

#### CHIEF BUSINESS OFFICER

### **COVER SHEET FOR AGENDA ITEMS**

**September 19, 2023** 

### **TOPIC/ AGENDA ITEM:**

VII. FINANCE
A. 2022-2023 Unaudited Actuals

### **PERSONNEL INVOLVED:**

Board of Trustees, Executive Director/Principal, Chief Business Officer, Budget & Finance committee

### **ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):**

The purpose of this action is to approve the 2022-2023 Unaudited Actuals.

In accordance with California Education Code (EC 42100), PCHS is required to prepare an annual statement of all receipts and expenditures for the prior-year. The report is then submitted to our chartering authority, County Office of Education, State Superintendent of Public Instruction, and the State Controller's Office. Our audit firm will then use this repot as the basis for reviewing, auditing and confirming our 2022-2023 financial statements.

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

The action requested of the Board today will support the goal of ensuring fiscal compliance for PCHS.

### **OPTIONS OR SOLUTIONS:**

The expectation is that the board approve the 2022-2023 Unaudited Actuals Report.

### **CHIEF BUSINESS OFFICER'S RECOMMENDATION:**

The Chief Business Officer recommends that the Board approve the 2022-2023 Unaudited Actuals Report.

### **RECOMMENDED MOTION:**

"To approve the 2022-2023 Unaudited Actuals."

Juan Pablo Herrera
Chief Business Officer

# 2022-2023 Unaudited Actuals Report

Palisades Charter High School September 19, 2023

## Presentation

- Overview & Assumptions
- 2022-2023 Budget Evolution
- Adopted Budget → Revised Budget → First Interim → Second Interim → Estimated Actuals → Unaudited Actuals
- Revenues
- Expenditures
- Next Steps

# Purpose of Unaudited Actuals

The purpose of the Unaudited Actuals report is to provide all stakeholders, along with the State of CA with a snapshot of PCHS' financial condition for the fiscal year 2022-2023.

The report covers the period of July 1, 2022 through June 30, 2023

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

# 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	2022-23 Second Interim Projections 01/31/23	2022-23 Estimated Actuals 5/27/23	2022-23 Unaudited Actuals	Unaudited Actuals vs Estimated Actuals
LCFF	32,828,547	33,727,285	33,574,729	33,422,878	33,431,189	31,285,050	(2,146,139)
Federal Resources	2,660,815	2,556,592	3,434,669	2,813,528	2,606,344	2,509,451	(96,893)
State Revenues	2,124,693	2,150,073	2,362,281	4,312,818	5,238,348	5,875,138	636,789
Local	4,013,897	4,813,477	4,611,567	4,603,091	4,522,125	4,652,605	130,481
Total Revenues	41,627,952	43,247,427	43,983,246	45,152,315	45,798,006	44,322,244	(1,475,762)
EXPENSE							
Total Expenses	40,446,619	42,948,727	43,807,419	43,905,079	43,422,349	42,184,801	(1,237,549)
Net Balance (Financial Statement)	1,181,333	298,699	175,827	1,247,236	2,375,656	2,137,443	(238,213)

## 2022-23 Unaudited Actuals Review

The Unaudited Actuals vs Estimated Actuals revenue decreased by approximately \$1,475,762.

Upon closer look, we had a <u>decrease in LCFF revenue</u> attributed to lower ADA count. In addition, there was an error with our P-2 Attendance submission. Our reported P2 ADA was 2700. We submitted a revised P2 ADA of 2762 which will result in an additional ~\$800k. However, that will be received in 2023-24 as a State Adjustment. There was also an adjustment for Prior Year overpayment.

REVENUE	2022-23 Adopted Budget June 2022	2022-23 Revised Budget Sept 2022	2022-23 First Interim Projections 10/31/22	Interim Projections 01/31/23	2022-23 Estimated Actuals 05/27/23	2022-23 Second Unaudited Actuals	Unaudited Actuals vs Estimated Actuals
LCFF	32,828,547	33,727,285	33,574,729	33,422,878	33,431,189	31,285,050	(2,146,139)
Federal Resources	2,660,815	2,556,592	3,434,669	2,813,528	2,606,344	2,509,451	(96,893)
State Revenues	2,124,693	2,150,073	2,362,281	4,312,818	5,238,348	5,875,138	636,789
Local	4,013,897	4,813,477	4,611,567	4,603,091	4,522,125	4,652,605	130,481
Total Revenues	41,627,952	43,247,427	43,983,246	45,152,315	45,798,006	44,322,244	(1,475,762)

# Prior Year Overpayment

Many Charter Schools were impacted by the Prior Year Overpayment.

D	E	F	J	T I	X	AA	AB	AC	AD	AE
ent Sur	mmary									
	ortionment									
		rage Daily Attendance; Co. = County; COE = County Office of E				Education Protection A	ccount; D= Direct (cou	nty) funded charter, L =	Local (authorizer) fund	ded; * = Closed or
uant to E	ducation Code	(EC) section 14041(a)(2); 2 = Paid pursuant to EC section 1	14041(a)(6); 3 = Pa	id pursuant to EC section 14	4041(a)(7)					
Charter				Opportunities Program		PY Amount Charter		Total Principal Apportionment (Sum of A-1 through		Total of LCFF SI Aid and EPA Entitlement (A-1 + A-2 + A-3 -
Numbe			(0000-8011)	(2600-8590)	(0000-8011)		FY Recomputations		(1400-8012)	1)
	Fund Type		A-3 🔽		A-17 <b>▽</b>					
	D	KIPP Scholar Academy	2,835,544	401,163	-	(125,309)		3,236,787	263,782	3,099,3
	D	Ednovate - USC Hybrid High College Prep	5,315,937	-	-	(268,154)		5,198,380	471,508	5,787,4
1413		Citizens of the World Charter School Silver Lake	4,386,002	558,621	-	(414,251)	205,934	4,736,306	522,781	4,908,7
1005		Anahuacalmecac International University Preparatory of	0.400.070	000.004		(4.40.740)	070	0.044.400	000 400	0.440
1685	D	North America	2,186,673	300,891	-	(146,742)	370	2,341,192	226,483	2,413,1
0707		PUC Triumph Charter Academy and PUC Triumph Charter	7 502 160	276 040		(244.446)	227 002	7 005 644	614 457	0 107 6
	D D	High PUC Nueva Esperanza Charter Academy	7,583,169	276,019	-	(211,446)	237,902 52,624	7,885,644	614,457	8,197,6
		PUC Nueva Esperanza Charter Academy PUC CALS Middle and Early College High	2,724,514 3.541.938	250,226 74,566	-	(,/	136,588	2,897,364 3,549,868	258,127 277,360	2,982,6 3,819,2
	D D	Birmingham Community Charter High	-11	74,500	-	(17		, ,	2.646.626	
	_		31,182,058	-	-	( - 1 1 7	1,005,587	30,712,551	, ,	33,828,6
		El Camino Real Charter High Granada Hills Charter	24,739,949		(570 542)	(2,573,145)	744,759	22,911,563	3,139,278	27,879,2
		Palisades Charter High	42,735,842 20,316,021	690,098	(570,542)	(3,910,712)	430,517 260,065	39,375,203 18,380,353	5,397,393 2.633.871	48,133,2 22,949,8
	_	Los Angeles Leadership Academy	3,376,176	157,240		(228,818)	<u> </u>	, ,	309,264	22,949,0 3,685,4
1344	i D	Beckford Charter for Enriched Studies	3,547,489	286,286	-	(267,679)	'	, ,	458,176	3,005,2 4,005,6
1344	L	Calabash Charter Academy	2,408,713	217,213	-	(178,325)	46,618	, ,	311,666	2,720,3
0226		Canyon Charter Elementary	2,406,713	50,000	-	(176,325)	24,647	1,980,264	294,147	2,720,3
1235		Carpenter Community Charter	4,782,084	214,060	-	(473,304)		4,557,077	653,304	2,393,2 5,435,3
1041		Colfax Charter Elementary	4,782,084	302,233	-	(473,304)		4,537,077	667,302	5,350,6
1481		Dearborn Elementary Charter Academy	3,389,676	520,961	-	(194,215)	53,337	3,769,759	386,300	3,775,9
1469		Dixie Canyon Community Charter	3,537,875	344,089		(249,750)	24,434	3,656,648	458,665	3,996,5
1466	L	El Oro Way Charter For Enriched Studies	2,607,372	266,203		1	49,377	2,740,566	332,546	2,939,9
1471	L	Encino Charter Elementary	3.086.871	311,364					393,749	3,480,
	D	Fenton Avenue Charter	5,554,494	1,206,196	(283,456)			, ,	500,689	6,055,1
1472	i D	Hamlin Charter Academy	2.130.024	314.317	(203,430)	(405,000)		, ,	227.059	2,357,0
1412	<u>_</u>	Harriin Charlet Academy	2,130,024	314,317		(103,000)	40,220	2,310,013	221,000	2,001,0

## Revenue: Unaudited Actuals vs Estimated Actuals

### • LCFF:

Decreased LCFF: -\$2,146,139 was driven by slight decrease in ADA compared to Estimated Actuals (May 2023). In addition, P2 ADA report was submitted, then revised to reflect an additional 60+ students. The revised P2 submission will result in an approximately \$800k+ State Adjustment made in 2023-24. There was also an adjustment for prior year overpayment.

