



PALISADES CHARTER HIGH SCHOOL

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 report 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

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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 decrease in LCFF revenue 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	2022-23 Second 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	X	AA	AB	AC	AD	AE
Account Summary P-2) Apportionment Policy Bill 602; ADA = Average Daily Attendance; Co. = County; COE = County Office of Education; LCFF = Local Control Funding Formula; PY = Prior Year; EPA = Education Protection Account; D= Direct (county) funded charter; L = Local (authorizer) funded; * = Closed or pursuant to <i>Education Code (EC)</i> section 14041(a)(2); 2 = Paid pursuant to <i>EC</i> section 14041(a)(6); 3 = Paid pursuant to <i>EC</i> section 14041(a)(7)										
Charter Number	Charter Fund Type	Local Educational Agency	Charter School LCFF State Aid (0000-8011) A-3	Expanded Learning Opportunities Program (2600-8590) A-13	New or Expanding Charter Advance Payments (0000-8011) A-17	PY Amount Charter Overpaid A-20	Adjustments and FY Recomputations A-21	Total Principal Apportionment (Sum of A-1 through A-21) B-1	EPA Entitlement (1400-8012) C-1	Total of LCFF State Aid and EPA Entitlement (A-1 + A-2 + A-3 + A-4 + A-5 + A-6 + A-7 + A-8 + A-9 + A-10 + A-11 + A-12 + A-13 + A-14 + A-15 + A-16 + A-17 + A-18 + A-19 + A-20 + A-21) D-1
1377	D	KIPP Scholar Academy	2,835,544	401,163	-	(125,309)	125,389	3,236,787	263,782	3,099,3
1401	D	Ednovate - USC Hybrid High College Prep	5,315,937	-	-	(268,154)	150,597	5,198,380	471,508	5,787,4
1413	D	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
1685	D	Anahuacalmecac International University Preparatory of North America	2,186,673	300,891	-	(146,742)	370	2,341,192	226,483	2,413,1
0797	D	PUC Triumph Charter Academy and PUC Triumph Charter High	7,583,169	276,019	-	(211,446)	237,902	7,885,644	614,457	8,197,6
1092	D	PUC Nueva Esperanza Charter Academy	2,724,514	250,226	-	(130,000)	52,624	2,897,364	258,127	2,982,6
0331	D	PUC CALS Middle and Early College High	3,541,938	74,566	-	(203,224)	136,588	3,549,868	277,360	3,819,2
1119	D	Birmingham Community Charter High	31,182,058	-	-	(1,475,094)	1,005,587	30,712,551	2,646,626	33,828,6
1314	D	El Camino Real Charter High	24,739,949	-	-	(2,573,145)	744,759	22,911,563	3,139,278	27,879,2
0572	D	Granada Hills Charter	42,735,842	690,098	(570,542)	(3,910,712)	430,517	39,375,203	5,397,393	48,133,2
0037	D	Palisades Charter High	20,316,021	-	-	(2,195,733)	260,065	18,380,353	2,633,871	22,949,8
0461	D	Los Angeles Leadership Academy	3,376,176	157,240	-	(228,818)	90,837	3,395,435	309,264	3,685,4
1344	L	Beckford Charter for Enriched Studies	3,547,489	286,286	-	(267,679)	20,403	3,586,499	458,176	4,005,6
1345	L	Calabash Charter Academy	2,408,713	217,213	-	(178,325)	46,618	2,494,219	311,666	2,720,3
0226	L	Canyon Charter Elementary	2,099,289	50,000	-	(193,672)	24,647	1,980,264	294,147	2,393,4
1235	L	Carpenter Community Charter	4,782,084	214,060	-	(473,304)	34,237	4,557,077	653,304	5,435,3
1041	L	Colfax Charter Elementary	4,683,346	302,233	-	(473,191)	26,274	4,538,662	667,302	5,350,6
1481	L	Dearborn Elementary Charter Academy	3,389,676	520,961	-	(194,215)	53,337	3,769,759	386,300	3,775,9
1469	L	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	-	(182,386)	49,377	2,740,566	332,546	2,939,9
1471	L	Encino Charter Elementary	3,086,871	311,364	-	(268,949)	55,466	3,184,752	393,749	3,480,6
0030	D	Fenton Avenue Charter	5,554,494	1,206,196	(283,456)	(110,658)	61,385	6,427,961	500,689	6,055,1
1472	L	Hamlin Charter Academy	2,130,024	314,317	-	(105,888)	40,226	2,378,679	227,059	2,357,0

