

Palisades Charter High School - 2023-2024 Second Interim Actuals to Date - January 31, 2024

ADA	2023-2024 Adopted Budget, Approved June 2023			2023-2024 First Interim Projections, 10/31/23			2023-2024	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			% of Budget Received/Spent	Comments	
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 12/31/23	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total		
<b>A. Revenues</b>													\$ 12,008.00	
LCFF/Revenue Limit Sources														
State Aid	8011	16,191,849		16,191,849	16,252,102		16,252,102	7,200,054	8,608,760	15,613,270		15,613,270	55%	ADA estimate at 2800 for 23/24 FY, per FCMAT Calc 1/31/24
Education Protection Act	8012	10,932,076		10,932,076	10,338,879		10,338,879	4,981,737	4,981,737	10,320,450		10,320,450	48%	ADA estimate at 2800 for 23/24 FY, per FCMAT Calc 1/31/24
State Aid (Prior Years)	8019			-			-					-		
In Lieu of Property Tax	8096	9,316,331		9,316,331	9,838,902		9,838,902	4,740,825	5,499,357	9,821,364		9,821,364	56%	calculated at \$3507.63/ADA per LAUSD RSA
<b>Total, LCFF/Revenue Limit Resources</b>		<b>36,440,256</b>	<b>-</b>	<b>36,440,256</b>	<b>36,429,883</b>	<b>-</b>	<b>36,429,883</b>	<b>16,922,616</b>	<b>19,089,854</b>	<b>35,755,084</b>	<b>-</b>	<b>35,755,084</b>	<b>53%</b>	
<b>Federal Revenues</b>														
Special Education - IDEA	8181		685,262	685,262		682,428	682,428	328,825	381,437		681,212	681,212	56%	\$243.29/ADA
Child Nutrition - Federal	8220		200,000	200,000		200,000	200,000	540	16,834		200,000	200,000	8%	
Other Federal				-			-					-		
Title I	8290		300,803	300,803		248,551	248,551	-			255,285	255,285	0%	per CDE 1/31/24
Title II	8290		60,677	60,677		49,740	49,740				49,690	49,690	0%	per CDE 1/31/24
Title III - English Learners (4203)	8290		3,069	3,069		2,849	2,849				2,849	2,849	0%	per CDE 1/31/24
Title III - Immigrant (4201)	8290		5,150	5,150		-	-				-	-	0%	per CDE 1/31/24
Title IV	8290		23,591	23,591		21,409	21,409				21,409	21,409	0%	per CDE 1/31/24
Perkins	8290		40,728	40,728		40,728	40,728	85	85		40,728	40,728	0%	
Dept of Rehab	8290			-			-					-		
Child Nutrition - Supply Chain (5466)	8220		-	-		95,569	95,569	95,569	95,569		95,569	95,569	100%	
ELC COVID Testing Award	8290			-			-					-		
ESSR I (COVID-19 Grant)	8290			-			-					-		
ESSR II (COVID-19 Grant)	8290			-			-					-		
ESSR III (COVID-19 Grant) (3213)	8290			-		665,752	665,752	221,454	221,454		665,752	665,752	33%	recognizing total allocation, must be spent by 9/30/2024
ESSR III - Learning Loss (3214)	8290			-		442,909	442,909				442,909	442,909	0%	recognizing total allocation, must be spent by 9/30/2024
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290			-			-					-		
Expanded Learning Opportunity (ELO): GEER II (3217)	8290			-			-					-		
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290			-		16,578	16,578	16,578	16,578		16,578	16,578	100%	Remaining amount in grant
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290			-		339,839	339,839	84,960	84,960		339,839	339,839	25%	recognizing total allocation, must be spent by 9/30/2024
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290			-		1,368	1,368	1,368	1,368		1,368	1,368	100%	
Learning Loss & Mitigation (CRF)	8290			-			-					-		
Learning Loss & Mitigation (GEER)	8290			-			-					-		
<b>Total, Federal Resources</b>		<b>-</b>	<b>1,319,279</b>	<b>1,319,279</b>	<b>-</b>	<b>2,807,720</b>	<b>2,807,720</b>	<b>749,380</b>	<b>818,285</b>	<b>-</b>	<b>2,813,188</b>	<b>2,813,188</b>	<b>29%</b>	
<b>Other State Revenues</b>														
Child Nutrition - State	8520		400,000	400,000		400,000	400,000	51,252	51,252		400,000	400,000	13%	
Mandated Cost Reimbursement	8550	154,752		154,752	154,752		154,752	148,426	148,426	148,426		148,426	100%	\$55.17/ADA
State Lottery (Non Prop 20)	8560	476,850		476,850	496,485		496,485	268,311	268,311	495,600		495,600	54%	\$177/ADA
State Lottery (Prop 20)	8560		187,935	187,935		201,960	201,960	38,139	38,139		201,600	201,600	19%	\$72/ADA
CTE	8590		328,096	328,096		458,967	458,967	458,967	458,967		458,967	458,967	100%	includes carryover from 21/22 FY
Student ID/CAHSEE/Charter School ADA	8590			-			-					-		
In-Person Instruction Grant	8590			-		410,084	410,084	410,084	410,084		410,084	410,084	100%	Remaining amount of IPI Grant
Expanded Learning Opportunities Grant	8590			-			-					-		
Child Nutrition - Kitchen Infrastructure Upgrade	8590			-			-					-		
Child Nutrition - Kitchen Infrastructure Training	8590			-			-					-		part of restricted beginning balance
A-G Completion Grant: Access/Success	8590			-			-					-		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			-			-					-		part of restricted beginning balance
Arts, Music & Instructional Materials Block Grant (6762)	8590			-		859,896	859,896	859,896	859,896		859,896	859,896	100%	Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)
Learning Recovery Emergency Block Grant (7435)	8590			-		(264,144)	(264,144)	(264,144)	(264,144)		(264,144)	(264,144)	100%	Negative revenue adjustment by the state
Special Ed - Mental Health (65460)	8590			-		200,558	200,558	100,616	120,302		200,200	200,200	60%	\$71.50/ADA, New for 23/24
<b>Total, State Revenues</b>		<b>631,602</b>	<b>916,031</b>	<b>1,547,633</b>	<b>651,237</b>	<b>2,267,321</b>	<b>2,918,557</b>	<b>2,071,546</b>	<b>2,091,233</b>	<b>644,026</b>	<b>2,266,603</b>	<b>2,910,629</b>	<b>72%</b>	