### Federal:

• The decrease of -\$96,893 was attributed to shifting \$101,538 of ESSER III expenditures to 2023-24.

## • State:

 The increase of \$684,863 was attribute to the ADA mitigation revenue of \$457,115 (due to loss ADA in 21-22) and the Kitchen Infrastructure Grant of \$227,748

### Local:

• The increase of \$130,481 was driven by Interest revenue. Given that rates continued to rise, PCHS generated \$182,423 of additional interest earned.

# Expenditures: Unaudited Actuals vs Estimated Actuals

## Decrease in Certificated & Classified Salaries/Benefits:

- Certificated/Classified: Reduced salaries due to current vacancies and unfilled positions: -\$251,469
- Benefits:
  - STRS/PERS & Payroll taxes decreased by -\$265,301 due to 7% off schedule payment & lower classified salaries
  - Decreased certificated salaries by -\$336,000. We shifted \$336,000 of Certificated salaries to 2023-24. This was funded via the ELO grant (PD), but the cost was not incurred in 22-23 as planned, so we shifted the expense to 23-24.
- Capital Outlay: -\$690,000
  - EdTech Plan was not approved until May/June 2023, so \$690,000 of capital outlay projects (infrastructure, equipment, etc.) was instead deferred to 2023-24 (after EdTech plan was approved).
- Depreciation: -\$173,216
  - Depreciation expense decreased by \$173k due to some capital projects fully depreciating and certain capital projects were funded via one-time grants (not depreciated).

# Looking Ahead to Estimated Actuals & Beyond

- Closely monitor ADA and continue with enrollment/attendance outreach
- Independent Auditor will review financials, ask for additional samples and review revenue/expenditures for fiscal compliance. The final report is due by Dec 15, 2023

ADA		2021-2022 Unaudited Actuals	2022-202 Aj	23 Adopted Bu pproved June 2	dget, Board 2022	2022-2023 F	Revised Project	tions, 9/10/22	2022-2023 2nd	d Interim Update	es, 1/31/2023	2022-2023	2022-2	2023 Unaudited	Actuals	Comments		
	Obj Code	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total			
A. Revenues																\$ 12,008.00		
LCFF/Revenue Limit Sources State Aid	8011	9,565,088	15,555,226		15,555,226	13.344.715		13,344,715	15,527,375		15,527,375	14,545,518	18,380,353		18,380,353	ADA estimate at 2805 for 23/24 FY		3,834,835
			.,		.,,											ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior		
Education Protection Act State Aid (Prior Years)	8012 8019	11,131,516 222,181	8,577,654		8,577,654	9,076,890		9,076,890	8,890,202 255,699		8,890,202 255,699	9,630,885	2,633,871 792,583		2,633,871 792,583	year alloations)		(6,997,014 792,583
In Lieu of Propety Tax	8096		8,695,667		8,695,667	11.305.680		11,305,680	8.749.602		8,749,602	9,254,786	9,478,243		9,478,243	calculated at \$3,321.33/ADA per LAUSD RSA		223,457
Total, LCFF/Revenue Limit Resources		29,723,412	32,828,547	-	32,828,547	33,727,285		33,727,285	33,422,878		33,422,878	33,431,189	31,285,050	-	31,285,050	Increase as of 3/31 compared to 2nd interm - result of COVID ADA mitigation funds		(2,146,139
Federal Revenues																		-
Special Education - IDEA	8181	833,673		802,782	802.782		734,667	734,667		675,640	675,640	680,735		676,938	676.938	\$244.30/ADA + 8.22% COLA		(3,797
Child Nutrition - Federal	8220	623,026		475,000	475,000		475,000	475,000		278,436	278,436	278,436		174,499	174,499			(103,937
Other Federal		-			-			-			-				-			-
Title I Title II	8290 8290	270,113 56,270		300,583 59,695	300,583 59,695		270,695 55,335	270,695 55,335		277,895 56,243	277,895 56,243	277,955 56,068		277,895 57,948		22-23 + 8.22% COLA 22-23 + 8.22% COLA		1,880
Title II - English Learners (4203)	8290 8290	3,128		4,112	4,112		4,112	4,112		2,836	2,836	2,836	<del>                                     </del>	6,256		22-23 + 8.22% COLA 22-23 + 8.22% COLA		3,420
Title III - Immigrant (4201)	8290	-			-		,	-		4,759	4,759	4,759		4,759	4,759	22-23 + 8.22% COLA		
Title IV	8290	22,209		23,175	23,175		21,316	21,316		21,323	21,323	21,799		21,799		22-23 + 8.22% COLA		-
Perkins Dept of Rehab	8290 8290	37,861 1,562	-	37,634 10,000	37,634 10,000		37,634 10,000	37,634 10,000		37,634 10,000	37,634 10,000	37,634 10,000	<b>-</b>	38,500	38,500			866 (10,000
Child Nutrition - Supply Chain (5466)	8220	74,219		10,000	10,000		10,000	10,000		10,000		10,000			-			(10,000
ELC COVID Testing Award	8290	472,831			-			-			-				-			
ESSR I (COVID-19 Grant) ESSR II (COVID-19 Grant)	8290 8290	23 867,501			-			-			-			117.642	117.642			117.642
ESSR II (COVID-19 Grant) ESSR III (COVID-19 Grant) (3213)	8290	867,501		947.833	947,833		947,833	947,833		947,833	947,833	580,825		580,824	580,824			117,642
ESSER III - Learning Loss (3214)	8290			7.1,000	7.7,000		,,	,,		-	-	,		,	-	projected to defer revenue		- '-
Expanded Learning Opportunity (ELO): ESSER I (3216)	8290									302,419	302,419	302,419		302,419	302,419			
Expanded Learning Opportunity (ELO): GEER II	8290									302,419	302,419	302,419		302,419	302,419	recognizing total allocation		-
(3217)	8290									-	-	69,408		69,408	69,408	projected to defer revenue		
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290									197,142	197,142	197,142		180,564	180,564	recognizing total allocation		(16,578
Expanded Learning Opportunity (ELO): ESSER III State (3219)  American Rescue Plan - Homeless Children &	8290									-	-	84,960			-	projected to defer revenue		(84,960
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290									1,368	1,368	1,368						(1,368
Learning Loss & Mitigation (CRF)	8290	-						-		1,500	-	1,500						- (1,500
Learning Loss & Mitigation (GEER)	8290				-			-			-				-			
Total, Federal Resources		3,370,058	-	2,660,815	2,660,815			2,556,592		2,813,528	2,813,528	2,606,344	-	2,509,451	2,509,451			(96,893
Other State Revenues																		-
Child Nutrition - State	8520	39,005		36,890	36,890		36,890	36,890		590,875	590,875	590,875		825,293	825,293	Based on current cafeteria sales, state reimbursing on state side for universal meals		234,418
Mandated Cost Reimbursement State Lottery (Non Prop 20)	8550 8560	139,084 516,980	143,764 459,660		143,764 459,660	143,764 479,400		143,764 479,400	141,692 469,540		141,692 469,540	141,692 473,700	141,692 617,178		141,692 617,178	\$50.98/ADA higher per ADA rate (\$170.00/ADA)		143,478
State Lottery (Non Prop 20)  State Lottery (Prop 20)	8560	229,990	439,000	183,300	183,300	479,400	188,940	188,940	409,340	185,054	185,054	186,693	017,178	313,222	313,222	higher per ADA rate (\$170.00/ADA)		126,529
CTE	8590	187,163		270,374	270,374		270,374	270,374		316,321	316,321	316,321	170,954		170,954	includes carryover from 21/22 FY		(145,366
Student ID/CAHSEE/Charter School ADA	8590 8590	2,400 63.946	10,000		10,000	10,000		10,000	10,000	483,340	10,000 483,340	10,000 483,340	<u> </u>	467,115 73,257	467,115	D CDF 0/10 D1 COVE CF1 H		457,115
In-Person Instruction Grant Expanded Learning Opportunities Grant	8590 8590	63,946 119,222	1		-					483,340	483,340	483,340		73,257	73,257	Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21 first allocation received in 20/21, part of beginning balance		(410,084
Child Nutrition - Kitchen Infrastructure Upgrade	8590	27,000			-						-					,		
Child Nutrition - Kitchen Infrastructure Training	8590													227,748	227,748			227,748
A-G Completion Grant: Access/Success A-G Completion Grant: Learning Loss/Mitigation	8590 8590	62,636 421,507		645,524	645,524		645,524	645,524		140,502 20,879	140,502 20,879	140,502 20,879		161,381	161,381	Expanding A-G courses, part of restricted beginning balance Expanding A-G courses, part of restricted beginning balance		20,879
CAL NEW: Ethnic Studies Block Grant	8590	76,392								20,879	20,879	20,879			-	part of restricted beginning balance		(20,879
Educator Effectiveness	8590	425,181		375,181	375,181		375,181	375,181		106,295	106,295	106,295		106,295	106,295	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	-								925,636	925,636	1,845,367		1,845,367	1,845,367	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)  Recognize allocation - unspent revenue part of restricted ending fund balance (per		
Learning Recovery Emergency Block Grant (7435		-								922,684	922,684	922,684		925,636	925,636	cde)		2,952
Special Ed - Mental Health (65460)  Total, State Revenues	8590	2,310,506	613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	621,232	3,691,586	4,312,818	5,238,348	929,824	4,945,313	5,875,138			636,789
A State State Revenues		2,010,000	013,424	1,011,207	2,127,073	000,104	1,010,707	2,130,073	021,232	3,071,300	-1,012,010	5,200,040	727,024	7,770,010	5,075,130			
Other Local Revenues	I																	
Special Education - AB602	8311 8634	2,366,050 82,628	1	2,272,897 90,000	2,272,897 90,000		2,939,390 90,000	2,939,390 90,000		2,703,225 53,546	2,703,225 53,546	2,704,604 53,546	-	2,759,779	2,759,779 55,311	\$978.72 + 8.22% COLA		55,175
Food Service Sales Leases & Rentals	8650	82,628 823,914	1,021,000	90,000	1,021,000	1,021,000	90,000	1,021,000	1,021,000	33,346	1.021.000	921,000	1,044,241	33,311	1.044.241	Based on current sales as of January 2023		1,765 123,241
Interest	8660	84,856	80,000		80,000	80,000		80,000	142,233		142,233	159,888	342,311		342,311			182,423
LAUSD SpEd Option 3 Grant	8679	184,290 580,614	450,000	100,000	100,000 450,000	450.000	100,000	100,000	450.000	100,000	100,000	100,000 450,000	410.652	32,301	32,301	higher reciept from SELPA		(67,699
			450.000		450 000	450,000		450,000	450,000		450,000	450.000	418,663	i .	418,663	1		(31,337
Fundraising  LAUSD SpEd Option 3 Learning Recovery Grant	8699 8699	380,014	100,000		130,000		133.087	133,087		133,087	133,087	133,087			-	ONLY for 22-23	i	(133,087

