ADA		2023-2024 Adopted Budget, Approved June 2023			2023-2024	First Interim I 10/31/23	Projections,	2023-2024	2023-2024	2023-2024 2nd Interim Projections, 1/31/24			% of Budget Received/ Spent	Comments
	Obj	**		m . 1	**			Actuals to Date,	Actuals to		D	m . 1		
A. Revenues	Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	12/31/23	Date, 1/31/24	Unrestricted	Restricted	Total		\$ 12,008,00
LCFF/Revenue Limit Sources														\$ 12,008.00
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	10,191,849		10,191,849	10,232,102		10,232,102	4,981,737	4,981,737	10,320,450		10,320,450		ADA estimate at 2800 for 23/24 FY, per FCMAT Calc 1/31/24 ADA estimate at 2800 for 23/24 FY, per FCMAT Calc 1/31/24
State Aid (Prior Years)	8012	10,932,070		10,932,070	10,336,679		10,336,679	4,901,737	4,901,737	10,320,430		10,320,430	40/0	ADA estimate at 2000 for 23/24 FT, per FCMAT Care 1/31/24
In Lieu of Propety 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
Total, LCFF/Revenue Limit Resources	0070	36,440,256	_	36,440,256	36,429,883	_	36,429,883	16,922,616	19,089,854	35,755,084	_	35,755,084	53%	
Total, Del 17/Revenue Elinit Resources		20,440,230		30,440,230	30,427,003		30,427,003	10,722,010	17,007,034	23,733,004		23,733,004	3570	
Federal Revenues														
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		-	-		-		-	-		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		recognizing total allocation, must be spent by 9/30/2024
ESSER III - Learning Loss (3214) Expanded Learning Opportunity (ELO): ESSER II	8290			-		442,909	442,909				442,909	442,909	0%	recognizing total allocation, must be spent by 9/30/2024
(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			=			-					-		
Total, Federal Resources	\sqcup	-	1,319,279	1,319,279	-	2,807,720	2,807,720	749,380	818,285	-	2,813,188	2,813,188	29%	
Other State Revenues														
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	400,000	154,752	154,752	400,000	154,752	148,426	148,426	148,426	400,000	148,426		\$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		\$177/ADA
State Lottery (Prop 20)	8560	,	187,935	187,935	.,0,.05	201,960	201,960	38,139	38,139	.,,,,,,,	201,600	201,600		\$72/ADA
CTE	8590		328,096	328,096		458,967	458,967	458,967	458,967		458,967	458,967		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		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
Total, State Revenues		631,602	916,031	1,547,633	651,237	2,267,321	2,918,557	2,071,546	2.091,233	644,026	2,266,603	2,910,629	72%	

