

Palisades Charter High School - 2022-2023 Unaudited Actuals 2023-2024 Adopted Budget, Actuals to Date 9.30.23

ADA	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget, Approved June 2023			2023-2024	2023-2024	% of Budget Received/Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023		
										\$ 12,008.00
A. Revenues										
LCFF/Revenue Limit Sources										
State Aid	8011	18,380,353		18,380,353	16,191,849		16,191,849	1,565,230	3,896,463	24%
Education Protection Act	8012	2,633,871		2,633,871	10,932,076		10,932,076	-	2,490,868	23%
State Aid (Prior Years)	8019	792,583		792,583			-			
In Lieu of Propety Tax	8096	9,478,243		9,478,243	9,316,331		9,316,331	1,706,697	2,465,229	26%
Total, LCFF/Revenue Limit Resources		31,285,050	-	31,285,050	36,440,256	-	36,440,256	3,271,927	8,852,560	24%
Federal Revenues										
Special Education - IDEA	8181		676,938	676,938		685,262	685,262	118,377	170,989	25%
Child Nutrition - Federal	8220		174,499	174,499		200,000	200,000			0%
Other Federal										
Title I	8290		277,895	277,895		300,803	300,803			0%
Title II	8290		57,948	57,948		60,677	60,677			0%
Title III - English Learners (4203)	8290		6,256	6,256		3,069	3,069			0%
Title III - Immigrant (4201)	8290		4,759	4,759		5,150	5,150			0%
Title IV	8290		21,799	21,799		23,591	23,591			0%
Perkins	8290		38,500	38,500		40,728	40,728			0%
Dept of Rehab	8290									
Child Nutrition - Supply Chain (5466)	8220							95,569	95,569	
ELC COVID Testing Award	8290									
ESSR I (COVID-19 Grant)	8290									
ESSR II (COVID-19 Grant)	8290		117,642	117,642						
ESSR III (COVID-19 Grant) (3213)	8290		580,824	580,824						
ESSER III - Learning Loss (3214)	8290									
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290		302,419	302,419					136,108	
Expanded Learning Opportunity (ELO): GEER II (3217)	8290		69,408	69,408						
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290		180,564	180,564						
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290									
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290									
Learning Loss & Mitigation (CRF)	8290									
Learning Loss & Mitigation (GEER)	8290									
Total, Federal Resources		-	2,509,451	2,509,451	-	1,319,279	1,319,279	213,946	402,666	31%
Other State Revenues										
Child Nutrition - State	8520		825,293	825,293		400,000	400,000			0%
Mandated Cost Reimbursement	8550	141,692		141,692	154,752		154,752			0%
State Lottery (Non Prop 20)	8560	617,178		617,178	476,850		476,850			0%
State Lottery (Prop 20)	8560		313,222	313,222		187,935	187,935			0%
CTE	8590	170,954		170,954	328,096		328,096			0%
Student ID/CAHSEE/Charter School ADA	8590		467,115	467,115						
In-Person Instruction Grant	8590		73,257	73,257						
Expanded Learning Opportunities Grant	8590									

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	Child Nutrition - Kitchen Infrastructure Upgrade	8590			-						
	Child Nutrition - Kitchen Infrastructure Training	8590		227,748	227,748						
	A-G Completion Grant: Access/Success	8590		161,381	161,381						Expanding A-G courses, part of restricted beginning balance
	A-G Completion Grant: Learning Loss/Mitigation	8590			-						Expanding A-G courses, part of restricted beginning balance
	CAL NEW: Ethnic Studies Block Grant	8590			-						part of restricted beginning balance
	Educator Effectiveness	8590		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		1,845,367	1,845,367						Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
	Learning Recovery Emergency Block Grant (7435)	8590		925,636	925,636						Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