Prepared by: Juan Pablo Herrera. CBO/A. Ilyas, Finance Consultant

ADA		2021-2022 Unaudited Actuals		3 Adopted Buo pproved June 2		2022-2023 R	levised Project	tions, 9/10/22	2022-2023 2nd	l Interim Update	es, 1/31/2023	2022-2023	2022-2	023 Unaudited	Actuals	Comments	
Total, Other Local Revenues	Obj Code	Total 4.405.057	Unrestricted	Restricted	Total 4.013.897	Unrestricted	Restricted 3.262.477	Total 4.813.477	Unrestricted 1,613,233	Restricted	Total 4.603.091	Estimated Actuals, 5/27/23 4.522.125	Unrestricted	Restricted	Total 4.652.605		130.481
Total, Other Local Revenues		4,403,037	1,331,000	_,,	4,013,037	1,331,000	3,202,477	.,,		_,,	4,003,071	4,322,123	(1,030,040)	0,311,433	.,,		130,461
Total Revenues		39,809,033	34,992,971	6,634,982	41,627,952	35,911,449	4,779,386	43,247,427	35,657,343	9,494,972	45,152,315	45,798,006	30,556,026	13,766,218	44,322,244		(1,475,762)
B. Expenditures																	-
Certificated Salaries																	-
Teachers' Salaries-Full-Time	1110	13,174,980	11,569,469	1,700,134	13,269,603	11,569,469	1,700,134	13,269,603	11,569,469	1,700,134	13,269,603	13,059,940	12,474,550	1,780,787	14,255,337	22-23 includes 0.25% adjustment to base salary (per union agreement). 23-24 UTLA increase of 7% is not yet included in 8/31 actuals.	1,195,397
Teachers Salaries-Librarian	1130	140,298	139,024		139,024	139,024		139,024	134,024		134,024	134,024	154,228		154,228		20,204
Teachers' Salaries-Substitute Cert Pupil Supp Sal-Counselors	1160	562,895 941,232	320,000 942,528		320,000 942,528	320,000 942,528		320,000 942,528	395,000 942,528		395,000 942,528	395,000 900,252	459,137 888,922	23,754	482,891 888,922		87,891 (11,330)
Cert Administrators	1310	994,628	942,328	143,142	1,052,786	942,328	143,142	1,052,786	909,644	143,142	1,052,786	1,052,786	1,078,965		1,078,965	2022-23 Cert Admin salaries now includes a Certicated HR Director.	26,179
Other Support/Step& Column Impact	1330		122,624		122,624	122,624		122,624	122,624	·	122,624	122,624			-		(122,624)
Auxilaries/Periods/Net	1930	-	(37,000)		(37.000)	(27,000)		(37,000)	(134.370)		(134.370)	(134.370)			-	Approximately \$770k of auxilairies are included in FT Certificated Salaries	-
FTEs Increase/Decrease Impact of Tentative UTLA Agreement		-	(37,000)		(57,000)	(37,000) 945,728		(37,000) 945,728	(134,370) 945,728		(134,370) 945,728	(134,370) 945,728			-		134,370 (945,728)
Certificated Off-Schedule Pay						1,069,956		1,069,956	964,267.57		964,268	964,268			-		(964,268)
ESSER II/III funded certificated time		-			-						-				-		-
ELO Related Certificated Time Total, Certificated Salaries	1110	15,814,033	13,966,289	336,000 2,179,276	336,000 16,145,565	15,981,972	336,000 2,179,276	336,000 18,161,248	15,848,914	336,000 2,179,276	336,000 18,028,190	336,000 17,776,252	15,055,802	1,804,542	16,860,343		(336,000)
Total, Certificated Salaries		13,014,033	13,700,207	2,179,270	10,143,303	13,501,572	2,179,270	10,101,240	13,040,714	2,179,270	10,020,170	17,770,232	15,055,602	1,004,542	10,000,343		(913,908)
Classified Salaries																	-
Instruct Aide	2110	756,331 142,680	144,544	946,773	946,773 144,544	144,544	946,773	946,773 144,544	209.662	913,047	913,047	863,047	37,990 163.843	752,330	790,320		(72,727)
Maint/Operations	2210	142,680	144,544		144,544	144,544		144,544	209,662		209,662	209,662	165,845		163,843	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-	(45,820)
Classified Administrators	2310	377,461	295,790		295,790	295,790		295,790	316,495		316,495	458,369	499,579		499,579	23	41,210
Cler Tech Office Staff Sal-FT	2410	1,864,896	1,939,897		1,939,897	1,939,897		1,939,897	1,995,689		1,995,689	1,914,135	1,978,083		1,978,083	Includes additionl hours for summer: free/reduced outreach, orientation & Universal	63,948
Food Services	2430	60,568		52,781	52,781		52,781	52,781		60,476	60,476	62,476		69,161	69,161	meal implementation	6,685
Cler Tech Off Staff Sal-Sub	2460	60,154	75,000		75,000	85,000		85,000		60,000	60,000	52,000	40,333		40.333	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach.  Added \$10k for library textbook support & distribution.	(11,668)
Other Classified	2920	1,055,664	951,644	100,000	1,051,644	951,644	100,000	1,051,644	1,018,259	100,000	1,118,259	1,118,259	1,194,340		1,194,340		76,081
Math Paraprofessionals	2920	304,498	230,063		230,063	230,639		230,639	(252.404)	166,783	166,783	166,783		178,277	178,277		11,494
Positions/Hours Classified Retro		-	(108,085)		(108,085)	(108,085)		(108,085)	(253,404) 340,761		(253,404)	(253,404)			-		253,404 (340,761)
Classified Additional Time					-			-	310,701		-	510,701			-		(340,701)
ELO Related Classified Time	2920				-			-			-				-		-
Total, Classified Salaries		4,622,252	3,528,853	1,099,554	4,628,407	3,539,428	1,099,554	4,638,982	3,627,462	1,300,306	4,927,768	4,932,087	3,914,167	999,769	4,913,935		(18,152)
Employee Benefits																	
State Teachers Retirement System (STRS) ,																STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-	
Certificated Positions State Teachers Retirement System (STRS),	3111	2,510,489	2,667,561	416,242	3,083,803	3,052,557	416,242						2,612,148	335,740	2,947,887	23) and remains flat at 19.10% for 23-24	
Classified Positions	3112					., <u>.</u> ,	,	3,468,798	2,841,143	416,242	3,257,384	2,892,032	2,012,110				55,856
Public Employees Retirement System (PERS),		-	1			-,,	,	3,468,798	2,841,143 59,824	416,242	59,824	2,892,032 45,847	2,012,110				55,856
		-			-	.,	,	3,468,798	59,824	416,242	59,824	45,847	2,012,110		-		(45,847)
Certificated Positions	3211	-			-	.,,,,,,,,,,,	77.0,2	3,468,798		416,242			2,012,110		-		
		853,712	895,270	278,957	1,174,227	897,953	278,957	1,176,910	59,824	329,888	59,824	45,847	814,672	201,131	1,015,803	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)	(45,847)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions	3211 3212 3311	23,917	23,278		23,278	897,953 23,278	278,957	1,176,910 23,278	59,824 80,626 830,287 33,263	329,888	59,824 80,626 1,160,175 33,263	45,847 79,045 916,018 32,781	814,672 32,087	-	32,087		(45,847) (79,045) 99,785 (694)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classifed Positions	3211 3212 3311 3312	23,917 281,364	23,278 218,789	68,172	23,278 286,961	897,953 23,278 219,445	278,957 68,172	- 1,176,910 23,278 287,617	59,824 80,626 830,287 33,263 224,903	329,888 80,619	59,824 80,626 1,160,175 33,263 305,522	45,847 79,045 916,018 32,781 298,146	814,672 32,087 227,069	55,833	32,087 282,902		(45,847) (79,045) 99,785 (694) (15,243)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions	3211 3212 3311	23,917	23,278		23,278	897,953 23,278	278,957	1,176,910 23,278	59,824 80,626 830,287 33,263	329,888	59,824 80,626 1,160,175 33,263	45,847 79,045 916,018 32,781	814,672 32,087	-	32,087		(45,847) (79,045) 99,785 (694)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wiff Benefits, Cert	3211 3212 3311 3312 3331 3332 3411	23,917 281,364 228,397 66,108 2,324,282	23,278 218,789 202,511 51,168 2,280,484	68,172 31,600 15,944 258,238	23,278 286,961 234,111 67,112 2,538,722	897,953 23,278 219,445 231,739 51,322 2,280,484	278,957 68,172 31,600 15,944 258,238	1,176,910 23,278 287,617 263,338 67,265 2,538,722	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185	329,888 80,619 31,600 18,854 258,238	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089	814,672 32,087 227,069 216,124 56,525 2,050,871	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944		(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classifed Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Class	3211 3212 3311 3312 3331 3332 3411 3412	23,917 281,364 228,397 66,108 2,324,282 1,151,884	23,278 218,789 202,511 51,168 2,280,484 940,575	68,172 31,600 15,944 258,238 329,000	23,278 286,961 234,111 67,112 2,538,722 1,269,575	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575	278,957 68,172 31,600 15,944 258,238 329,000	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875	329,888 80,619 31,600 18,854 258,238 329,000	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489	55,833 26,130 15,243	32,087 282,902 242,254 71,768 2,366,944 1,130,413	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1%  Rate increase of approx. 8.1%	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Cert Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & University Cert Pos	3211 3212 3311 3312 3331 3332 3411	23,917 281,364 228,397 66,108 2,324,282	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831	68,172 31,600 15,944 258,238	23,278 286,961 234,111 67,112 2,538,722	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910	278,957 68,172 31,600 15,944 258,238 329,000 10,896	1,176,910 23,278 287,617 263,338 67,265 2,538,722	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245	329,888 80,619 31,600 18,854 258,238 329,000 10,896	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 74,733	814,672 32,087 227,069 216,124 56,525 2,050,871	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to OS9% by state of CA (compared to 0.50% in 22-23)	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classifed Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Class	3211 3212 3311 3312 3331 3332 3411 3412 3511	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611	68,172 31,600 15,944 258,238 329,000 10,896	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611	278,957 68,172 31,600 15,944 258,238 329,000	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875	329,888 80,619 31,600 18,854 258,238 329,000	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1%  Rate increase of approx. 