ADA		2023-2024 Adopted Budget, Approved June 2023			2023-2024	First Interim I 10/31/23	Projections,	2023-2024	2023-2024	2023-2024 2nd Interim Projections, RR				, Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 12/31/23	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total		
	Coue	Officestricted	Restricted	Total	Omestricted	Restricted	Total	12/31/23	Date, 1/31/24	Officericted	Restricted	Total		
Other Local Revenues														
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		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 8980	-	-	-			-					-		
General Fund Contribution (unaudited only) Total, Other Local Revenues	8980	1,576,000	2,795,310	4,371,310	1,476,000	2,754,301	4,230,301	2,005,006	2,461,718		4,431,146	4,431,146	56%	
Total, Other Local Revenues		1,370,000	2,793,310	4,571,510	1,470,000	2,734,301	4,230,301	2,003,000	2,401,716	-	4,431,140	4,431,140	30 /0	
Total Revenues		38,647,858	5,030,619	43,678,477	38,557,120	7,829,341	46,386,461	21,748,548	24,461,089	36,399,110	9,510,937	45,910,047	53%	
		, ,	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,	,		,				,			
B. Expenditures														
Certificated Salaries														
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 Teachers' Salaries-Substitute	1130 1160	134,024 395,000		134,024 395,000	165,024 470,000		165,024 470,000	47,406 210,359	75,392 210,784	165,024 470,000		165,024 470,000	46%	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		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	143,142	128,755	128,755	155,162	128,755	337,770	370,432	128,755		128,755	0%	
Auxilaries/Periods/Net	1930			-	,		-			120,700		-		
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 Total, Certificated Salaries	1110	98,000 14,306,420	1,843,276	98,000 16,149,696	98,000 15,351,935	1,972,305	98,000 17,324,240	6,930,966	6,953,585	98,000 15,022,935	1,819,143	98,000 16,842,078		Estimated additional PD expense for 2023-24 (ELO)
Total, Certificated Salaries		14,500,420	1,843,270	10,149,090	15,351,935	1,972,305	17,324,240	0,930,966	0,955,585	15,022,935	1,819,143	10,842,078	4170	
Classified Salaries														
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 additionl hours for summer: free/reduced outreach, orientation & Universal meal
1 000 Stivites	2430	-	02,000	02,000	-	02,000	02,000	29,013	30,077		00,540	00,540	3470	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach and
Cler Tech Off Staff Sal-Sub	2460	-	60,000	60,000	-	60,000	60,000	-	-		30,000	30,000	0%	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%	5
Positions/Hours Classified Retro		-		-			-					-		
Classified Additional Time				-			-					-	1	
ELO Related Classified Time	2920			_			_							
Total, Classified Salaries		3,600,425	1,301,830	4,902,255	3,632,511	1,301,830	4,934,341	1,982,405	2,091,204	3,434,011	1,265,170	4,699,181	45%	
Employee Benefits														
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	200/	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),	3111	2,732,320	332,000	3,064,392	2,932,220	370,710	3,300,930	1,204,4/1	1,200,490	2,991,000	302,191	3,333,236	36/0	Remained that at 19.176 for 2023-24.
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),	5211	17,043	-	77,043	+7,043		+7,043	13,712	13,731	37,043		37,043	3670	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
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%	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, Classifed 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%	

ADA		2023-2024	Adopted Budge June 2023	t, Approved	2023-2024	First Interim I 10/31/23	rojections,	2023-2024	2023-2024	2023-2024	1 2nd Interim P 1/31/24	rojections,	% of Budget Received/ Spent	Comments
	Obj							Actuals to Date,	Actuals to					
	Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	12/31/23	Date, 1/31/24	Unrestricted	Restricted	Total		
Hith & Wife 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	2,396,840 944,025	295,897	2,692,737		Rate increase of approximately 8.1%
Hlth & Wlfr Benefits, Class State Unemploy Insur, Cert Pos	3412 3511	974,025 7,153	355,320 922	1,329,345 8,075	974,025 7,676	355,320 986	1,329,345 8,662	581,288 23,758	683,548 28,044	47,517	355,320	1,299,345 47,517		Rate increase of approximately 8.1% Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
State Unemploy Insur, Clas Pos	3511	1,800	651	2,451	1,816	651	2,467	10,182	12,019	20,364		20,364		Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)
Worker Comp Insur, Cert Pos	3611	143,460	- 031	143,460	143,460	031	143,460	96,310	108,265	143,460		143,460		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	,	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	,	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		must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		8,737,889	1,478,501	10,216,390	8,934,296	1,505,081	10,439,377	4,229,184	4,660,149	8,911,616	1,474,119	10,385,735	45%	
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Supplies														
Textbooks	4100	75,725	9,520	85,245		85,245	85,245	73,137	84,486		87,745	87,745		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		IMA 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		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		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		Increase in number of meals served, resulting in increased food service supplies needed.
Total, Supplies		811,165	831,412	1,642,578	735,441	1,440,395	2,175,836	1,602,871	1,672,411	1,011,289	1,262,047	2,273,336	74%	
Camrings														
Services 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		Not tracking - reduced infreage 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%	Not tracking - reduced by \$50k
Insurance	5400	443,820	27,240	443,820	443,820	27,240	443,820	342,305	379,290	443,820	27,240	443,820		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		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	-	Increased by \$36k based on unforseen repairs
,	5811/			,	,		,		, ,	,		,		
Transportation	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		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/Technlgy Related Serv	5840	18,900		18,900	18,900		18,900	-	5,750	18,900		18,900	30%	
Conslt/Ind Contractors(NonEmp)	5850	150,000		150,000	150,000		150,000	105,724	115,855	200,000		200,000	58%	
Fingrprt, 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%	
Total, Services		4,720,934	2,718,877	7,439,811	4,728,635	2,786,877	7,515,512	3,939,559	4,671,498	4,850,934	2,841,877	7,692,811	61%	
							_		_					
Captial Outlay														
Sites & Improvement	6100													2010 2010 2010 2010 2010 2010 2010 2010
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%	- Coyona
Equipment/Furniture Replacement	6500	1,004,200		1,004,208	1,004,200		1,004,200	001,004	1,233,990	1,004,208		1,007,200	/ 7/0	
Total, Captial Outlay	0200	2,104,708	-	2,104,708	2,104,708	_	2,104,708	696,101	1,334,234	2,104,708	_	2,104,708	63%	
,,		2,200,00		_,_,,,,,,,,	2,200,00		_,,	,-v .	-,,			_,,,,,,,	52 /6	
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%	
Other Outgo														
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)	\vdash			364,403	364,299		364,299	162,157	188,102					
Total, Other Outgo		364,403								357,551	- 1	357,551	53%	