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	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 12/31/23	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total		
<b>Other Local Revenues</b>														
Special Education - AB602	8311		2,745,310	2,745,310		2,704,301	2,704,301	1,303,054	1,511,543		2,699,480	2,699,480	56%	\$964.10/ADA
Food Service Sales	8634		50,000	50,000		50,000	50,000	15,745	15,746		35,000	35,000	45%	Reduced as a result of lower a la carte sales
Leases & Rentals	8650	976,000		976,000	976,000		976,000	322,557	416,571		976,000	976,000	43%	
Interest	8660	150,000		150,000	100,000		100,000	121,098	121,977		200,000	200,000	61%	
LAUSD SpEd Option 3 Grant	8679	-	-	-			-		120,666		120,666	120,666	100%	Increased interest due to higher rates at county treasury
Fundraising	8699	450,000		450,000	400,000		400,000	242,552	275,215		400,000	400,000	69%	Reduced fundraising revenue by \$50k
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-	-	-			-				-	-		
General Fund Contribution (unaudited only)	8980													
<b>Total, Other Local Revenues</b>		<b>1,576,000</b>	<b>2,795,310</b>	<b>4,371,310</b>	<b>1,476,000</b>	<b>2,754,301</b>	<b>4,230,301</b>	<b>2,005,006</b>	<b>2,461,718</b>	<b>-</b>	<b>4,431,146</b>	<b>4,431,146</b>	<b>56%</b>	
<b>Total Revenues</b>		<b>38,647,858</b>	<b>5,030,619</b>	<b>43,678,477</b>	<b>38,557,120</b>	<b>7,829,341</b>	<b>46,386,461</b>	<b>21,748,548</b>	<b>24,461,089</b>	<b>36,399,110</b>	<b>9,510,937</b>	<b>45,910,047</b>	<b>53%</b>	
<b>B. Expenditures</b>														
<b>Certificated Salaries</b>														
Teachers' Salaries-Full-Time	1110	11,569,469	1,700,134	13,269,603	12,379,331	1,819,143	14,198,475	5,915,710	5,891,244	12,259,331	1,819,143	14,078,475	42%	
Teachers Salaries-Librarian	1130	134,024		134,024	165,024		165,024	47,406	75,392	165,024		165,024	46%	
Teachers' Salaries-Substitute	1160	395,000		395,000	470,000		470,000	210,359	210,784	470,000		470,000	45%	Board approved sub rate increase on 9/19 - increased by \$75,000
Cert Pupil Supp Sal-Counselors	1210	942,528		942,528	1,008,505		1,008,505	397,713	397,713	1,008,505		1,008,505	39%	Includes additional hours for counseling staff
Cert Administrators	1310	909,644	143,142	1,052,786	973,319	153,162	1,126,481	359,778	378,452	893,319		893,319	42%	
Other Support/Step& Column Impact	1330	128,755		128,755	128,755		128,755			128,755		128,755	0%	
Auxiliaries/Periods/Net	1930			-			-					-		
FTEs Increase/Decrease				-			-					-		
Impact of Tentative UTLA Agreement		129,000		129,000	129,000		129,000					-		
Certificated Off-Schedule Pay				-			-					-		
ESSER II/III funded certificated time				-			-					-		
ELO Related Certificated Time	1110	98,000		98,000	98,000		98,000			98,000		98,000	0%	Estimated additional PD expense for 2023-24 (ELO)