8.1%	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert State Unemploy Insur, Cert Pos State Unemploy Insur, Cars Pos Worker Comp lissur, Cert Pos Worker Comp lissur, Class Pos	3211 3212 3311 3312 3331 3411 3412 3511 3512 3611 3612	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833	68,172 31,600 15,944 258,238 329,000 10,896	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833	278,957 68,172 31,600 15,944 258,238 329,000 10,896	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,57 90,806 23,195 174,611 74,833	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245 18,137 174,611 74,833	329,888 80,619 31,600 18,854 258,238 329,000 10,896	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 1,230,875 90,141 24,639 174,611 74,833	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701 28,586 128,664 55,142	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (33) (45,948) (45,948)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Classified Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Class State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Worker Comp Insur, Cert Pos Worker Comp Insur, Class Pos Lifetime Retiree Benefits, Cert	3211 3212 3311 3312 3331 3332 3411 3412 3511 3512 3611 3612 3911	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000	68,172 31,600 15,944 258,238 329,000 10,896	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000	278,957 68,172 31,600 15,944 258,238 329,000 10,896	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 23,195 174,611 74,833 553,000	59,824 80,626 830,287 33,263 224,903 229,809 52,598 901,875 79,245 18,137 174,611 74,833 553,000	329,888 80,619 31,600 18,854 258,238 329,000 10,896	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 24,639 174,611 74,833 553,000	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 28,639 174,611 74,833 553,000	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701 28,586 128,664 55,142 521,991	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (45,948) (45,948) (13,602) (33,009)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert State Unemploy Insur, Cert Pos State Unemploy Insur, Cars Pos Worker Comp lissur, Cert Pos Worker Comp lissur, Class Pos	3211 3212 3311 3312 3331 3411 3412 3511 3512 3611 3612	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833	68,172 31,600 15,944 258,238 329,000 10,896 5,498	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833	278,957 68,172 31,600 15,944 258,238 329,000 10,896	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,57 90,806 23,195 174,611 74,833	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245 18,137 174,611 74,833	329,888 80,619 31,600 18,854 258,238 329,000 10,896	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 1,230,875 90,141 24,639 174,611 74,833	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701 28,586 128,664 55,142	55,833 26,130 15,243 316,073	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (33) (45,948) (45,948)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Classified Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Class State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Unorker Comp Insur, Cert Pos Worker Comp Insur, Cest Pos Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits	3211 3212 3311 3312 3331 3332 3411 3412 3511 3512 3611 3612 3911	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000	68,172 31,600 15,944 258,238 329,000 10,896 5,498	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 237,000	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 237,000	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245 18,137 174,611 74,833 553,000 237,000	329,888 80,619 31,600 18,854 258,238 329,000 10,896 6,502	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 24,639 174,611 74,833 553,000 237,000	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833 553,000 237,000	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701 28,586 128,664 55,142 521,991 121,945	55,833 26,130 15,243 316,073 307,924	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) (5,032) (53) (45,948) (19,692) (31,009) (115,692)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cass State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Worker Comp Insur, Cert Pos Worker Comp Insur, Cett Pos Uniferime Retiree Benefits, Cert Lifetime Retiree Benefits, Cass Total, Employee Benefits Supplies	3211 3212 3311 3312 3331 3332 3411 3412 3511 3512 3611 3612 3911 3912	23,917 281,364 228,397 66,108 2,324,282 1,151,884 1,19,53 31,386 159,795 68,482 383,171 124,123 8,279,062	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000	68,172 31,600 15,944 258,238 329,000 10,896 5,498	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 237,000 9,821,102	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000	278,957 68,172 31,600 15,944 258,238 339,000 10,896 5,498	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 10,248,948	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245 18,137 174,611 74,833 553,000 237,000	329,888 80,619 31,600 11,854 258,238 329,000 10,396 6,502	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 24,639 174,631 74,833 553,000 237,000 10,106,177	45,847 79,045 916,018 32,781 298,146 525,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833 533,000 9,229,745	814,672 32,087 227,069 216,124 56,525 2,050,871 82,249 66,701 28,586 128,664 251,142 5	55,833 26,130 15,243 316,073 307,924 - - - - 1,258,075	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991 121,945 9,013,087	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (33) (45,948) (15,632) (31,009) (115,632)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Classified Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Class State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Unorker Comp Insur, Cert Pos Worker Comp Insur, Cest Pos Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits	3211 3212 3311 3312 3331 3332 3411 3412 3511 3512 3611 3612 3911	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000	68,172 31,600 15,944 258,238 329,000 10,896 5,498	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 237,000	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 237,000	59,824 80,626 830,287 33,263 224,903 229,809 52,598 2,233,185 901,875 79,245 18,137 174,611 74,833 553,000 237,000	329,888 80,619 31,600 18,854 258,238 329,000 10,896 6,502	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 24,639 174,611 74,833 553,000 237,000	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833 553,000 237,000	814,672 32,087 227,069 216,124 56,525 2,050,871 822,489 66,701 28,586 128,664 55,142 521,991 121,945	55,833 26,130 15,243 316,073 307,924	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) (5,032) (53) (45,948) (19,692) (31,009) (115,692)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Cert State Unemploy Insur, Cars Pos Worker Comp Insur, Cars Pos Worker Comp Insur, Class Pos Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Class Total, Employee Benefits Supplies Textbooks Instructional Materials Instructional Materials Instructional Materials Instructional Materials	3211 3212 3311 3312 3331 3411 3412 3511 3612 3911 3912 4100 4300 4300	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123 8,279,062 27,938 222,708 147,512	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000 8,406,556	68,172 31,600 15,944 258,238 329,000 10,896 5,498 1,414,546 403,286 276,346 270,374	23,278 286,961 234,111 67,112 2,538,722 1,269,572 80,728 23,142 174,611 74,833 553,000 9,821,102 403,286 276,346 270,374	897.953 23.278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000 8,834,402	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498  1,414,546 405,887 282,761 270,374	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 10,248,948 405,887 282,761 270,374	59,824  80,626  830,287  33,263  224,903  229,809  52,598  52,53,185  901,875  79,245  18,137  174,611  74,833  553,000  237,000  8,624,339	329,888 80,619 31,600 11,854 258,238 329,000 10,896 6,502 1,481,838 425,000 250,000 270,374	59,824  80,626  1,160,175  33,63  305,522  261,409  71,453  2,491,423  1,230,875  90,141  24,639  174,611  74,833  553,000  10,106,177  425,000  250,000  270,374	45,847 79,045 916,018 32,781 298,146 525,533 74,033 28,639 1104,353 74,733 28,639 174,611 74,833 553,000 9,229,745 399,721 220,000 270,374	814.672 32.087 227.069 216.124 56.525 2.050.871 822.489 66.701 28.586 128.664 55.142 52.1991 121.945 7.755.012	55,833 26,130 15,243 316,073 307,924 - - - - 1,258,075	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991 121,945 9,013,087	PERS employer contribution rate increases from 25:37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (33),090 (115,055) (216,659) 1,939 50,501 (270,374)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Cert State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Uorker Comp Insur, Cert Pos Uorker Comp Insur, Cert Sos Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits Supplies Textbooks Instructional Materials Instructional Materials Instructional Materials Instructional Materials Instructional Materials Office (Tech) Supplies	3211 3212 3311 3312 3331 3332 3411 3512 3611 3912 4100 4300 4300	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123 8,279,062 27,938 222,708 147,512 70,739	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000 8,406,556	68,172 