	Special Ed - Mental Health (65460)	8590						21,872	41,558		
	Total, State Revenues		929,824	4,945,313	5,875,138	631,602	916,031	1,547,633	21,872	41,558	3%
	Other Local Revenues										
	Special Education - AB602	8311		2,759,779	2,759,779		2,745,310	2,745,310	469,099	677,588	25% \$978.72 + 8.22% COLA
	Food Service Sales	8634		55,311	55,311		50,000	50,000			0% Based on current sales as of January 2023
	Leases & Rentals	8650	1,044,241		1,044,241	976,000		976,000		108,355	11%
	Interest	8660	342,311		342,311	150,000		150,000			0%
	LAUSD SpEd Option 3 Grant	8679		32,301	32,301						higher receipt from SELPA
	Fundraising	8699	418,663		418,663	450,000		450,000		115,169	26%
	LAUSD SpEd Option 3 Learning Recovery Grant	8699			-						
	General Fund Contribution (unaudited only)	8980	(3,464,064)	3,464,064							ONLY for 22-23
	Total, Other Local Revenues		(1,658,848)	6,311,453	4,652,605	1,576,000	2,795,310	4,371,310	469,099	901,112	21%
	Total Revenues		30,556,026	13,766,218	44,322,244	38,647,858	5,030,619	43,678,477	3,976,844	10,197,897	23%
	B. Expenditures										
	Certificated Salaries										
	Teachers' Salaries-Full-Time	1110	12,474,550	1,780,787	14,255,337	11,569,469	1,700,134	13,269,603	1,200,912	2,293,536	17%
	Teachers Salaries-Librarian	1130	154,228		154,228	134,024		134,024	13,319	25,935	19%
	Teachers' Salaries-Substitute	1160	459,137	23,754	482,891	470,000		470,000	22,509	22,642	5% Board approved sub rate increase on 9/19 - increased by \$75,000
	Cert Pupil Supp Sal-Counselors	1210	888,922		888,922	942,528		942,528	83,829	163,208	17% Includes additional hours for counseling staff
	Cert Administrators	1310	1,078,965		1,078,965	909,644	143,142	1,052,786	68,141	150,685	14%
	Other Support/Step& Column Impact	1330			-	128,755		128,755			0%
	Auxiliaries/Periods/Net	1930			-			-			
	FTEs Increase/Decrease				-			-			
	Impact of Tentative UTLA Agreement				-	129,000		129,000			0%
	Certificated Off-Schedule Pay				-			-			
	ESSER II/III funded certificated time				-			-			
	ELO Related Certificated Time	1110			-	98,000		98,000			0% Estimated additional PD expense for 2023-24 (ELO)
	Total, Certificated Salaries		15,055,802	1,804,542	16,860,343	14,381,420	1,843,276	16,224,696	1,388,710	2,656,006	16%
	Classified Salaries										
	Instruct Aide	2110	37,990	752,330	790,320	-	913,047	913,047	65,690	77,286	8%
	Maint/Operations	2210	163,843		163,843	209,662		209,662	13,102	25,698	12%
	Classified Administrators	2310	499,579		499,579	458,369		458,369	39,250	78,499	17%
	Cler Tech Office Staff Sal-FT	2410	1,978,083		1,978,083	1,914,135		1,914,135	159,337	274,991	14%
	Food Services	2430		69,161	69,161	-	62,000	62,000	6,304	11,273	18% Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation

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Cler Tech Off Staff Sal-Sub	2460	40,333		40,333	-	60,000	60,000	-		0%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach and library support/textbook distribution/repair
Other Classified	2920	1,194,340		1,194,340	1,018,259	100,000	1,118,259	111,500	163,070	15%	
Math Paraprofessionals Positions/Hours	2920		178,277	178,277	-	166,783	166,783	13,896	14,074	8%	
Classified Retro				-	-		-				
Classified Additional Time				-			-				
ELO Related Classified Time	2920			-			-				
Total, Classified Salaries		3,914,167	999,769	4,913,935	3,600,425	1,301,830	4,902,255	409,079	644,891	13%	
Employee Benefits											
State Teachers Retirement System (STRS), Certificated Positions	3111	2,612,148	335,740	2,947,887	2,746,851	352,066	3,098,917	259,669	495,788	16%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23). Remained flat at 19.1% for 2023-24.
