890	479,464		590,875	590,875	195,371	590,875		400,000	400,000	33%	Based on current cafeteria sales, state reimbursing on state side for universal meals	
	8550	139,084	143,764	142,591	141,692		141,692	141,692	141,692	154,752		154,752	100%	\$50.98/ADA	
	8560	516,980	459,660	475,490	469,540		469,540	417,609	473,700	476,850		476,850	89%	higher per ADA rate (\$170.00/ADA)	
	8560	229,990	183,300	187,399		185,054	185,054	112,315	186,693		187,935	187,935	61%	higher per ADA rate (\$67.00/ADA)	
	8590	187,163	270,374	316,321		316,321	316,321	316,321	316,321		328,096	328,096	100%	includes carryover from 21/22 FY	
	8590	2,400	10,000	10,000	10,000		10,000	2,524	10,000		-	-	25%		
	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 2021	
	8590	119,222	-	-		-	-	-	-		-	-	-	first allocation received in 2021, part of beginning balance	
	8590	27,000	-	-		-	-	-	-		-	-	-		
	8590	62,636	645,524	140,502		140,502	140,502	140,502	140,502		-	-	100%	Expanding A-G courses, part of restricted beginning balance	
	8590	421,507	-	20,879		20,879	20,879	20,879	20,879		-	-	100%	Expanding A-G courses, part of restricted beginning balance	
	8590	76,392	-	-		-	-	-	-		-	-	-	part of restricted beginning balance	
	8590	425,181	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	
	8590	-	-	-		925,636	925,636	925,363	1,845,367		-	-	-	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	
	8590	-	-	-		922,684	922,684	922,684	922,684		-	-	-	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	
<b>Total, State Revenues</b>		<b>2,310,506</b>	<b>2,124,693</b>	<b>2,362,281</b>	<b>621,232</b>	<b>3,691,586</b>	<b>4,312,818</b>	<b>3,784,895</b>	<b>5,238,348</b>	<b>631,602</b>	<b>916,031</b>	<b>1,547,633</b>	<b>88%</b>		

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		Total	Total	Total	Unrestricted	Restricted	Total	Actuals to Date 3/31/23	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total					
<b>Other Local Revenues</b>																	
	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			
	8634	82,628	90,000	90,000		53,546	53,546	39,843	53,546		50,000	50,000	74%	Based on current sales as of January 2023			
	8650	823,914	1,021,000	1,021,000	1,021,000		1,021,000	673,750	921,000	976,000		976,000	66%				
	8660	84,856	80,000	80,000	142,233		142,233	119,916	159,888	150,000		150,000	84%				
	8679	184,290	100,000	100,000		100,000	100,000		100,000	-		-	0%	higher receipt from SELPA			
	8699	580,614	450,000	450,000	450,000		450,000	373,183	450,000	450,000		450,000	83%				
	8699	-		133,087		133,087	133,087		133,087	-		-	0%	ONLY for 22-23			
	8980	282,705		-		-	-		-	-		-					
		<b>4,405,057</b>	<b>4,013,897</b>	<b>4,611,567</b>	<b>1,613,233</b>	<b>2,989,858</b>	<b>4,603,091</b>	<b>3,187,775</b>	<b>4,522,125</b>	<b>1,576,000</b>	<b>2,795,310</b>	<b>4,371,310</b>	<b>69%</b>				
<b>Total, Other Local Revenues</b>																	
		<b>39,809,033</b>	<b>41,627,952</b>	<b>43,983,246</b>	<b>35,657,343</b>	<b>9,494,972</b>	<b>45,152,315</b>	<b>33,079,005</b>	<b>45,798,006</b>	<b>38,647,858</b>	<b>5,030,619</b>	<b>43,678,477</b>	<b>73%</b>				
<b>Total Revenues</b>																	
<b>B. Expenditures</b>																	
<b>Certificated Salaries</b>																	
	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%				
	1130	140,298	139,024	139,024			134,024	101,501	134,024			134,024	76%				
	1160	562,895	320,000	395,000	395,000		395,000	285,949	395,000	395,000		395,000	72%				
	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			
	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 Certificated HR Director.			