31,600 15,944 258,238 329,000 10,896 5,498 1,414,546 403,286 276,346 270,374 11,700	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 9,821,102 403,286 276,346 270,374	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000 237,000 8,834,402	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498 405,887 282,761 270,374	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 237,000 10,248,948 405,887 282,761 270,374 128,059	59,824  80,626  830,287  33,263  224,903  229,809  52,598  2,233,185  901,875  79,245  18,137  174,611  74,833  553,000  237,000  8,624,339	329,888 80,619 31,600 118,854 258,238 329,000 10,896 6,502 1,481,838 425,000 250,000 270,374 11,700	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 74,631 174,611 74,833 553,000 237,000 10,106,177	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 11,04,353 28,639 174,611 74,833 237,000 9,229,745 399,721 220,000 270,374 98,050	814,672 32,087 227,069 216,124 56,525 2,050,871 82,2489 66,701 28,564 55,142 51,991 121,945 7,755,012 262 4,040	55,83 26,130 15,243 316,073 307,924 - - - - 1,258,075 401,397 266,460	32,087 882,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991 121,945 9,013,087	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) must fund at this level per actuary & LAUSD recommendation must fund at this level per actuary & LAUSD recommendation	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (5,5145) (5,060) (8,032) (31,009) (115,055) (216,659) 1,939 5,0,501 (270,374) (67,752)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Usrker Comp Insur, Cert Pos Worker Comp Insur, Cert Pos Usrker Comp Insur, Cett Pos Usrker Comp Insur, Cett System Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits Supplies Textbooks Instructional Materials Instructional Materials Instructional Materials Instructional Materials Office (Tech) Supplies Other Supplies	3211 3212 3311 3312 3331 3412 3511 3512 3611 3912 4100 4300 4390 4390	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 27,938 22,79,62 27,938 147,512 70,739 62,862	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000 8,406,556	68,172 31,600 15,944 258,238 329,000 10,896 5,498 1,414,546 403,286 276,346 270,374	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 237,000 9,821,102 403,286 276,346 270,374 128,050 55,000	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000 8,834,402	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498  1,414,546 405,887 282,761 270,374	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,299,575 90,806 23,195 174,611 74,833 553,000 10,248,948 405,887 282,761 270,374 128,050 55,000	59,824  80,626  830,287  33,263  224,903  229,809  52,598  2,233,185  901,875  79,245  18,137  174,611  74,833  553,000  8,624,339	329,888 80,619 31,600 11,854 258,238 339,000 10,396 6,502 1,481,838 425,000 250,000 270,374 11,700 7,000	59,824  80,626  1,160,175  33,263  305,522  261,409  71,453  2,491,423  1,230,875  90,141  24,639  174,611  74,833  553,000  237,000  10,106,177  425,000  250,000  270,374  98,050  55,000	45,847 79,045 916,018 32,781 298,146 525,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833 553,000 9,229,745 399,721 220,000 270,374 98,050 65,300	814,672 32,087 227,069 216,124 56,525 2,050,871 82,2489 66,701 28,586 128,664 55,142 521,991 121,945 7,755,012 262 4,040 30,298 47,951	55,833 26,130 15,243 316,073 307,924 - - - - 1,258,075 401,397 266,460	32,087 82,902 242,254 71,768 2,366,944 1,130,413 66,701 22,566 128,664 55,142 121,945 9,013,087 401,660 270,501	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) must fund at this level per actuary & LAUSD recommendation must fund at this level per actuary & LAUSD recommendation  CTE Expenses Reduced by \$30K, some spending shift to 4410 non cap	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (25,145) 26,060 (8,032) (33,099) (115,682) (31,099) (115,682) (216,659) 1,939 50,501 (270,374) (67,752) (8,947)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Medicare, Class Positions Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Cert Hith & Wiff Benefits, Class State Unemploy Insur, Cert Pos State Unemploy Insur, Cars Pos Worker Comp Insur, Cars Pos Worker Comp Insur, Class Pos Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cars Total, Employee Benefits Supplies Textbooks Instructional Materials Instructional Materials Instructional Materials Office (Tech) Supplies Other Supplies Other Supplies Non-Capitalized Equipment	3211 3212 3311 3312 3331 3332 3411 3512 3611 3912 4100 4300 4300	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123 8,279,062 27,938 222,708 147,512 70,739	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000 8,406,556	68,172 31,600 15,944 258,238 329,000 10,896 5,498 1,414,546 403,286 276,346 270,374 11,700	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 9,821,102 403,286 276,346 270,374	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000 237,000 8,834,402	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498 405,887 282,761 270,374	1,176,910 23,278 287,617 263,338 67,265 2,538,722 1,269,575 90,806 23,195 174,611 74,833 553,000 237,000 10,248,948 405,887 282,761 270,374 128,059	59,824  80,626  830,287  33,263  224,903  229,809  52,598  2,233,185  901,875  79,245  18,137  174,611  74,833  553,000  237,000  8,624,339	329,888 80,619 31,600 118,854 258,238 329,000 10,896 6,502 1,481,838 425,000 250,000 270,374 11,700	59,824 80,626 1,160,175 33,263 305,522 261,409 71,453 2,491,423 1,230,875 90,141 74,631 174,611 74,833 553,000 237,000 10,106,177	45,847 79,045 916,018 32,781 298,146 252,533 74,087 2,392,089 11,04,353 28,639 174,611 74,833 237,000 9,229,745 399,721 220,000 270,374 98,050	814,672 32,087 227,069 216,124 56,525 2,050,871 82,2489 66,701 28,564 55,142 51,991 121,945 7,755,012 262 4,040	55,83 26,130 15,243 316,073 307,924 - - - - 1,258,075 401,397 266,460	32,087 882,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991 121,945 9,013,087	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)  must fund at this level per actuary & LAUSD recommendation must fund at this level per actuary & LAUSD recommendation  CTIE Expenses Reduced by \$30K, some spending shift to 4410 non cap  Includes \$300k of non-cap for future tech projects in 2024-25 and beyond	(45,847) (79,045) 99,785 (694) (15,243) (10,279) (2,318) (5,5145) (5,060) (8,032) (31,009) (115,055) (216,659) 1,939 5,0,501 (270,374) (67,752)
Certificated Positions Public Employees Retirement System (PERS), Classified Positions OASDI, Certificated Positions OASDI, Classified Positions Medicare, Cert Positions Medicare, Class Positions Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert Hith & Wifr Benefits, Cert State Unemploy Insur, Cert Pos State Unemploy Insur, Cert Pos Usrker Comp Insur, Cert Pos Worker Comp Insur, Cert Pos Usrker Comp Insur, Cett Pos Usrker Comp Insur, Cett System Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits, Cert Lifetime Retiree Benefits Supplies Textbooks Instructional Materials Instructional Materials Instructional Materials Instructional Materials Office (Tech) Supplies Other Supplies	3211 3212 3311 3312 3331 3412 3511 3512 3611 3912 4100 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4400	23,917 281,364 228,397 66,108 2,324,282 1,151,884 71,953 31,386 159,795 68,482 383,171 124,123 8,279,062 27,938 222,708 147,512 70,739 62,862 388,182	23,278 218,789 202,511 51,168 2,280,484 940,575 69,831 17,644 174,611 74,833 553,000 237,000 8,406,556	68,172 31,600 15,944 258,238 329,000 10,896 5,498 1,414,546 403,286 276,346 270,374 11,700 7,000	23,278 286,961 234,111 67,112 2,538,722 1,269,575 80,728 23,142 174,611 74,833 553,000 237,000 9,821,102 403,286 276,346 270,374 128,050 55,000	897,953 23,278 219,445 231,739 51,322 2,280,484 940,575 79,910 17,697 174,611 74,833 553,000 8,834,402	278,957 68,172 31,600 15,944 258,238 329,000 10,896 5,498  1,414,546 405,887 282,761 270,374 11,700 7,000	1,176,910 23,278 287,617 263,338 76,22 1,269,575 90,806 23,195 174,611 74,833 553,000 10,248,948 405,887 282,761 270,374 128,059 718,700 718,700	59,824  80,626  830,287  33,263  224,903  229,809  52,598  2,233,185  901,875  79,245  18,137  174,611  74,833  553,000  8,624,339	329,888 80,619 31,600 18,854 258,238 329,000 10,886 6,502 1,481,838 425,000 250,000 270,374 11,700 7,000 254,548	59,824  80,626  1,160,175  33,263 305,522  261,409  71,453 1,230,875 90,141 24,639 174,631 74,833 553,000 237,000 10,106,177  425,000 250,000 270,374 98,050 55,000 973,249	45,847 79,045 916,018 32,781 298,146 525,533 74,087 2,392,089 1,104,353 74,733 28,639 174,611 74,833 553,000 237,000 9,229,745 399,721 220,000 9,20,000 65,300 973,249 973,249	814,672 32,087 227,069 216,124 56,525 2,050,871 82,2489 66,701 28,586 128,664 55,142 521,991 121,945 7,755,012 262 4,040 30,298 47,951	55,833 26,130 15,243 316,073 307,924 	32,087 282,902 242,254 71,768 2,366,944 1,130,413 66,701 28,586 128,664 55,142 521,991 121,945 9,013,087 401,660 270,501 30,298 56,359 960,054	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)  Rate increase of approx. 8.1% Rate increase of approx. 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23) must fund at this level per actuary & LAUSD recommendation must fund at this level per actuary & LAUSD recommendation  CTE Expenses Reduced by \$30K, some spending shift to 4410 non cap	(45,8) (79,0) (99,7) (6) (15,2) (10,2) (23,3) (25,1) (6,0) (8,0,0) (19,6) (13,1,0) (216,6) (216,6) (270,3) (67,7) (8,9) (13,1)