ADA		2023-2024 Adopted Budget, Approved June 2023			2023-2024	First Interim l 10/31/23	Projections,	2023-2024	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		
Total Expenditures (Financial Reporting Basis)		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%	
Total Expenditures (Cash Reporting Basis)		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%	
C. Ending Balance: Excess (Deficiency) - Financial 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			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		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)
D. Net Increase (Decrease)		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		
E. Fund Balance														

Relief Spending Update

Palisades Charter High School April 16, 2024

Palisades Charter High School CARES Act Reporting (one-time relief funds) At 3/31/24 reporting

Name of Grant	Resource Code	Allocation	YTD Spent*	Amount Left	Spending Deadline
ESSER I	3210	\$ 263,413.00	\$ 263,413.00	\$ -	9/30/2022
GEER I	3215	\$ 107,643.00	\$ 107,643.00	\$ -	9/30/2022
ESSER II	3212	\$ 985,143.00	\$ 985,143.00	\$ -	9/30/2023
ESSER II - State Reserve	3216	\$ 302,419.00	\$ 302,419.00	\$ -	9/30/2023
GEER II	3217	\$ 69,408.00	\$ 69,408.00	\$ -	9/30/2023
ESSER III	3213	\$ 1,771,634.00	\$ 1,140,012.00	\$ 631,622.00	9/30/2024
ESSER III - 20% reserve for learning loss	3214	\$ 442,909.00	\$ 88,492.00	\$ 354,417.00	9/30/2024
ESSER III - State Reserve	3218	\$ 197,142.00	\$ 197,142.00	\$ -	9/30/2024
ESSER III - State reserve for Learning Loss	3219	\$ 339,839.00	\$ 153,479.00	\$ 186,360.00	9/30/2024
In- Person Instruction Grant	7422	\$ 915,651.00	\$ 907,375.43	\$ 8,275.57	9/30/2024
ELO Grant	7425	\$ 940,620.00	\$ 724,512.51	\$ 216,107.49	9/30/2024
ELO Grant (10% for Paraprofessionals)	7426	\$ 204,492.00	\$ -		9/30/2024
Educator Effectivness Block Grant	6266	\$ 531,476.00	\$ 32,657.04	\$ 498,818.96	6/30/2026
Arts, Music, & Instructional Materials Discretionary					
Block Grant	6762	\$ 1,785,532.00	\$ -	\$ 1,785,532.00	6/30/2026
A-G Completion Grant: Access/Success	7412	\$ 562,009.00	\$ 317,718.44	\$ 244,290.56	6/30/2026
A-G Completion Grant: Learning Loss Mitigation	7413	\$ 83,515.00	\$ 2,463.75	\$ 81,051.25	6/30/2026
Learning Recovery Emergency Block Grant	7435	\$ 1,845,367.00	\$ -	\$ 1,845,367.00	6/30/2028
Totals		\$ 11,348,212.00	\$ 5,291,878.17	\$ 5,851,841.83	

^{*} YTD Spent reflects the amount spent since funds were awarded/disbursed. For example, ESSER I was received in 2020-21 and spent in a prior fiscal year

Learning Loss Mitigation Funds

- "1st round" of relief funding
- Included GEER (Governor's Emergency Education Relief Fund), CRF (Coronavirus Relief Fund), GF (Governor's Fund),
 ESSER I (Elementary and Secondary School Emergency Relief)
 - 1,500 student devices
 - Staff devices & accessories
 - Mental health
 - Math paraprofessionals
 - Hotspots
 - Additional vide license
 - Etc.