	1330	-	122,624	122,624			122,624		122,624	128,755		128,755	0%				
	1930	-	-	-	-		-		-			-		Approximately \$770k of auxiliaries are included in FT Certificated Salaries			
		-	(37,000)	(134,370)	(134,370)		(134,370)		(134,370)			-	0%	Decreased Ed Tech Coordinator for 22-23			
		-	-	945,728	945,728		945,728		945,728	129,000		129,000	0%				
		-	-	966,984	964,267.57		964,268		964,268			-	0%				
		-	-	-	-		-		-			-					
	1110	-	336,000	336,000		336,000	336,000		336,000	98,000		98,000	0%	Estimated additional PD expense for 2022-23 (ELO)			
		<b>15,814,033</b>	<b>16,145,565</b>	<b>18,035,906</b>	<b>15,848,914</b>	<b>2,179,276</b>	<b>18,028,190</b>	<b>11,516,988</b>	<b>17,776,252</b>	<b>14,306,420</b>	<b>1,843,276</b>	<b>16,149,696</b>	<b>64%</b>				
<b>Total, Certificated Salaries</b>																	
<b>Classified Salaries</b>																	
	2110	756,331	946,773	1,013,047		913,047	913,047	539,309	863,047	-	913,047	913,047	59%				
	2210	142,680	144,544	154,662	209,662		209,662	154,282	209,662	209,662		209,662	74%				
	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			
	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%				
	2430	60,568	52,781	56,476		60,476	60,476	47,221	62,476	-	62,000	62,000	78%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation			
	2460	60,154	75,000	85,000		60,000	60,000	39,723	52,000	-	60,000	60,000	66%	Accounts for 2 clerical sub per day (6 hrs) - attendance/absentism outreach. Added \$10k for library textbook support & distribution.			
	2920	1,055,664	1,051,644	1,118,259	1,018,259		1,118,259	816,124	1,118,259	1,018,259		1,118,259	73%				
	2920	304,498	230,063	246,783		166,783	166,783	113,756	166,783	-	166,783	166,783	68%				
		-	(108,085)	(253,404)	(253,404)		(253,404)		(253,404)			-					
		-	-	356,229	340,761		340,761		340,761			-					
		-	-	-	-		-		-			-					
	2920	-	-	-			-		-			-					
		<b>4,622,252</b>	<b>4,628,407</b>	<b>5,169,236</b>	<b>3,627,462</b>	<b>1,300,306</b>	<b>4,927,768</b>	<b>3,330,281</b>	<b>4,932,087</b>	<b>3,600,425</b>	<b>1,301,830</b>	<b>4,902,255</b>	<b>68%</b>				
<b>Total, Classified Salaries</b>																	
<b>Employee Benefits</b>																	
	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%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23). Remains at 19.10% for 2023-24			
	3112	-	-	29,824	59,824		59,824	30,565	45,847	59,824	-	59,824	51%				
	3211	-	-	50,626	80,626		80,626	52,697	79,045	79,045	-	79,045	65%				
	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%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23). Increased to 26.68% for 2023-24.			
	3311	23,917	23,278	-	33,263		33,263	21,854	32,781	33,263		33,263	66%				
	3312	281,364	286,961	320,493	224,903	80,619	305,522	192,097	298,146	223,226	80,713	303,940	63%				
	3331	228,397	234,111	261,521	229,809	31,600	261,409	165,022	252,533	207,443	26,728	234,171	63%				

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ADA	2021-2022 Unaudited Actuals		2022-2023 Adopted Budget, Board Approved June 2022	2022-2023 First Interim Projections, 10/31/2022	2022-2023 2nd Interim Updates, 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		
	3332	66,108	67,112	74,954	52,598	18,854	71,453	49,391	74,087	52,206	18,877	71,083	69%	
	3411	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
	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
	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)
	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)
	3611	159,795	174,611	174,611	174,611	-	174,611	115,169	174,611	143,460	-	143,460	66%	Slight reduction versus 2022-24.
	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.