Prepared by: Juan Pablo Herrera. CBO/A. Ilyas, Finance Consultant

ADA		2021-2022 Unaudited Actuals		23 Adopted Bu pproved June 2		2022-2023 F	Revised Project	ions, 9/10/22	2022-2023 2nd	l Interim Updat	es, 1/31/2023	2022-2023	2022-20	023 Unaudited	Actuals	Comments	
	Obj Code	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total		
Services												0,2,,2					<del>-</del>
Mileage & Car Allowances	5210	3,247	4,000		4,000	4,000		4,000	4,000		4,000	2,000	1,772	820	2,592	reduced mileage	592
Travel and Conferences	5220	40,298	20,000	180,000	200,000	20,000	180,000	200,000	30,000	100,000	130,000	100,000	58,216	43,963	102,178		2,178
Dues and Memberships/Subscriptions	5310	436,366	524,706	24,148	548,854	524,706	24,148	548,854	524,706	24,148	548,854	570,000	183,959	396,068	580,027		10,027
Insurance	5400 5510	407,998 170,661	436,718 178,475	5,000	436,718 183,475	436,718 178,475	5,000	436,718 183,475	436,718 193,475	5.000	436,718 198,475	445,718	480,359 319,375	11.239	480,359 330,614		34,641 106.142
Operations & Housekeeping Supplies Utilities	5520	556.370	430,000	5,000	430,000	430.000	5,000	430.000	430,000	5,000	430,000	224,472 430,000	584,244	11,239	584.244		106,142
Rentals/Leases/Repairs	5610	414,814	371,673	6,000	377,673	371,673	6,000	377,673	371,673	6,000	377,673	377,673	453,707	28,968	482,675		105,002
Remais/Leases/Repairs	5811/	414,614	3/1,0/3	0,000	3//,0/3	3/1,0/3	6,000	3//,0/3	3/1,0/3	0,000	3//,0/3	3//,0/3	433,707	28,908	462,073		105,002
Transportation	5812	297,194	302,900	147,100	450,000	302,900	147,100	450,000	302,900	147,100	450,000	459,100	440,972	79,401	520,373	Board approved transportation allocation of \$478,006	61,273
Oth Contracted Services	5800	40,127	37,062	1,100	37,062	37,062	1,100	37,062	37,062	,.00	37,062	29,954	26,504		26,504	AA I	(3,450)
STRS Int & Penalties	5803	1,752	1,200		1,200	1,200		1,200	1,200		1,200	1,200	390		390		(810)
Contracted Services	5810	3,327,469	1,412,947	1,670,197	3,083,144	1,442,947	1,670,197	3,113,144	1,761,947	1,710,197	3,472,144	4,188,626	1,752,960	2,418,463	4,171,423		(17,203)
Legal, Audit, & Election Costs	5821	373,689	197,944	223,000	420,944	197,944	223,000	420,944	259,944	223,000	482,944	345,409	66,047	271,814	337,861		(7,548)
Advertisement	5831	1,650	1,500		1,500	1,500		1,500	1,500		1,500	1,200	1,200	-	1,200		-
Computer/Technlgy Related Serv	5840 5850	7,200	18,000	ļ	18,000	18,000		18,000	18,000		18,000	18,000	5,765	-	5,765	reduction in internet costs	(12,235)
Conslt/Ind Contractors(NonEmp)	5850	47,555	56,000		56,000	56,000		56,000	206,000		206,000	236,743	232,621	-	232,621	Teachers on Reserve - Sub teacher backfill Hiring costs significantly exceeded prior years - higher staff turnover (FTEs &	(4,122)
Fingrprt,Phys, XRy&Oth Emp Cst	5860	15,563	15,000		15,000	15,000		15,000	15,000		15,000	15,312	15,254	-	15,254	contractors) resulted in more background clearances/checks, etc. increased # to reflect spending (some expenses tied to restricted funds -	(58)
Other Services	5890	144,262	112,227	15,000	127,227	112,227	15,000	127,227	254,422		254,422	288,203	186,980	75,275	262,255	Perkins/CTE for student confrerences)	(25,948)
Communications Services	5910	53,864	76,000		76,000	76,000		76,000	76,000		76,000	55,000	44,196	-	44,196		(10,804)
Total, Services		6,340,078	4,196,351	2,270,445	6,466,796	4,226,351	2,270,445	6,496,796	4,924,546	2,215,445	7,139,992	7,788,611	4,854,520	3,326,011	8,180,531		391,921
0.4104																	-
Captial Outlay Sites & Improvement	6100																-
Buildings & Improvement	6200	210.381	559,440		559,440	559,440		559,440	559,440		559,440	559,440				\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 & beyond	(559,440)
Equipment & Technology	6400	225,748	131,175		131.175	131.175		131.175	131,175		131,175	131,175				e. beyond	(131,175)
Equipment/Furniture Replacement	6500	-	131,173		-	131,173		131,173	131,173		-	131,173					- (151,175)
Total, Captial Outlay		436,129	690,615	-	690,615	690,615	-	690,615	690,615	-	690,615	690,615					(690,615)
Depreciation Expense (Financial Reporting Basis)	6900	971,607	980,000		980,000	980,000		980,000	980,000		980,000	980,000	709,714	97,070	806,784		(173,216)
04 0 :																	<del>-</del>
Other Outgo Indirect Cost (LAUSD)	7299	295,012	328,285	<b> </b>	328.285	337,273		337,273	334,229		334.229	334,229	181,115	145,956	327,071	Calculated at a rate of 1% of LCFF revenue	(7,158)
Interest (LAUSD)	7438	11.784	4,731		4,731	4.731		4.731	4,731		4,731	4,731	4,547	1,215	5,762	Track loan ended April 2023	1.031
Fund 09 to Fund 20 Payment (Unaudited Only)	7430	282,705	4,731		7,731	4,731		7,731	7,731		-,731	4,731	7,547	1,213	5,762	Hack total clided April 2023	1,031
Total, Other Outgo		589,501	333,016		333,016	342,004	-	342,004	338,960	-	338,960	338,960	185,662	147,171	332,833		(6,127)
Total Expenditures (Financial Reporting Basis)		37,788,897	32,294,116	8.152.504	40,446,619	34,787,208	8,161,519	42,948,727	35,197,272	8,707,807	43,905,079	43,422,349	32,714,103	9,470,698	42,184,801		(1.237.549)
Total Expenditures (Cash Reporting Basis)		37,788,897	32,294,110	8,152,504	40,157,234	34,497,823	8,161,519	42,659,342	34,907,887	8,707,807	43,615,694	43,132,964	32,004,389	9,373,628	41,378,016		(1,754,948)