<b>Total, Certificated Salaries</b>		<b>14,306,420</b>	<b>1,843,276</b>	<b>16,149,696</b>	<b>15,351,935</b>	<b>1,972,305</b>	<b>17,324,240</b>	<b>6,930,966</b>	<b>6,953,585</b>	<b>15,022,935</b>	<b>1,819,143</b>	<b>16,842,078</b>	<b>41%</b>	
<b>Classified Salaries</b>														
Instruct Aide	2110	-	913,047	913,047	-	913,047	913,047	322,373	344,383		858,047	858,047	40%	
Maint/Operations	2210	209,662		209,662	209,662		209,662	97,257	103,146	209,662		209,662	49%	
Classified Administrators	2310	458,369		458,369	490,455		490,455	237,318	249,042	449,955		449,955	55%	
Cler Tech Office Staff Sal-FT	2410	1,914,135		1,914,135	1,914,135		1,914,135	720,095	759,181	1,914,135		1,914,135	40%	
Food Services	2430	-	62,000	62,000	-	62,000	62,000	29,015	36,077		66,340	66,340	54%	Includes additional hours for summer: free/reduced outreach, orientation & Universal meal implementation
Cler Tech Off Staff Sal-Sub	2460	-	60,000	60,000	-	60,000	60,000	-	-		30,000	30,000	0%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach and library support/textbook distribution/repair
Other Classified	2920	1,018,259	100,000	1,118,259	1,018,259	100,000	1,118,259	472,121	487,933	860,259	100,000	960,259	51%	
Math Paraprofessionals	2920	-	166,783	166,783	-	166,783	166,783	104,226	111,443		210,783	210,783	53%	
Positions/Hours		-		-			-					-		
Classified Retro				-			-					-		
Classified Additional Time				-			-					-		
ELO Related Classified Time	2920			-			-					-		
<b>Total, Classified Salaries</b>		<b>3,600,425</b>	<b>1,301,830</b>	<b>4,902,255</b>	<b>3,632,511</b>	<b>1,301,830</b>	<b>4,934,341</b>	<b>1,982,405</b>	<b>2,091,204</b>	<b>3,434,011</b>	<b>1,265,170</b>	<b>4,699,181</b>	<b>45%</b>	
<b>Employee Benefits</b>														
State Teachers Retirement System (STRS), Certificated Positions	3111	2,732,526	352,066	3,084,592	2,932,220	376,710	3,308,930	1,284,471	1,288,490	2,991,066	362,191	3,353,258	38%	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	59,824		59,824	28,550	30,316	59,824		59,824	51%	
Public Employees Retirement System (PERS), Certificated Positions	3211	79,045	-	79,045	49,045		49,045	13,912	13,931	37,045		37,045	38%	
Public Employees Retirement System (PERS), Classified Positions	3212	960,593	347,328	1,307,922	969,154	347,328	1,316,482	366,841	388,357	916,194	337,547	1,253,741	31%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23) to 26.68% in 2023-24.
OASDI, Certificated Positions	3311	33,263		33,263	33,263		33,263	8,405	8,605	23,263		23,263	37%	
OASDI, Classified Positions	3312	223,226	80,713	303,940	225,216	80,713	305,929	109,097	114,742	212,909	78,441	291,349	39%	
Medicare, Cert Positions	3331	207,443	26,728	234,171	222,603	28,598	251,201	100,021	100,429	217,833	26,378	244,210	41%	
Medicare, Class Positions	3332	52,206	18,877	71,083	52,671	18,877	71,548	28,339	29,929	49,793	18,345	68,138	44%	