	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
	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
		<b>8,279,062</b>	<b>9,821,102</b>	<b>10,371,478</b>	<b>8,624,339</b>	<b>1,481,838</b>	<b>10,106,177</b>	<b>6,408,791</b>	<b>9,229,745</b>	<b>8,737,889</b>	<b>1,478,501</b>	<b>10,216,390</b>	<b>63%</b>	
Supplies														
	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
	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
	4300	147,512	270,374	270,374		270,374	270,374	83,595	270,374		184,405	184,405	31%	CTE Expenses
	4350	70,739	128,050	128,050	86,350	11,700	98,050	20,047	98,050	142,305	11,000	153,305	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%	
	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
	4700	252,422	219,977	219,977		312,319	312,319	227,190	350,000		231,897	231,897	73%	Increase in number of meals served, resulting in increased food service supplies needed.
		<b>1,172,363</b>	<b>2,071,734</b>	<b>2,080,750</b>	<b>853,051</b>	<b>1,530,941</b>	<b>2,383,992</b>	<b>1,687,655</b>	<b>2,376,695</b>	<b>811,165</b>	<b>831,412</b>	<b>1,642,578</b>	<b>71%</b>	
Services														
	5210	3,247	4,000	4,000	4,000		4,000	2,252	2,000	2,000	1,000	3,000	56%	reduced mileage
	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
	5310	436,366	548,854	548,854	524,706	24,148	548,854	566,012	570,000	524,618	27,240	551,858	103%	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 budgeted (\$2.5k)
	5400	407,998	436,718	436,718	436,718		436,718	440,778	445,718	443,820		443,820	101%	CharterSAFE schoolwide insurance coverage
	5510	170,661	183,475	183,475	193,475	5,000	198,475	204,472	224,472	251,700	-	251,700	103%	
	5520	556,370	430,000	430,000	430,000		430,000	309,550	430,000	445,222		445,222	72%	
	5610	414,814	377,673	377,673	371,673	6,000	377,673	290,344	377,673	338,500	-	338,500	77%	
	5811/5812	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.
	5800	40,127	37,062	37,062	37,062		37,062	15,279	29,954	38,298		38,298	41%	
	5803	1,752	1,200	1,200	1,200		1,200	372	1,200	1,200		1,200	31%	
	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	82%	Increased contracted services by \$21,000 to assist with distribution of 1,650 student devices. 4-5 contractors @ 8 hrs per day for up to 3 weeks.
	5821	373,689	420,944	442,944	259,944	223,000	482,944	258,237	345,409	123,367	262,891	386,258	53%	
	5831	1,650	1,500	1,500	1,500		1,500	-	1,200	1,500		1,500	0%	
	5840	7,200	18,000	18,000	18,000		18,000	-	18,000	18,000		18,000	0%	reduction in internet costs
	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
	5860	15,563	15,000	15,000	15,000		15,000	10,414	15,312	16,483		16,483	69%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
	5890	144,262	127,227	150,000	254,422		254,422	218,203	288,203	114,500	-	114,500	86%	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student conferences)
	5910	53,864	76,000	76,000	76,000		76,000	35,112	55,000	60,690		60,690	46%	
		<b>6,340,078</b>	<b>6,466,796</b>	<b>6,829,569</b>	<b>4,924,546</b>	<b>2,215,445</b>	<b>7,139,992</b>	<b>5,812,479</b>	<b>7,788,611</b>	<b>4,754,199</b>	<b>2,718,877</b>	<b>7,473,076</b>	<b>81%</b>	
Captial Outlay														
	6100	-	-	-	-	-	-	-	-	-	-	-	-	
	6200	210,381	559,440	559,440	559,440		559,440	132,174	559,440	440,500		440,500	24%	\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 & beyond
	6400	225,748	131,175	131,175	131,175		131,175	7,463	131,175	1,664,208		1,664,208	6%	
	6500	-	-	-	-		-	-	-	-		-	-	
		<b>436,129</b>	<b>690,615</b>	<b>690,615</b>	<b>690,615</b>	<b>-</b>	<b>690,615</b>	<b>139,638</b>	<b>690,615</b>	<b>2,104,708</b>	<b>-</b>	<b>2,104,708</b>	<b>20%</b>	
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														
	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
	7438	11,784	4,731	4,731	4,731		4,731	3,813	4,731	-		-	81%	Track loan to end April 2023

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