Learning Loss & Mitigation Funds 2020-2021

ONE TIME MONEY

Allowable Uses (Per CDE)

Allocation by Fund	1. Student learning supports
	2. General measures that extend instructional time for students
GEER Fund Res. Code 3215 (SPECIAL ED)	3. Provide additional core academic support for students who need it
	4. Provide integrated services that support teaching and learning—such as
	student and staff technology needs, mental health services, staff
\$ 107,643	professional development, and student nutrition

Allocation by Fund CR Fund Res. Code 3220 (FEDERAL)	Student learning supports General measures that extend instructional time for students Provide additional core academic support for students who need it
\$ 1,076,721	4. Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition

Allocation by Fund	
by raila	1. Student learning supports
GF	2. General measures that extend instructional time for students
Res. Code 7420 (STATE)	3. Provide additional core academic support for students who need it
	4. Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff
\$ 252,447	professional development, and student nutrition

|--|

Learning Loss & Mitigat	ion Fun	ds Proposed Budget		
		Total Revenue	\$	1,436,811
	Obj			
Budget Category	Code	Description		Amount
Classified Salaries	2910	Math Paraprofessionals	\$	116,722.00
		Student Devices (in lieu of previous		ļ.
Non-Cap Equipment	4410	lease)	\$	546,805.00
		Student Devices (in lieu of previous		
Non-Cap Equipment		lease)	\$	61,242.72
Non-Cap Equipment	4410	Additional staff Devices	\$	63,000.00
Other Supplies	4350	Teacher Materials	\$	50,000.00
		Curtis Center (Professional		
Travel/Conferences	5220	Development)	\$	60,000.00
Dues/Subscriptions		Additional E-Learning Licenses	\$	64,073.00
Consulting		Paper (Tutoring Services)	\$	140,000.00
Consulting		Additional Mental Health	\$	70,000.00
-	-		•	,
Consulting	5810	LAUSD Mental Health Services	\$	150,000.00
Instructional Materials	4300	Additional IMA increase	\$ \$ \$	49,000.00
Other Supplies	4350	Hotspots	\$	8,400.00
Dues/Subscriptions	5310	Additional video licensing needs	\$	10,000.00
Other Supplies		staff devices - accessories	\$	8,500.00
Other Supplies	7330	Total	\$	1,397,742.72
		Tota.	Ψ.	1,001,114=
		Amount Remaining For Allocation	\$	39,068.28
		-	•	,

In-Person Instruction Grant (IPI)

- Funds were based on re-opening (in-person) timeline from the 2020-2021 school year
 - Timeline/detail and allocation is on subsequent page

■ PCHS is anticipating the In-Person Instruction Grant will be fully expenses on reopening activities (2020-21)

Description	Amount	
Classified/Certificated Salaries/Benefits		
(B2C & 5/10 reopening)	\$	463,418.18
B2C Transportation	\$	77,043
B2C Water	\$	15,000
B2C IMA	\$	2,500
Increased Sub Rates	\$	35,000
TOTAL	\$	592,961

^{*} Only reflects impact of recent MOUs. Does not account for PPE, security, janitorial, or stipends for unrepresented members, etc.