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Hlth & Wlfr Benefits, Cert	3411	2,411,840	295,897	2,707,737	2,411,840	295,897	2,707,737	1,244,248	1,463,073	2,396,840	295,897	2,692,737	54%	Rate increase of approximately 8.1%
Hlth & Wlfr Benefits, Class	3412	974,025	355,320	1,329,345	974,025	355,320	1,329,345	581,288	683,548	944,025	355,320	1,299,345	53%	Rate increase of approximately 8.1%
State Unemploy Insur, Cert Pos	3511	7,153	922	8,075	7,676	986	8,662	23,758	28,044	47,517		47,517	59%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
State Unemploy Insur, Clas Pos	3512	1,800	651	2,451	1,816	651	2,467	10,182	12,019	20,364		20,364	59%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
Worker Comp Insur, Cert Pos	3611	143,460	-	143,460	143,460	-	143,460	96,310	108,265	143,460		143,460	75%	Based on 2023-24 insurance rates.
Worker Comp Insur, Class Pos	3612	61,483	-	61,483	61,483	-	61,483	41,465	46,587	61,483		61,483	76%	Based on 2023-24 insurance rates.
Lifetime Retiree Benefits, Cert	3911	553,000	-	553,000	553,000	-	553,000	244,381	287,408	553,000		553,000	52%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000	-	237,000	237,000	-	237,000	47,915	56,405	237,000		237,000	24%	must fund at this level per actuary & LAUSD recommendation
<b>Total, Employee Benefits</b>		<b>8,737,889</b>	<b>1,478,501</b>	<b>10,216,390</b>	<b>8,934,296</b>	<b>1,505,081</b>	<b>10,439,377</b>	<b>4,229,184</b>	<b>4,660,149</b>	<b>8,911,616</b>	<b>1,474,119</b>	<b>10,385,735</b>	<b>45%</b>	
<b>Supplies</b>														
Textbooks	4100	75,725	9,520	85,245		85,245	85,245	73,137	84,486		87,745	87,745	96%	Pending final textbook invoices to clear
Instructional Materials	4300		270,848	270,848	-	270,848	270,848	120,695	134,384	230,848		230,848	58%	BMA expense on track - usually expends by May 2024
Instructional Materials - CTE	4300		184,405	184,405		184,405	184,405	99,107	103,394		184,405	184,405	56%	CTE Expenses
Office (Tech) Supplies	4350	142,305	11,000	153,305	142,305	11,000	153,305	38,859	45,591	142,305	11,000	153,305	30%	
Other Supplies	4390	63,000	7,000	70,000	63,000	7,000	70,000	29,175	37,864	63,000	7,000	70,000	54%	
Non-Capitalized Equipment	4400	530,136	116,742	646,878	530,136	650,000	1,180,136	1,073,917	1,079,404	575,136	650,000	1,225,136	88%	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond
Food Service Supplies	4700		231,897	231,897		231,897	231,897	167,981	187,288		321,897	321,897	58%	Increase in number of meals served, resulting in increased food service supplies needed.
<b>Total, Supplies</b>		<b>811,165</b>	<b>831,412</b>	<b>1,642,578</b>	<b>735,441</b>	<b>1,440,395</b>	<b>2,175,836</b>	<b>1,602,871</b>	<b>1,672,411</b>	<b>1,011,289</b>	<b>1,262,047</b>	<b>2,273,336</b>	<b>74%</b>	
<b>Services</b>														
Mileage & Car Allowances	5210	2,000	1,000	3,000	2,000	1,000	3,000	2,155	3,829	4,000	1,000	5,000	77%	Not tracking - reduced mileage
Travel and Conferences	5220	50,000	80,000	130,000	40,000	60,000	100,000	44,206	54,486	15,000	60,000	75,000	73%	Not tracking - reduced by \$30k
Dues and Memberships/Subscriptions	5310	512,353	27,240	539,593	512,353	27,240	539,593	440,198	445,090	512,353	27,240	539,593	82%	
