

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	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	% of Budget Received/Spent	Comments	
		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
Learning Recovery Emergency Block Grant (7435)	8590	-	922,684		925,636	925,636			-			Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	2,952
Special Ed - Mental Health (65460)	8590								21,872				-
Total, State Revenues		2,310,506	5,238,348	929,824	4,945,313	5,875,138	631,602	916,031	1,547,633	21,872	1%		636,789
Other Local Revenues													
Special Education - AB602	8311	2,366,050	2,704,604		2,759,779	2,759,779		2,745,310	2,745,310	469,099	17%	\$978.72 + 8.22% COLA	55,175
Food Service Sales	8634	82,628	53,546		55,311	55,311		50,000	50,000		0%	Based on current sales as of January 2023	1,765
Leases & Rentals	8650	823,914	921,000	1,044,241		1,044,241	976,000	976,000	976,000		0%		123,241
Interest	8660	84,856	159,888	342,311		342,311	150,000	150,000	150,000		0%		182,423
LAUSD SpEd Option 3 Grant	8679	184,290	100,000		32,301	32,301	-	-	-			higher receipt from SELPA	(67,699)
Fundraising	8699	580,614	450,000	418,663		418,663	450,000	-	450,000		0%		(31,337)
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-	133,087				-	-	-			ONLY for 22-23	(133,087)
General Fund Contribution (unaudited only)	8980	282,705		(3,464,064)	3,464,064	-							-
Total, Other Local Revenues		4,405,057	4,522,125	(1,658,848)	6,311,453	4,652,605	1,576,000	2,795,310	4,371,310	469,099	11%		130,481
Total Revenues		39,809,033	45,798,006	30,556,026	13,766,218	44,322,244	38,647,858	5,030,619	43,678,477	3,976,844	9%		(1,475,762)
B. Expenditures													
Certificated Salaries													
Teachers' Salaries-Full-Time	1110	13,174,980	13,059,940	12,474,550	1,780,787	14,255,337	11,569,469	1,700,134	13,269,603	1,200,912	9%	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	134,024	154,228		154,228	134,024	134,024	13,319	10%			20,204
Teachers' Salaries-Substitute	1160	562,895	395,000	459,137	23,754	482,891	395,000	395,000	22,509	6%			87,891
Cert Pupil Supp Sal-Counselors	1210	941,232	900,252	888,922		888,922	942,528	942,528	83,829	9%			(11,330)
Cert Administrators	1310	994,628	1,052,786	1,078,965		1,078,965	909,644	143,142	1,052,786	68,141	6%	2022-23 Cert Admin salaries now includes a Certificated HR Director.	26,179
Other Support/Step& Column Impact	1330	-	122,624				128,755		128,755		0%		(122,624)
Auxiliaries/Periods/Net	1930	-										Approximately \$770k of auxiliaries are included in FT Certificated Salaries	-
FTEs Increase/Decrease		-	(134,370)										134,370
Impact of Tentative UTLA Agreement		-	945,728				129,000		129,000		0%		(945,728)
Certificated Off-Schedule Pay		-	964,268										(964,268)
ESSER II/III funded certificated time		-											-
ELO Related Certificated Time	1110	-	336,000				98,000		98,000		0%		(336,000)
Total, Certificated Salaries		15,814,033	17,776,252	15,055,802	1,804,542	16,860,343	14,306,420	1,843,276	16,149,696	1,388,710	9%		(915,908)
Classified Salaries													
Instruct Aide	2110	756,331	863,047	37,990	752,330	790,320	-	913,047	913,047	65,690	7%		(72,727)
Maint/Operations	2210	142,680	209,662	163,843		163,843	209,662		209,662	13,102	6%		(45,820)
Classified Administrators	2310	377,461	458,369	499,579		499,579	458,369		458,369	39,250	9%	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-23	41,210
Cler Tech Office Staff Sal-FT	2410	1,864,896	1,914,135	1,978,083		1,978,083	1,914,135		1,914,135	159,337	8%		63,948
Food Services	2430	60,568	62,476		69,161	69,161	-	62,000	62,000	6,304	10%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation	6,685
Cler Tech Off Staff Sal-Sub	2460	60,154	52,000	40,333		40,333	-	60,000	60,000	-	0%	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	1,118,259	1,194,340		1,194,340	1,018,259	100,000	1,118,259	111,500	10%		76,081