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

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023 2nd Interim Updates, 1/31/2023			2022-2023	2022-2023 Unaudited Actuals			Comments					
		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																			
	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 ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior year allocations)		3,834,835			
	8012	11,131,516	8,577,654		8,577,654	9,076,890		9,076,890	8,890,202		8,890,202	9,630,885	2,633,871		2,633,871			(6,997,014)			
	8019	222,181							255,699		255,699		792,583		792,583			792,583			
	8096	8,804,627	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 9/31 compared to 2nd interim - result of COVID ADA mitigation funds		(2,146,139)		
Federal Revenues																					
	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)			
	8220	623,026		475,000	475,000		475,000	475,000		278,436	278,436	278,436		174,499	174,499	Based on current cafeteria sales		(103,937)			
	8290	270,113		300,583	300,583		270,695	270,695		277,895	277,895	277,955		277,895	277,895	22-23 + 8.22% COLA		(60)			
	8290	56,270		59,695	59,695		55,335	55,335		56,243	56,243	56,068		57,948	57,948	22-23 + 8.22% COLA		1,880			
	8290	3,128		4,112	4,112		4,112	4,112		2,836	2,836	2,836		6,256	6,256	22-23 + 8.22% COLA		3,420			
	8290	-		-	-		-	-		4,759	4,759	4,759		4,759	4,759	22-23 + 8.22% COLA		-			
	8290	22,209		23,175	23,175		21,316	21,316		21,323	21,323	21,799		21,799	21,799	22-23 + 8.22% COLA		-			
	8290	37,861		37,634	37,634		37,634	37,634		37,634	37,634	37,634		38,500	38,500			866			
	8290	1,562		10,000	10,000		10,000	10,000		10,000	10,000	10,000		-	-			(10,000)			
	8220	74,219		-	-		-	-		-	-	-		-	-			-			
	8290	472,831		-	-		-	-		-	-	-		-	-			-			
	8290	23		-	-		-	-		-	-	-		-	-			-			
	8290	867,501		-	-		-	-		-	-	-		117,642	117,642			117,642			
	8290	-		947,833	947,833		947,833	947,833		947,833	947,833	580,825		580,824	580,824			(1)			
	8290	-		-	-		-	-		-	-	-		-	-	projected to defer revenue		-			
	8290	-		-	-		-	-		302,419	302,419	302,419		302,419	302,419	recognizing total allocation		-			
	8290	-		-	-		-	-		-	-	69,408		69,408	69,408	projected to defer revenue		-			
	8290	-		-	-		-	-		197,142	197,142	197,142		180,564	180,564	recognizing total allocation		(16,578)			
	8290	-		-	-		-	-		-	-	84,960		-	-	projected to defer revenue		(84,960)			
	8290	-		-	-		-	-		-	-	-		-	-			-			
	8290	107,643		-	-		-	-		-	-	-		-	-			-			
	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																					
	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			
	8550	139,084	143,764		143,764	143,764		143,764	141,692		141,692	141,692		141,692	141,692	\$50.98/ADA		-			
	8560	516,980	459,660		459,660	479,400		479,400	469,540		469,540	473,700	617,178		617,178	higher per ADA rate (\$170.00/ADA)		143,478			
	8560	229,990		183,300	183,300		188,940	188,940		185,054	185,054	186,693		313,222	313,222	higher per ADA rate (\$67.00/ADA)		126,529			
	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)			
	8590	2,400	10,000		10,000	10,000		10,000	10,000		10,000	10,000		467,115	467,115			457,115			
	8590	63,946		-	-		-	-		483,340	483,340	483,340		73,257	73,257	Per CDE 8/19/21-\$915,651 allocation, spent \$368K in 20/21		(410,084)			
	8590	119,222		-	-		-	-		-	-	-		-	-	first allocation received in 20/21, part of beginning balance		-			
	8590	27,000		-	-		-	-		-	-	-		-	-			-			
	8590			-	-		-	-		-	-	-		227,748	227,748			227,748			
	8590	62,636		645,524	645,524		645,524	645,524		140,502	140,502	140,502		161,381	161,381	Expanding A-G courses, part of restricted beginning balance		20,879			
	8590	421,507		-	-		-	-		20,879	20,879	20,879		-	-	Expanding A-G courses, part of restricted beginning balance		(20,879)			
	8590	76,392		-	-		-	-		-	-	-		-	-	part of restricted beginning balance		-			
	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		-			
	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)		-			
	8590	-		-	-		-	-		922,684	922,684	922,684		925,636	925,636	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)		2,952			
	Total, State Revenues		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		
Other Local Revenues																					
	8311	2,366,050		2,272,897	2,272,897		2,939,390	2,939,390		2,703,225	2,703,225	2,704,604		2,759,779	2,759,779	\$978.72 + 8.22% COLA		55,175			
	8634	82,628		90,000	90,000		90,000	90,000		53,546	53,546	53,546		55,311	55,311	Based on current sales as of January 2023		1,765			
	8650	823,914	1,021,000		1,021,000	1,021,000		1,021,000	1,021,000		1,021,000	921,000	1,044,241		1,044,241			123,241			
	8660	84,856	80,000		80,000	80,000		80,000	142,233		142,233	159,888	342,311		342,311			182,423			
	8679	184,290		100,000	100,000		100,000	100,000		100,000	100,000	100,000		32,301	32,301	higher receipt from SELPA		(67,699)			
	8699	580,614	450,000		450,000	450,000		450,000	450,000		450,000	418,663		418,663	418,663			(31,337)			
	8699	-		-	-		-	-		-	-	-		-	-			-			
	8980	282,705		-	-		-	-		133,087	133,087	133,087		(3,464,064)	3,464,064			(133,087)			

Paisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 8.31.23

ADA	Obj Code	2021-2022 Unaudited Actuals	2022-2023 Adopted Budget, Board Approved June 2022			2022-2023 Revised Projections, 9/10/22			2022-2023 2nd Interim Updates, 1/31/2023			2022-2023	2022-2023 Unaudited Actuals			Comments		
		Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total			
Services																		
Mileage & Car Allowances	5210	3,247	4,000		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	407,998	436,718		436,718	436,718		436,718	436,718		436,718	445,718	480,359	-	480,359			34,641
Operations & Housekeeping Supplies	5510	170,661	178,475	5,000	183,475	178,475	5,000	183,475	193,475	5,000	198,475	224,472	319,375	11,239	330,614			106,142
Utilities	5520	556,370	430,000		430,000	430,000		430,000	430,000		430,000	430,000	584,244	-	584,244			154,244
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
Transportation	5811	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		37,062	37,062		37,062	37,062		37,062	29,954	26,504	-	26,504			(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	7,200	18,000		18,000	18,000		18,000	18,000		18,000	18,000	5,765	-	5,765	reduction in internet costs		(12,235)
Consl/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		(4,122)
Fingprnt,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	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.		(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	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student conferences)		(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
Capital Outlay																		
Sites & Improvement	6100	-																
Buildings & Improvement	6200	210,381	559,440		559,440	559,440		559,440	559,440		559,440	559,440						(559,440)
Equipment & Technology	6400	225,748	131,175		131,175	131,175		131,175	131,175		131,175	131,175						(131,175)
Equipment/Furniture Replacement	6500	-			-													
Total, Capital Outlay		436,129	690,615	-	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)
Other Outgo																		
Indirect Cost (LAUSD)	7299	295,012	328,285		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	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)		282,705																
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)		37,253,419	32,004,730	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)
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 Grant AND the Arts, Music & Instructional Materials Grant. The 23-24 ending balance also does NOT include the impact of UTLA/PESPU bargaining.		(238,213)
C. Ending Balance: Excess (Deficiency) - Cash 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
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)
E. Fund Balance																		

Charter Number: 037

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: _____ Date: _____
 Charter School Official
 (Original signature required)

Printed Name: 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: _____ Date: _____
 Authorized Representative of
 Charter Approving Entity
 (Original signature required)

Printed Name: 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).

Signed: _____ Date: _____
 County Superintendent/Designee
 (Original signature required)

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

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

Description	Resource 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					
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) Employee 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 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	-14.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,073,595.92		
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		9140	0.00		
2) Investments		9150	220,985.28		
3) Accounts Receivable		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		
b) Land Improvements		9420	0.00		

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		
l) 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%

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, 5630	8290	21,799.00	23,591.00	8.2%
Career and Technical Education	3500-3599	8290	38,500.00	40,728.00	5.8%
All Other Federal Revenue	All Other	8290	1,250,856.77	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,509,450.73	1,319,280.00	-47.4%
OTHER STATE REVENUE					
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		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			5,875,137.56	1,547,633.00	-73.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	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					
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	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,652,605.15	4,371,310.00	-6.0%
TOTAL, 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					
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			806,784.42	1,140,000.00	41.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	328,286.00	364,403.00	11.0%
Debt Service					
Debt Service - Interest		7438	4,546.85	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			332,832.85	364,403.00	9.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			42,184,910.65	41,855,133.00	-0.8%

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%

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