Insurance	5400	443,820		443,820	443,820		443,820	342,305	379,290	443,820		443,820	85%	Based on 2023-24 insurance rates.
Operations & Housekeeping Supplies	5510	251,700	-	251,700	271,700		271,700	174,231	196,182	311,700		311,700	63%	Increased by \$20k
Utilities	5520	445,222		445,222	445,222		445,222	63,573	125,207	445,222		445,222	28%	
Rentals/Leases/Repairs	5610	338,500	-	338,500	374,500		374,500	256,007	302,868	393,500		393,500	77%	Increased by \$36k based on unforeseen repairs
Transportation	5811/5812	310,306	167,700	478,006	310,306	185,700	496,006	351,424	467,725	320,306	240,700	561,006	83%	Offset of \$29K for parent payment in Feb 24
Oth Contracted Services	5800	38,298		38,298				10,737	16,430	38,298		38,298	43%	
STRS Int & Penalties	5803	1,200		1,200	1,200		1,200	647	699	1,200		1,200	58%	
Contracted Services	5810	1,842,095	2,180,046	4,022,140	1,842,095	2,180,046	4,022,140	1,752,016	2,110,729	1,762,095	2,180,046	3,942,140	54%	
Legal, Audit, & Election Costs	5821	123,367	262,891	386,258	123,367	332,891	456,258	222,919	269,598	111,367	332,891	444,258	61%	Increased by \$70k to account for prior year invoices
Advertisement	5831	1,500		1,500	1,500		1,500	-	-	1,500		1,500	0%	
Computer/Techngly Related Serv	5840	18,900		18,900	18,900		18,900	-	5,750	18,900		18,900	30%	
Consl/Ind Contractors(NonEmp)	5850	150,000		150,000	150,000		150,000	105,724	115,855	200,000		200,000	58%	Teachers on Reserve - Sub teacher backfill
Fingprpt,Phys, XRY&Oth Emp Cst	5860	16,483		16,483	16,483		16,483	6,463	7,788	16,483		16,483	47%	Hiring costs significantly exceeded prior years - higher staff turnover (FTEs & contractors) resulted in more background clearances/checks, etc.
Other Services	5890	114,500	-	114,500	114,500		114,500	139,579	141,611	194,500		194,500	73%	
Communications Services	5910	60,690		60,690	60,690		60,690	27,375	28,362	60,690		60,690	47%	
<b>Total, Services</b>		<b>4,720,934</b>	<b>2,718,877</b>	<b>7,439,811</b>	<b>4,728,635</b>	<b>2,786,877</b>	<b>7,515,512</b>	<b>3,939,559</b>	<b>4,671,498</b>	<b>4,850,934</b>	<b>2,841,877</b>	<b>7,692,811</b>	<b>61%</b>	
<b>Capitol Outlay</b>														
Sites & Improvement	6100													
Buildings & Improvement	6200	440,500		440,500	440,500		440,500	94,236	98,236	440,500		440,500	22%	\$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	1,664,208		1,664,208	601,864	1,235,998	1,664,208		1,664,208	74%	
Equipment/Furniture Replacement	6500													
<b>Total, Capitol Outlay</b>		<b>2,104,708</b>	<b>-</b>	<b>2,104,708</b>	<b>2,104,708</b>	<b>-</b>	<b>2,104,708</b>	<b>696,101</b>	<b>1,334,234</b>	<b>2,104,708</b>	<b>-</b>	<b>2,104,708</b>	<b>63%</b>	
Depreciation Expense (Financial Reporting Basis)	6900	1,140,000	-	1,140,000	1,042,930	97,070	1,140,000		665,000	1,042,930	97,070	1,140,000	58%	
<b>Other Outgo</b>														
Indirect Cost (LAUSD)	7299	364,403		364,403	364,299		364,299	162,157	188,102	357,551		357,551	53%	Calculated at a rate of 1% of LCFF revenue
Interest	7438	-		-	-		-					-		
Fund 09 to Fund 20 Payment (Unaudited Only)														
<b>Total, Other Outgo</b>		<b>364,403</b>	<b>-</b>	<b>364,403</b>	<b>364,299</b>	<b>-</b>	<b>364,299</b>	<b>162,157</b>	<b>188,102</b>	<b>357,551</b>	<b>-</b>	<b>357,551</b>	<b>53%</b>	