Math Paraprofessionals	2920	304,498	166,783		178,277	178,277	-	166,783	166,783	13,896	8%		11,494
Impact Step & Column/Proposed New		-	(253,404)										253,404
Classified Retro		-	340,761										(340,761)
Classified Additional Time		-											-
ELO Related Classified Time	2920	-											-
Total, Classified Salaries		4,622,252	4,932,087	3,914,167	999,769	4,913,935	3,600,425	1,301,830	4,902,255	409,079	8%		(18,152)
Employee Benefits													
State Teachers Retirement System (STRS), Certificated Positions	3111	2,510,489	2,892,032	2,612,148	335,740	2,947,887	2,732,526	352,066	3,084,592	259,669	8%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23) and remains flat at 19.10% for 23-24	55,856
State Teachers Retirement System (STRS), Classified Positions	3112	-	45,847				59,824	-	59,824	7,234	12%		(45,847)

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		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
	3211	-	79,045				79,045	-	79,045	2,397	3%		(79,045)
	3212	853,712	916,018	814,672	201,131	1,015,803	960,593	347,328	1,307,922	73,344	6%	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)	99,785
	3311	23,917	32,781	32,087	-	32,087	33,263	-	33,263	1,136	3%		(694)
	3312	281,364	298,146	227,069	55,833	282,902	223,226	80,713	303,940	22,616	7%		(15,243)
	3331	228,397	252,533	216,124	26,130	242,254	207,443	26,728	234,171	19,953	9%		(10,279)
	3332	66,108	74,087	56,525	15,243	71,768	52,206	18,877	71,083	5,844	8%		(2,318)
	3411	2,324,282	2,392,089	2,050,871	316,073	2,366,944	2,411,840	295,897	2,707,737	383,271	14%	Rate increase of approx. 8.1%	(25,145)
	3412	1,151,884	1,104,353	822,489	307,924	1,130,413	974,025	355,320	1,329,345	180,855	14%	Rate increase of approx. 8.1%	26,060
	3511	71,953	74,733	66,701	-	66,701	7,153	922	8,075	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(8,032)
	3512	31,386	28,639	28,586	-	28,586	1,800	651	2,451	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(53)
	3611	159,795	174,611	128,664	-	128,664	143,460	-	143,460	47,648	33%		(45,948)
	3612	68,482	74,833	55,142	-	55,142	61,483	-	61,483	20,495	33%		(19,692)
	3911	383,171	553,000	521,991	-	521,991	553,000	-	553,000	77,616	14%	must fund at this level per actuary & LAUSD recommendation	(31,009)
	3912	124,123	237,000	121,945	-	121,945	237,000	-	237,000	16,857	7%	must fund at this level per actuary & LAUSD recommendation	(115,055)
		8,279,062	9,229,745	7,755,012	1,258,075	9,013,087	8,737,889	1,478,501	10,216,390	1,118,933	11%		(216,659)
													-
Supplies													-
Textbooks	4100	27,938	399,721	262	401,397	401,660	75,725	9,520	85,245	50,334	59%		1,939
Instructional Materials	4300	222,708	220,000	4,040	266,460	270,501		270,848	270,848	29,830	11%		50,501
Instructional Materials - CTE	4300	147,512	270,374				-	184,405	184,405	-	0%	CTE Expenses	(270,374)
Office (Tech) Supplies	4350	70,739	98,050	30,298	-	30,298	142,305	11,000	153,305	761	0%	Reduced by \$30K, some spending shift to 4410 non cap	(67,752)
Other Supplies	4390	62,862	65,300	47,951	8,407	56,359	63,000	7,000	70,000	12,399	18%		(8,941)
Non-Capitalized Equipment	4400	388,182	973,249	156,674	803,381	960,054	530,136	116,742	646,878	994,293	154%	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond	(13,195)
Food Service Supplies	4700	252,422	350,000		358,415	358,415		231,897	231,897	1,680	1%	Increase in number of meals served, resulting in increased food service supplies needed.	8,415
Total, Supplies		1,172,363	2,376,695	239,226	1,838,061	2,077,287	811,165	831,412	1,642,578	1,089,297	66%		(299,408)
													-
Services													-
Mileage & Car Allowances	5210	3,247	2,000	1,772	820	2,592	2,000	1,000	3,000	570	19%	reduced mileage	592