State Teachers Retirement System (STRS), Classified Positions	3112			-	59,824	-	59,824	7,234	9,617	16%	
Public Employees Retirement System (PERS), Certificated Positions	3211			-	79,045	-	79,045	2,397	6,218	8%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23) to 26.68% in 2023-24.
Public Employees Retirement System (PERS), Classified Positions	3212	814,672	201,131	1,015,803	960,593	347,328	1,307,922	73,344	123,756	9%	
OASDI, Certificated Positions	3311	32,087	-	32,087	33,263		33,263	1,136	2,119	6%	
OASDI, Classified Positions	3312	227,069	55,833	282,902	223,226	80,713	303,940	22,616	36,010	12%	
Medicare, Cert Positions	3331	216,124	26,130	242,254	208,531	26,728	235,258	19,953	38,208	16%	
Medicare, Class Positions	3332	56,525	15,243	71,768	52,206	18,877	71,083	5,844	9,161	13%	
Hlth & Wlfr Benefits, Cert	3411	2,050,871	316,073	2,366,944	2,411,840	295,897	2,707,737	383,271	595,713	22%	
Hlth & Wlfr Benefits, Class	3412	822,489	307,924	1,130,413	974,025	355,320	1,329,345	180,855	272,732	21%	Rate increase of approximately 8.1%
State Unemploy Insur, Cert Pos	3511	66,701	-	66,701	7,191	922	8,112	-	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
State Unemploy Insur, Clas Pos	3512	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)
Worker Comp Insur, Cert Pos	3611	128,664	-	128,664	143,460	-	143,460	47,648	59,643	42%	Based on 2023-24 insurance rates.
Worker Comp Insur, Class Pos	3612	55,142	-	55,142	61,483	-	61,483	20,495	25,618	42%	Based on 2023-24 insurance rates.
Lifetime Retiree Benefits, Cert	3911	521,991	-	521,991	553,000	-	553,000	77,616		0%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	121,945	-	121,945	237,000	-	237,000	16,857		0%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		7,755,012	1,258,075	9,013,087	8,753,339	1,478,501	10,231,840	1,118,933	1,674,582	16%	
Supplies											
Textbooks	4100	262	401,397	401,660	75,725	9,520	85,245	50,334	51,640	61%	Pending final textbook invoices to clear
Instructional Materials	4300	4,040	266,460	270,501		270,848	270,848	29,830	42,231	16%	IMA expense on track - usually expends by May 2024
Instructional Materials - CTE	4300			-		184,405	184,405	-	20,315	11%	CTE Expenses
Office (Tech) Supplies	4350	30,298	-	30,298	142,305	11,000	153,305	761	2,437	2%	
Other Supplies	4390	47,951	8,407	56,359	63,000	7,000	70,000	12,399	22,342	32%	
Non-Capitalized Equipment	4400	156,674	803,381	960,054	530,136	116,742	646,878	994,293	999,648	155%	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond
Food Service Supplies	4700		358,415	358,415		231,897	231,897	1,680	26,320	11%	Increase in number of meals served, resulting in increased food service supplies needed.
Total, Supplies		239,226	1,838,061	2,077,287	811,165	831,412	1,642,578	1,089,297	1,164,932	71%	
Services											
Mileage & Car Allowances	5210	1,772	820	2,592	2,000	1,000	3,000	570	629	21%	reduced mileage
Travel and Conferences	5220	58,216	43,963	102,178	50,000	80,000	130,000	6,873	9,925	8%	Not tracking as expected - will reduce line item by 2nd interim report.
Dues and Memberships/Subscriptions	5310	183,959	396,068	580,027	512,353	27,240	539,593	68,840	324,514	60%	
Insurance	5400	480,359	-	480,359	443,820		443,820	147,940	193,865	44%	Based on 2023-24 insurance rates.