Palisades Charter High School - 2023-2024 Second Interim Actuals to Date - January 31, 2024

ADA	Obj Code	2023-2024 Adopted Budget, Approved June 2023			2023-2024 First Interim Projections, 10/31/23			2023-2024	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			% of Budget Received/Spent	Comments
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 12/31/23	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total		
		33,681,235	8,173,897	41,855,132	34,790,047	9,103,559	43,893,606	18,847,141	20,901,949	34,631,265	8,759,427	43,390,692	48%	
		34,645,944	8,173,897	42,819,840	35,851,825	9,006,489	44,858,314	19,543,242	21,571,184	35,693,043	8,662,357	44,355,400	49%	
		4,966,623	(3,143,277)	1,823,345	3,767,073	(1,274,218)	2,492,856	2,901,406	3,559,140	1,767,845	751,510	2,519,355		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
		4,001,914	(3,143,277)	858,637	2,705,295	(1,177,148)	1,528,147	2,205,306	2,889,905	706,067	848,580	1,554,646		(Revenue - Expenses: Cash Reporting Basis)
		4,966,623	(3,143,277)	1,823,345	3,767,073	(1,274,218)	2,492,856	2,901,406	3,559,140	1,767,845	751,510	2,519,355		

Charter Number: \_\_\_\_\_

037

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Charter School Official  
(Original signature required)

Printed Name: Juan Pablo Herrera

Title: Chief Business Officer

For additional information on the interim report, please contact:

Charter School Contact:

Juan Pablo Herrera

Name

Chief Business Officer

Title

310-230-7238

Telephone

jherrera@palhigh.org

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	36,440,256.00	36,429,883.00	19,089,854.00	35,755,084.00	(674,799.00)	-1.9%
2) Federal Revenue		8100-8299	1,319,280.00	2,807,720.00	818,285.23	2,813,188.00	5,468.00	0.2%
3) Other State Revenue		8300-8599	1,547,633.00	2,918,558.00	2,091,232.11	2,910,629.00	(7,929.00)	-0.3%
4) Other Local Revenue		8600-8799	4,371,310.00	4,230,301.00	2,461,717.55	4,431,146.00	200,845.00	4.7%
5) TOTAL, REVENUES			43,678,479.00	46,386,462.00	24,461,088.89	45,910,047.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	16,149,696.00	17,324,240.00	6,953,584.93	16,842,078.00	482,162.00	2.8%
2) Classified Salaries		2000-2999	4,902,255.00	4,934,341.00	2,091,204.38	4,699,181.00	235,160.00	4.8%
3) Employee Benefits		3000-3999	10,216,390.00	10,439,377.00	4,660,149.22	10,385,735.00	53,642.00	0.5%
4) Books and Supplies		4000-4999	1,642,578.00	2,175,836.00	1,672,410.82	2,273,336.00	(97,500.00)	-4.5%
5) Services and Other Operating Expenses		5000-5999	7,439,811.00	7,515,513.00	4,671,498.19	7,692,810.00	(177,297.00)	-2.4%
6) Depreciation and Amortization		6000-6999	1,140,000.00	1,140,000.00	665,000.00	1,140,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	364,403.00	364,299.00	188,102.00	357,551.00	6,748.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			41,855,133.00	43,893,606.00	20,901,949.54	43,390,691.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,823,346.00	2,492,856.00	3,559,139.35	2,519,356.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,823,346.00	2,492,856.00	3,559,139.35	2,519,356.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,809,202.07	9,809,202.07		9,809,202.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,809,202.07	9,809,202.07		9,809,202.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,809,202.07	9,809,202.07		9,809,202.07		
2) Ending Net Position, June 30 (E + F1e)			11,632,548.07	12,302,058.07		12,328,558.07		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,535,028.48	3,920,780.48		3,884,185.48		
c) Unrestricted Net Position		9790	8,097,519.59	8,381,277.59		8,444,372.59		
<b>LCFF SOURCES</b>								
Principal Apportionment								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	16,191,849.00	16,252,102.00	8,608,760.00	15,613,270.00	(638,832.00)	-3.9%
Education Protection Account State Aid - Current Year		8012	10,932,076.00	10,338,879.00	4,981,737.00	10,320,450.00	(18,429.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	9,316,331.00	9,838,902.00	5,499,357.00	9,821,364.00	(17,538.00)	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>36,440,256.00</b>	<b>36,429,883.00</b>	<b>19,089,854.00</b>	<b>35,755,084.00</b>	<b>(674,799.00)</b>	<b>-1.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	200,000.00	295,569.00	112,403.00	295,569.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	685,262.00	682,428.00	381,437.00	681,212.00	(1,216.00)	-0.2%
Title I, Part A, Basic	3010	8290	300,803.00	248,551.00	0.00	255,285.00	6,734.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,677.00	49,740.00	0.00	49,690.00	(50.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	5,150.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,069.00	2,849.00	0.00	2,849.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	23,591.00	21,409.00	0.00	21,409.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290					0.00	
Career and Technical Education	3500-3599	8290	40,728.00	40,728.00	85.00	40,728.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,466,446.00	324,360.23	1,466,446.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,319,280.00</b>	<b>2,807,720.00</b>	<b>818,285.23</b>	<b>2,813,188.00</b>	<b>5,468.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	400,000.00	400,000.00	51,252.08	400,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	154,752.00	154,752.00	148,426.00	148,426.00	(6,326.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	664,785.00	698,445.00	306,449.62	697,200.00	(1,245.00)	-0.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	328,096.00	458,967.00	458,966.57	458,967.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,206,394.00	1,126,137.84	1,206,036.00	(358.00)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,547,633.00</b>	<b>2,918,558.00</b>	<b>2,091,232.11</b>	<b>2,910,629.00</b>	<b>(7,929.00)</b>	<b>-0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	15,745.50	35,000.00	(15,000.00)	-30.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	976,000.00	976,000.00	416,571.13	976,000.00	0.00	0.0%