ELO / ESSER II & ESSER III

- ELO: Expanded Learning Opportunities Grant
- ESSER II & III
 - Timeline/detail and allocation is on subsequent page

ELO Grant Spending Proposal - 5/24/2021

Description	Ame	ount
Mental Health	\$	220,432
Tutoring	\$	150,000
Credit Recovery	\$	315,000
Tech Needs/Support	\$	460,000
Professional Development	\$	350,000
Intervention/Counseling Support	\$	213,017
Additional Staff (Paraprofessionals & Coaches)	\$	318,331
Nutrition	\$	25,000
Total	\$	2,051,780
Unallocated	\$	-

PCHS ELO Allocation \$ 2,051,780

Support Strategy	Amount		Notes	CDE Allocation			
Mental Health	\$ 22	20,432	2.6 FTE (LAUSD social worker for 21-22)	Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports			
Tutoring	\$ 15	50,000	Expanded hours for in-person and virtual tutoring offering	Extending instructional learning time			
Extending Instructional	\$ 20	05,000	2 semesters of Saturday School (\$80k) & summer school '21	Supports for credit deficient students to complete graduation or grade			
Learning Time (Sat School &			and summer school '22 (\$125k)	promotion requirements and to increase or improve students' college eligibility			
Summer School)				lengionity			
Credit Recovery	\$ 1:		2X Accelus license for 21-22 and 22-23 (\$80k) and personnel (aux) for 21-22 (\$30k)	Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility			
Technology	\$ 40		Increasing access to tech & connectivity, student devices, inclassroom tech needs, license/subscription renewal, etc.	Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports			
Counseling Support	\$ 2	28,667	Additional counselor support (40 planning hours)	Additional academic services for students			
Intervention Support (Aux)	\$ 18	84,350	Auxiliaries (up to 10) focused on intervention support	Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports			
Instructional/Tech Coaches	\$ 3	31,935	Hiring of 2 temporary Instructional/Tech coaches	Integrated student supports to address other barriers to learning			
Paraprofessionals	\$ 28		4 additional Paraprofessionals (SpEd). Any remaining amount to fund Math paraprofessionals.	Additional academic services for students			
PD	\$ 24		mental health and socio-emotional learning (cost of PD and paid PD hours) through start of 22-23 school year	Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs			
Mini Grants	\$ 1:		Covers Summer '21 and Summer '22 PLC and Individual Grants for new curriculum & assesment development.	Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports			
Nutrition	\$ 2	25,000	Offering healthy snacks after school	Integrated student supports to address other barriers to learning			

TOTAL	\$	2,051,780
IOIAL	Ş	2,051,780

Variance \$ -

PCHS ESSER II & III Spending Proposal

Grant			ESS	SER II/III	Description of Expense
Support Strategy	Exp Category	Obj Code			•
		-			Temporary increase of 1.0 FTE in 22-23 1.0 FTE and 23-24 (1.0 FTE = 5 days of
Mental Health	Consulting	5810	\$	280,000	support per week).
					Offer expanded hours for in-person and virtual tutoring offering in 21-22, 22-23,
					and 23-24 (\$200k). This includes additional tutoring hours (staff/peer tutors)
					before/during/after school. Also, modernization of study center to create a more
Tutoring	Classified Salaries	2920	\$	240,000	inviting and usable space to increase effectiveness of study center (\$40k)
Extending Instructional Learning Time (Sat					Provide additional options for expanding instructional learning time to help support
School, Summer School, virtual learning					credit deficient students, or to provide instruction during quarantine/isolation
expansion, instruction during					periods. Options include increasing virutal academy in 2021-22, Saturday School in
isolation/quarantine periods	Certificated Salaries	1110	\$	69,999	22-23, or additional summer school needs in '23.
•					student devices, in-classroom tech needs, license/subscription renewal, 21-22
					infrastructure needs (\$235k), audio visual needs, student devices, in-classroom tech
					needs, license/subscription renewal, etc See appendix page for technology
Technology	Non-Captial Exp	4410	\$	903,712	related expenses.
					Additional counselor support in 21-22 (40-80 planning hrs) & 22-23 including
Counseling & Career Support	Certificated Salaries	1110	\$	163,000	additional hours (80) & PSAT for assessment and/or college readiness (\$43k)
11					Auxiliaries (up to 9) focused on intervention support in 22-23 & 23-24
					(\$135k) & a temporary intervention counseling support personnel for 21-22
Intervention Support	Certificated Salaries	1110	\$	294,500	
					Up to 8 temporary Paraprofessionals through 2023-24, based on need. Focus areas
					are SpEd aids, Math paraprofessionals or in-classroom support (TA's) to mitigate
Paraprofessionals	Classified Salaries	2920	\$	305,000	learning loss and provide additional student support
					Additional PD opportunities in 22-23 and 23-24. Both school-wide and department
PD (salary)	Certificated Salaries	1110	\$	196,000	specific PD as identified by administrative team and department chairs.
PD (conference)	Conferences	5220	\$	35,000	
					Cafeteria infrastructure needs in 21-22 (repairs or equipment upgrades) or
Nutrition	Non-Captial Exp	4410	\$	25,000	additional temporary support staff to help mitigate long lunch lines in 2021-22
	Consulting/Operations				Pali Academy HVAC (\$25k), automatic exit gate (\$30k), 2 Boilers (\$90k), PPE
Safety/Operations	Supplies	5810/5510	\$	413,000	(\$18k) and 21-22 additional security/janitorial staffing needs (\$250k)
					Additional instructional material allocation (IMA) needs for 21-22, 22-23 & 23-24.
					Allocation is based on need and identified via Department Chairs &
Increasing access to IMA	Instructional Materials	4300	\$	80,000	
					Hours allocated towards areas of need to address learning loss:
					Attendance/Absenteeism Outreach (\$20k), VAPA Technician (\$15k), Copy Clerk
Staff support in high need areas	Classified Salaries	2900	\$	95,000	(\$15k), emergency substitutes due to COVID absences (\$45k) etc.
Transportation/Security Increases: COVID					9% rate increase attributed to industry costs and pandemic related expenses across
Impact					all PCHS transportation in 2021-22 (\$70k). 10% increase attributed to industry
	Consulting	5810	\$	93,000	costs for PCHS security vendor in 2021-22 (\$23k).