Total Experiences (Cash Reporting Dasis)		37,233,419	32,004,730	0,132,304	40,137,234	34,471,023	0,101,319	42,039,342	34,707,007	8,707,807	43,013,074	43,132,704	32,004,389	3,373,020	41,576,010		(1,734,346)
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,020,136	2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	460,071	787,165	1,247,236	2,375,656	(2,158,077)	4,295,519	2,137,443	Note - The 2022-23 ending balance is inflated because it accounts for the Learning Recovery Emergency Block Gram AND the Arts, Music & Instructional Materials Grant. The 23-24 ending balanace also does NOT include the impact of UTLA/PESPU bargaining.	(238,213)
C. Ending Balance: Excess (Deficiency) - Cash		2 555 655	2.000.210	(4.545.555)	1 450 510	1 412 626	(2.202.122)	500.001	740.45	707 1 C	1.536.651	2.665.044	(1.440.252	4 202 500	2 044 227		
Reporting	-	2,555,615	2,988,240	(1,517,522)	1,470,718	1,413,626	(3,382,133)	588,084	749,456	787,165	1,536,621	2,665,041	(1,448,363)	4,392,590	2,944,227	(Revenue - Expenses: Cash Reporting Basis)	279,186
																	+
				1													<del>+</del>
D. Net Increase (Decrease)		2,020,136	2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	460,071	787,165	1,247,236	2,375,656	(2,158,077)	4,295,519	2,137,443		(238,213)
				<u> </u>													
E. Fund Balance																	

Prepared by: Juan Pablo Herrera. CBO/A. Ilyas, Finance Consultant

Palisades Charter High Los Angeles Unified Los Angeles County

Charter Number:

#### Unaudited Actual FINANCIAL REPORT 2022-23 Unaudited Actuals Charter School Certification

19 64733 1995836 Form CA D8A37HNUYB(2022-23)

Printed: 8/26/2023 10:22 PM

To the entity that approved the charter school: 2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b). Signed: Charter School Official (Original signature required) Printed Juan Pablo Herrera Title: Chief Business Officer To the County Superintendent of Schools: 2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a). Signed: Authorized Representative of Charter Approving Entity (Original signature required) Printed Jose Cole-Guiterrez Title: Charter Schools Director To the Superintendent of Public Instruction: 2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

For additional information on the unaudited actual financial report, please contact:

County Superintendent/Designee (Original signature required)

037

For Approving Entity: For Charter School: Jaina Dabalos Juan Pablo Herrera Head Accountant - Other Accounting Services Branch Chief Business Officer Title Title 213-241-7915 310-203-7238 Telephone Telephone jaina.dablos@lausd.net jherrera@palihigh.org E-mail Address E-mail Address

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES		,,,,,,		- 3-8	
1) LCFF Sources		8010-8099	31,285,050.08	36,440,256.00	16.59
2) Federal Revenue		8100-8299	2,509,450.73	1,319,280.00	-47.4 <sup>c</sup>
3) Other State Revenue		8300-8599	5,875,137.56	1,547,633.00	-73.7
		8600-8799	4,652,605.15	4,371,310.00	-6.0°
4) Other Local Revenue 5) TOTAL, REVENUES		0000-0799	44,322,243.52	43,678,479.00	-0.0 -1.5
			44,322,243.52	43,676,479.00	-1.5
B. EXPENSES		1000 1000	16 960 364 31	16 140 606 00	4.20
1) Certificated Salaries		1000-1999	16,860,364.31	16,149,696.00	-4.2
2) Classified Salaries		2000-2999	4,913,925.31	4,902,255.00	-0.2
3) Employ ee Benefits		3000-3999	9,013,086.00	10,216,390.00	13.4
4) Books and Supplies		4000-4999	2,077,286.70	1,642,578.00	-20.9
5) Services and Other Operating Expenses		5000-5999	8,180,631.06	7,439,811.00	-9.1
6) Depreciation and Amortization		6000-6999	806,784.42	1,140,000.00	41.3
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	332,832.85	364,403.00	9.5
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			.2, .5 .,6 10.00	. 1,000,100.00	0.0
FINANCING SOURCES AND USES (A5 - B9)			2,137,332.87	1,823,346.00	-14.7
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,137,332.87	1,823,346.00	-14.79
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,968,923.20	9,809,202.07	9.4
b) Audit Adjustments		9793	(1,297,054.00)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			7,671,869.20	9,809,202.07	27.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,869.20	9,809,202.07	27.9
2) Ending Net Position, June 30 (E + F1e)			9,809,202.07	11,632,548.07	18.6
Components of Ending Net Position			3,333,232	,	
a) Net Investment in Capital Assets		9796	6,123,100.43	0.00	-100.0°
b) Restricted Net Position		9797	4,539,336.30	4,540,101.30	0.0
c) Unrestricted Net Position		9790	(853,234.66)	7,092,446.77	-931.2
G. ASSETS		0.00	(555,251.55)	1,002,110.11	301.2
1) Cash					
a) in County Treasury		9110	15,073,595.92		
The county Treasury  1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,411,209.07		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9135	0.00		
2) Investments		9150	220,985.28		
Accounts Receivable  A Due from Contar Covernment		9200	1,485,617.61		
4) Due from Grantor Government		9290	149,883.03		
5) Due from Other Funds		9310	64,945.90		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	132,975.92		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
		9420	0.00		