Travel and Conferences	5220	40,298	100,000	58,216	43,963	102,178	50,000	80,000	130,000	6,873	5%		2,178
Dues and Memberships/Subscriptions	5310	436,366	570,000	183,959	396,068	580,027	512,353	27,240	539,593	68,840	13%		10,027
Insurance	5400	407,998	445,718	480,359	-	480,359	443,820	-	443,820	147,940	33%		34,641
Operations & Housekeeping Supplies	5510	170,661	224,472	319,375	11,239	330,614	251,700	-	251,700	11,246	4%		106,142
Utilities	5520	556,370	430,000	584,244	-	584,244	445,222	-	445,222	-	0%		154,244
Rentals/Leases/Repairs	5610	414,814	377,673	453,707	28,968	482,675	338,500	-	338,500	50,650	15%		105,002
Transportation	5811/5812	297,194	459,100	440,972	79,401	520,373	310,306	167,700	478,006	20,484	4%	Board approved transportation allocation of \$478,006	61,273
Oth Contracted Services	5800	40,127	29,954	26,504	-	26,504	38,298	-	38,298	-	0%		(3,450)
STRS Int & Penalties	5803	1,752	1,200	390	-	390	1,200	-	1,200	4	0%		(810)
Contracted Services	5810	3,327,469	4,188,626	1,752,960	2,418,463	4,171,423	1,842,095	2,180,046	4,022,140	314,814	8%		(17,203)
Legal, Audit, & Election Costs	5821	373,689	345,409	66,047	271,814	337,861	123,367	262,891	386,258	77,499	20%		(7,548)
Advertisement	5831	1,650	1,200	1,200	-	1,200	1,500	-	1,500	-	0%		-
Computer/Technlgy Related Serv	5840	7,200	18,000	5,765	-	5,765	18,900	-	18,900	-	0%	reduction in internet costs	(12,235)
Cons/lt/nd Contractors(NonEmp)	5850	47,555	236,743	232,621	-	232,621	150,000	-	150,000	-	0%	Teachers on Reserve - Sub teacher backfill	(4,122)
Fingprnt,Phys, XRY&Oth Emp Cst	5860	15,563	15,312	15,254	-	15,254	16,483	-	16,483	1,517	9%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.	(58)
Other Services	5890	144,262	288,203	186,980	75,275	262,255	114,500	-	114,500	23,333	20%	increased # to reflect spending (some expenses tied to restricted funds - Perkins/CTE for student conferences)	(25,948)
Communications Services	5910	53,864	55,000	44,196	-	44,196	60,690	-	60,690	-	0%		(10,804)
Total, Services		6,340,078	7,788,611	4,854,520	3,326,011	8,180,531	4,720,934	2,718,877	7,439,811	723,770	10%		391,921
													-
Capitlay Outlay													-
Sites & Improvement	6100	-											-
Buildings & Improvement	6200	210,381	559,440				440,500		440,500	4,928	1%	\$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				1,664,208		1,664,208		0%		(131,175)
Equipment/Furniture Replacement	6500	-											-

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		Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023				
		436,129	690,615				2,104,708	-	2,104,708	4,928	0%			(690,615)
														-
	6900	971,607	980,000	709,714	97,070	806,784	1,140,000	-	1,140,000	-	0%			(173,216)
														-
														-
	7299	295,012	334,229	181,115	145,956	327,071	364,403		364,403	58,377	16%	Calculated at a rate of 1% of LCFF revenue		(7,158)
	7438	11,784	4,731	4,547	1,215	5,762	-		-			Track loan ended April 2023		1,031
		282,705				-			-					-
		589,501	338,960	185,662	147,171	332,833	364,403	-	364,403	58,377	16%			(6,127)
														-
		37,788,897	43,422,349	32,714,103	9,470,698	42,184,801	33,681,235	8,173,897	41,855,132	4,788,167	11%			(1,237,549)
		37,253,419	43,132,964	32,004,389	9,373,628	41,378,016	34,645,944	8,173,897	42,819,840	4,793,095	11%			(1,754,948)
														-
														-
		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)		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)
														-
		2,555,615	2,665,041	(1,448,363)	4,392,590	2,944,227	4,001,914	(3,143,277)	858,637	(816,251)		(Revenue - Expenses: Cash Reporting Basis)		279,186
														-
														-
		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)				(238,213)
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