Total \$ 3,193,211

PCHS ELO, ESSER II & III Spending Timeline

Total

Grant				ELO	ESSE	CR II/III	ESS	SER II/III	E	SSER II/III	Description of Expense
Support Strategy	Exp Category	Obj Code		2021	-2022	022 2022-2023			2023-2024		
											Temporary increase of 1.0 FTE in 22-23 1.0 FTE and 23-24 (1.0 FTE = 5 days of
Mental Health	Consulting	5810	\$	220,432			\$	140,000	\$	140,000	support per week).
											Offer expanded hours for in-person and virtual tutoring offering in 21-22, 22-23,
											and 23-24 (\$200k). This includes additional tutoring hours (staff/peer tutors)
											before/during/after school. Also, modernization of study center to create a more
Tutoring	Classified Salaries	2920	\$	150,000	\$	40,000	\$	100,000	\$	100,000	inviting and usable space to increase effectiveness of study center (\$40k)
Extending Instructional Learning Time (Sat											Provide additional options for expanding instructional learning time to help
School, Summer School, virtual learning											support credit deficient students, or to provide instruction during
expansion, instruction during											quarantine/isolation periods. Options include increasing virutal academy in 2021-
isolation/quarantine periods	Certificated Salaries	1110	\$	205,000	\$	23,333	\$	23,333	\$	23,333	22, Saturday School in 22-23, or additional summer school needs in '23.
											student devices, in-classroom tech needs, license/subscription renewal, 21-22
											infrastructure needs (\$235k), audio visual needs, student devices, in-classroom
											tech needs, license/subscription renewal, etc See appendix page for technology
Technology	Non-Captial Exp	4410	\$	450,000	\$	903,712	\$	-	\$	-	related expenses.
											Additional counselor support in 21-22 (40 planning hours) and 22-23 including
Counseling & Career Support	Certificated Salaries	1110	\$	28,667			\$	81,500	\$	81,500	additional hours (80) & PSAT for assessment and/or college readiness (\$43k)
											Auxiliaries (up to 10) focused on intervention support. In 22-23 & 23-24,
											Auxiliaries (up to 9) focused on intervention support: (\$135k) & a temporary
Intervention Support	Certificated Salaries	1110	\$	184,350	\$	74,500	\$	152,500	\$	67,500	intervention counseling support personnel for 21-22 (\$70k) & 22-23 (\$80k)
											21-22: 4 additional Paraprofessionals (SpEd). Remaining amount to fund Math
											paraprofessionals. 22-23: Up to 5 Paraprofessionals based on need. Focus areas
Paraprofessionals	Classified Salaries	2920	\$	286,396			\$	305,000			are SpEd aids or Math paraprofessionals.
											mental health and socio-emotional learning (cost of PD and paid PD hours)
PD (salary)	Certificated Salaries	1110	\$	250,000			\$	98,000	\$	98,000	through start of 22-23 school year. Additional PD for 22-23 and 23-24
PD (conference)	Conferences	5220					\$	17,500	\$	17,500	to address learning loss needs in classroom
											Cafeteria infrastructure needs in 21-22 (repairs or equipment upgrades) or
Nutrition	Non-Captial Exp	4410	\$	25,000	\$	25,000	\$	-	\$	-	additional temporary support staff to help mitigate long lunch lines in 2021-22.
	Consulting/Operation										Pali Academy HVAC (\$25k), automatic exit gate (\$30k), 2 Boilers (\$90k), PPE
Safety/Operations	s Supplies	5810/5510			\$	413,000	\$	-	\$	-	(\$18k) and 21-22 additional security/janitorial staffing needs (\$250k)
											Additional instructional material allocation (IMA) needs for 21-22, 22-23 & 23-
	Instructional										24. Allocation is based on need and identified via Department Chairs &
Increasing access to IMA	Materials	4300			\$	30,000	\$	30,000	\$	20,000	Administrators.
											Hours allocated towards areass of need to address learning loss:
											Attendance/Absenteeism Outreach (\$20k), VAPA Technician (\$15k), Copy Clerk
Staff support in high need areas	Classified Salaries	2900			\$	95,000					(\$15k), emergency substitutes (\$45k) etc.
Transportation/Security Increases: COVID											9% rate increase attributed to industry costs and pandemic related expenses across
Impact											all PCHS transportation in 2021-22 (\$70k). 10% increase attributed to industry
	Consulting	5810	I	TBD	\$	93,000					costs for PCHS security vendor in 2021-22 (\$23k).