File: Fund-B, Version 5 Page 1 Printed: 8/26/2023 10:19 PM

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	13,167,396.90		
e) Accumulated Depreciation - Buildings		9435	(7,760,359.33)		
f) Equipment		9440	2,559,415.19		
g) Accumulated Depreciation - Equipment		9445	(1,854,409.93)		
h) Work in Progress		9450	11,057.60		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			27,662,313.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,935,346.58		
2) Due to Grantor Governments		9590	126,526.14		
3) Due to Other Funds		9610	64,945.90		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,726,292.47		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			17,853,111.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			9,809,202.07		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	18,380,353.08	16,191,849.00	-11.9
Education Protection Account State Aid - Current Year		8012	2,633,871.00	10,932,076.00	315.1
State Aid - Prior Years		8019	792,583.00	0.00	-100.0
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	9,478,243.00	9,316,331.00	-1.7
Property Taxes Transfers		8097	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, LCFF SOURCES			31,285,050.08	36,440,256.00	16.5
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.0
Child Nutrition Programs		8220	174,498.96	200,000.00	14.6
Donated Food Commodities		8221	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	676,938.00	685,262.00	1.2
Title I, Part A, Basic	3010	8290	277,895.00	300,803.00	8.2
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction	4035	8290	57,948.00	60,677.00	4.7
Title III, Part A, Immigrant Student Program	4201	8290	4,759.00	5,150.00	8.2
Title III, Part A, English Learner Program	4203	8290	6,256.00	3,069.00	-50.9
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0

Printed: 8/26/2023 10:19 PM

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,	8290	04.700.00	22 524 00	0.00
Career and Technical Education	5630	9200	21,799.00	23,591.00	8.2% 5.8%
Career and Technical Education  All Other Federal Revenue	3500-3599 All Other	8290 8290	38,500.00 1,250,856.77	40,728.00	-100.0%
TOTAL, FEDERAL REVENUE	All Other	6290	2,509,450.73	1,319,280.00	-47.4%
OTHER STATE REVENUE			2,309,430.73	1,319,260.00	-47.47
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs	, ee.	8520	1,053,040.88	400,000.00	-62.0%
Mandated Costs Reimbursements		8550	141,692.00	154,752.00	9.2%
Lottery - Unrestricted and Instructional Materials		8560	930,399.68	664,785.00	-28.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	170,954.49	328,096.00	91.9%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,579,050.51	0.00	-100.0%
TOTAL, OTHER STATE REVENUE	All Other	6590	5,875,137.56	1,547,633.00	-73.7%
			3,673,137.30	1,547,055.00	-13.17
OTHER LOCAL REVENUE Sales					
		0004	0.00	0.00	0.000
Sale of Equipment/Supplies		8631		0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	55,310.75	50,000.00	-9.6%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	1,044,241.07	976,000.00	-6.5%
Interest		8660	342,310.79	150,000.00	-56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts		0070		0.00	0.00
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,792,079.22	2,745,310.00	-1.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	418,663.32	450,000.00	7.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			4,652,605.15	4,371,310.00	-6.09
OTAL, REVENUES			44,322,243.52	43,678,479.00	-1.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	14,892,477.38	14,154,382.00	-5.0
Certificated Pupil Support Salaries		1200	888,922.36	942,528.00	6.0
Certificated Supervisors' and Administrators' Salaries		1300	1,078,964.57	1,052,786.00	-2.4
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			16,860,364.31	16,149,696.00	-4.2

Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	790,320.19	913,047.00	15.5%
Classified Support Salaries	2200	233,003.86	271,662.00	16.6%
Classified Supervisors' and Administrators' Salaries	2300	499,579.06	458,369.00	-8.2%
Clerical, Technical and Office Salaries	2400	2,018,405.47	1,974,135.00	-2.2%
Other Classified Salaries	2900	1,372,616.73	1,285,042.00	-6.4%
TOTAL, CLASSIFIED SALARIES		4,913,925.31	4,902,255.00	-0.2%
EMPLOYEE BENEFITS				
STRS	3101-3102	2,947,887.39	3,144,416.00	6.7%
PERS	3201-3202	1,015,802.85	1,386,967.00	36.5%
OASDI/Medicare/Alternative	3301-3302	629,010.34	642,456.00	2.1%
Health and Welfare Benefits	3401-3402	3,497,357.30	4,037,082.00	15.4%
Unemployment Insurance	3501-3502	95,286.58	10,526.00	-89.0%
Workers' Compensation	3601-3602	183,805.00	204,943.00	11.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	643,936.54	790,000.00	22.7%
TOTAL, EMPLOYEE BENEFITS		9,013,086.00	10,216,390.00	13.4%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	401,659.62	85,245.00	-78.8%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	357,157.57	494,153.00	38.4%
Noncapitalized Equipment	4400	960,054.24	831,283.00	-13.4%
Food	4700	358,415.27	231,897.00	-35.3%
TOTAL, BOOKS AND SUPPLIES		2,077,286.70	1,642,578.00	-20.9%
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	104,770.63	133,000.00	26.9%
Dues and Memberships	5300	580,026.41	539,593.00	-7.0%
Insurance	5400-5450	480,359.12	443,820.00	-7.6%
Operations and Housekeeping Services	5500	914,858.15	696,922.00	-23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	482,674.62	338,500.00	-29.9%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	5,573,745.68	5,227,286.00	-6.2%
Communications	5900	44,196.45	60,690.00	37.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		8,180,631.06	7,439,811.00	-9.1%
DEPRECIATION AND AMORTIZATION		1, 11,11	, ,	
Depreciation Expense	6900	806,784.42	1,140,000.00	41.3%
Amortization Expense–Lease Assets	6910	0.00	0.00	0.0%
Amortization Expense–Subscription Assets	6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION	5525	806,784.42	1,140,000.00	41.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)		000,7011.12	1,110,000.00	11.07
Tuition				
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments	7110	0.00	0.00	0.07
Payments to Districts or Charter Schools	7141	0.00	0.00	0.0%
Payments to Country Offices	7142	0.00	0.00	0.0%
Payments to JPAs	7143	0.00	0.00	0.0%
Other Transfers Out	7143	0.00	0.00	0.07
All Other Transfers	7281-7283	0.00	0.00	0.0%
	7281-7283	0.00	0.00	
All Other Transfers Out to All Others	1299	328,286.00	364,403.00	11.09
Debt Service	7400	4.540.05	2.00	400.00
Debt Service - Interest	7438	4,546.85	0.00	-100.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		332,832.85	364,403.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	70.00			
Transfers of Indirect Costs	7310	0.00	0.00	0.09
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.09
TOTAL, EXPENSES		42,184,910.65	41,855,133.00	-0.8%

Printed: 8/26/2023 10:19 PM

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	31,285,050.08	36,440,256.00	16.5%
2) Federal Revenue		8100-8299	2,509,450.73	1,319,280.00	-47.4%
3) Other State Revenue		8300-8599	5,875,137.56	1,547,633.00	-73.7%
4) Other Local Revenue		8600-8799	4,652,605.15	4,371,310.00	-6.0%
5) TOTAL, REVENUES			44,322,243.52	43,678,479.00	-1.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		28,086,410.29	26,564,627.00	-5.4%
2) Instruction - Related Services	2000-2999		6,322,266.64	6,649,948.00	5.2%
3) Pupil Services	3000-3999		2,322,244.88	2,069,769.00	-10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,724,816.09	4,452,050.00	19.5%
8) Plant Services	8000-8999		1,396,339.90	1,754,336.00	25.6%
9) Other Outgo	9000-9999	Except 7600- 7699	332,832.85	364,403.00	9.5%
10) TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,137,332.87	1,823,346.00	-14.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,137,332.87	1,823,346.00	-14.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,968,923.20	9,809,202.07	9.4%
b) Audit Adjustments		9793	(1,297,054.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,869.20	9,809,202.07	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,671,869.20	9,809,202.07	27.9%
2) Ending Net Position, June 30 (E + F1e)			9,809,202.07	11,632,548.07	18.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	6,123,100.43	0.00	-100.0%
b) Restricted Net Position		9797	4,539,336.30	4,540,101.30	0.0%
c) Unrestricted Net Position		9790	(853,234.66)	7,092,446.77	-931.2%

#### Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Restricted Net Position Detail

19 64733 1995836 Form 62 D8A37HNUYB(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	99,005.06	99,770.06
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	74,219.00	74,219.00
6266	Educator Effectiveness, FY 2021-22	500,380.46	500,380.46
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	925,636.00	925,636.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	6,984.73	6,984.73
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	227,748.00	227,748.00
7412	A-G Access/Success Grant	244,290.56	244,290.56
7413	A-G Learning Loss Mitigation Grant	83,515.00	83,515.00
7425	Expanded Learning Opportunities (ELO) Grant	455,798.49	455,798.49
7435	Learning Recovery Emergency Block Grant	1,845,367.00	1,845,367.00
7810	Other Restricted State	76,392.00	76,392.00
Total, Restricted Net Position		4,539,336.30	4,540,101.30