Interest		8660	150,000.00	100,000.00	121,977.19	200,000.00	100,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,745,310.00	2,704,301.00	1,632,208.61	2,820,146.00	115,845.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	450,000.00	400,000.00	275,215.12	400,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,371,310.00</b>	<b>4,230,301.00</b>	<b>2,461,717.55</b>	<b>4,431,146.00</b>	<b>200,845.00</b>	<b>4.7%</b>
<b>TOTAL, REVENUES</b>			<b>43,678,479.00</b>	<b>46,386,462.00</b>	<b>24,461,088.89</b>	<b>45,910,047.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,154,382.00	15,189,254.00	6,177,420.00	14,940,254.00	249,000.00	1.6%
Certificated Pupil Support Salaries		1200	942,528.00	1,008,505.00	397,713.35	1,008,505.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,786.00	1,126,481.00	378,451.58	893,319.00	233,162.00	20.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,149,696.00	17,324,240.00	6,953,584.93	16,842,078.00	482,162.00	2.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	913,047.00	913,047.00	344,382.70	858,047.00	55,000.00	6.0%
Classified Support Salaries		2200	271,662.00	271,662.00	103,145.63	276,002.00	(4,340.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	458,369.00	490,455.00	249,042.01	449,955.00	40,500.00	8.3%
Clerical, Technical and Office Salaries		2400	1,974,135.00	1,974,135.00	795,257.94	1,944,135.00	30,000.00	1.5%
Other Classified Salaries		2900	1,285,042.00	1,285,042.00	599,376.10	1,171,042.00	114,000.00	8.9%
TOTAL, CLASSIFIED SALARIES			4,902,255.00	4,934,341.00	2,091,204.38	4,699,181.00	235,160.00	4.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,144,416.00	3,368,754.00	1,318,805.44	3,413,082.00	(44,328.00)	-1.3%
PERS		3201-3202	1,386,967.00	1,365,527.00	402,288.04	1,290,786.00	74,741.00	5.5%
OASDI/Medicare/Alternative		3301-3302	642,456.00	661,942.00	253,705.93	626,961.00	34,981.00	5.3%
Health and Welfare Benefits		3401-3402	4,037,082.00	4,037,082.00	2,146,621.47	3,992,082.00	45,000.00	1.1%
Unemployment Insurance		3501-3502	10,526.00	11,129.00	40,062.36	67,881.00	(56,752.00)	-509.9%
Workers' Compensation		3601-3602	204,943.00	204,943.00	154,852.78	204,943.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	790,000.00	790,000.00	343,813.20	790,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,216,390.00	10,439,377.00	4,660,149.22	10,385,735.00	53,642.00	0.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	85,245.00	85,245.00	84,485.66	87,745.00	(2,500.00)	-2.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	494,153.00	678,558.00	295,459.09	638,558.00	40,000.00	5.9%
Noncapitalized Equipment		4400	831,283.00	1,180,136.00	1,105,177.77	1,225,136.00	(45,000.00)	-3.8%
Food		4700	231,897.00	231,897.00	187,288.30	321,897.00	(90,000.00)	-38.8%
TOTAL, BOOKS AND SUPPLIES			1,642,578.00	2,175,836.00	1,672,410.82	2,273,336.00	(97,500.00)	-4.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	133,000.00	103,000.00	58,314.66	80,000.00	23,000.00	22.3%
Dues and Memberships		5300	539,593.00	539,593.00	445,089.82	539,593.00	0.00	0.0%
Insurance		5400-5450	443,820.00	443,820.00	379,290.00	443,820.00	0.00	0.0%
Operations and Housekeeping Services		5500	696,922.00	716,922.00	303,063.14	756,922.00	(40,000.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	338,500.00	374,500.00	321,193.57	393,500.00	(19,000.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,227,286.00	5,276,988.00	3,136,185.23	5,418,285.00	(141,297.00)	-2.7%
Communications		5900	60,690.00	60,690.00	28,361.77	60,690.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,439,811.00	7,515,513.00	4,671,498.19	7,692,810.00	(177,297.00)	-2.4%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	1,140,000.00	1,140,000.00	665,000.00	1,140,000.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			1,140,000.00	1,140,000.00	665,000.00	1,140,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	364,403.00	364,299.00	188,102.00	357,551.00	6,748.00	1.9%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			364,403.00	364,299.00	188,102.00	357,551.00	6,748.00	1.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			41,855,133.00	43,893,606.00	20,901,949.54	43,390,691.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	.92
6266	Educator Effectiveness, FY 2021-22	210,503.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,785,532.00
7412	A-G Access/Success Grant	244,290.56
7413	A-G Learning Loss Mitigation Grant	62,636.00
7435	Learning Recovery Emergency Block Grant	1,581,223.00
Total, Restricted Net Position		3,884,185.48