1,697,545 \$

947,833 \$

547,833

TOTAL ESSER II/III Expenses \$ 3,193,211

\$ 2,051,780 \$

Educator Effectiveness Funds (EEF)

The funds were received in 2021-22 and the spending plan was approved by the PCHS Board of Trustees in December of 2021. The funds were already included in the 2021-22 and 2022-23 budgets.

For the most part, the funds must be spent on Professional Development opportunities and have a spending deadline by June 30, 2026.

The link the Professional Development plan is located here

Subsequent page has the proposed allocation/breakdown.

Section IV

Professional Development Funding

(Allocations are approximate.)

AREA	ALLOCATION
Professional Development Conferences (Teachers)	163,000
Professional Development Workshops	25,000
Professional Development Workshops PBIS	50,000
Professional Development PD Embedded Time	50,000
Professional Development Planning/Educational Consultants	25,000
Departmental Specific Professional Development	163,000
Mentorship (Induction, FIP)	20,000
Curriculum Development	25,000
Technology Coaches and Instructional Coaches	10,000
Total Projected	\$531,000

A-G Grant: Spending Proposal

Description	Amount	Notes
College Center Advisor (support		Part-time college center support: 3-4 days per week from 22-23 through 25-26: \$30 hourly
person)	\$90,000.00	rate
AP Exam Fees for Unduplicated		
Students	\$56,000.00	Potentially cover AP exam fees for Unduplicated Students through 25-26*
Counseling Support	\$120,000.00	Counseling for unduplicated students (extra hours or additional personnel)
AP Course Expansion	\$87,500.00	New AP Psychology Course (auxiliary, IMA, textbooks, subscriptions) through 25-26
A-G Course Auxiliaries	\$135,000.00	Nine (9) auxiliaries)
A-G Credit Recovery	\$60,000.00	Credit recovery opportunities to ensure A-G completion
PSAT	\$80,000.00	PSAT/NWEA or other assessment
A-G Course Development	\$17,024.00	PD
TOTAL ALLOCATION	\$645,524.00	