Operations & Housekeeping Supplies	5510	319,375	11,239	330,614	251,700	-	251,700	11,246	43,577	17%	

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Utilities	5520	584,244	-	584,244	445,222		445,222		-	0%	
Rentals/Leases/Repairs	5610	453,707	28,968	482,675	338,500	-	338,500	50,650	117,758	35%	
Transportation	5811/5812	440,972	79,401	520,373	310,306	167,700	478,006	20,484	81,727	17%	Board approved transportation allocation of \$450k for 2022-23. As of 8/22/22, SpEd transportation rates have increased but was offset by reduction in late buses.
Oth Contracted Services	5800	26,504	-	26,504	38,298		38,298		-	0%	
STRS Int & Penalties	5803	390	-	390	1,200		1,200	4	4	0%	
Contracted Services	5810	1,752,960	2,418,463	4,171,423	1,842,095	2,180,046	4,022,140	314,814	590,478	15%	
Legal, Audit, & Election Costs	5821	66,047	271,814	337,861	123,367	262,891	386,258	77,499	142,645	37%	On pace to exceed expenditures - Cleared approx. \$50k of prior year invoices
Advertisement	5831	1,200	-	1,200	1,500		1,500		-	0%	
Computer/Technlgy Related Serv	5840	5,765	-	5,765	18,900		18,900		-	0%	
Conslt/Ind Contractors(NonEmp)	5850	232,621	-	232,621	150,000		150,000		15,018	10%	Teachers on Reserve - Sub teacher backfill
Fingprpt,Phys, XRY&Oth Emp Cst	5860	15,254	-	15,254	16,483		16,483	1,517	3,164	19%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	186,980	75,275	262,255	114,500	-	114,500	23,333	98,497	86%	
Communications Services	5910	44,196	-	44,196	60,690		60,690		14,247	23%	
Total, Services		4,854,520	3,326,011	8,180,531	4,720,934	2,718,877	7,439,811	723,770	1,636,048	22%	
Captial Outlay											
Sites & Improvement	6100										
Buildings & Improvement	6200				440,500		440,500	4,928	61,610	14%	\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 & beyond
Equipment & Technology	6400				1,664,208		1,664,208			0%	
Equipment/Furniture Replacement	6500										
Total, Captial Outlay					2,104,708	-	2,104,708	4,928	61,610	3%	
Depreciation Expense (Financial Reporting Basis)	6900	709,714	97,070	806,784	1,140,000	-	1,140,000	-		0%	
Other Outgo											
Indirect Cost (LAUSD)	7299	181,115	145,956	327,071	364,403		364,403	58,377	84,322	23%	Calculated at a rate of 1% of LCFF revenue
Interest	7438	4,547	1,215	5,762							Track loan to end April 2023
Fund 09 to Fund 20 Payment (Unaudited Only)											
Total, Other Outgo		185,662	147,171	332,833	364,403	-	364,403	58,377	84,322	23%	
Total Expenditures (Financial Reporting Basis)		32,714,103	9,470,698	42,184,801	33,771,685	8,173,897	41,945,582	4,788,167	7,860,781	19%	
Total Expenditures (Cash Reporting Basis)		32,004,389	9,373,628	41,378,016	34,736,394	8,173,897	42,910,290	4,793,095	7,922,392	18%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		(2,158,077)	4,295,519	2,137,443	4,876,173	(3,143,277)	1,732,895	(811,323)	2,337,115		Note - Ending balance is inflated because it does not yet account for the impact of bargaining. UTLA agreement approved in Aug 2023 - still pending PESPU/unrep
C. Ending Balance: Excess (Deficiency) - Cash Reporting		(1,448,363)	4,392,590	2,944,227	3,911,464	(3,143,277)	768,187	(816,251)	2,275,505		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		(2,158,077)	4,295,519	2,137,443	4,876,173	(3,143,277)	1,732,895	(811,323)	2,337,115		
E. Fund Balance											