

PALISADES CHARTER HIGH SCHOOL  
2016-2017 Unaudited Actuals 2017-2018 Budget Updates as of 8/16/17

	2016-2017 Budget- Approved 06/7/16	Unaudited Actuals 8/16/17	Difference- Unaudited Actuals vs. Budget	2017-2018 Budget - Approved 6/20/17	2017-2018 Budget - Updates as of 8/16/17	Comments
ADA ESTIMATES/ACTUAL FUNDED	2,836		2,844	2,854	2,854	per b/l committee on 6/6/17 - increase ADA by 5 (from 2,849 to 2,854) for Temescal
LCFF FUNDING PER ADA	9,016.95		8,997.97	9,212.27	9,212	
EPA Funding-Prop 30	4,601,744	4,355,534	(246,210)	4,183,522	4,183,522	
LCFF Entitlement - State Aid - Current Year	15,587,654	15,236,889	(350,765)	16,428,863	16,428,863	
LCFF PY Adjustments		(216,101)	(216,101)			
C S Funding In Lieu of PropTax -	5,382,993	6,037,268	654,275	5,677,956	5,677,956	
C S Funding In Lieu of PropTax - PY adjustments	-	213,109	213,109			
LCFF Funding-Total	25,572,391	25,626,699	54,308	26,290,340	26,290,340	
NCLB:T1,Basic School Support	247,363	254,804	7,441	256,834	275,975	Title I per CDE 8-1-17
Special Ed: IDEA Basic Local Assistance Entitlement	552,711	549,373	(3,338)	555,461	555,461	
NCLB:TII, Teacher Quality/ESSA	6,500	6,797	297	6,903	57,922	NEW additional Funding -Title II ESSA Funds per CDE 8-1-17
MAA-Medical Reimbursements	45,000	37,823	(7,177)	37,926	37,926	
Perkins		28,120	28,120	24,736	24,736	
DOR-Rehab		13,174	13,174			
AP Fees		13,186	13,186			
Child Nutrition Program	336,158	287,401	(48,757)	409,325	409,325	
Federal Revenues-Total	1,187,732	1,190,679	2,947	1,291,185	1,361,345	
Prop. 39 energy	102,004	108,501	6,497	110,194	110,194	
State Lottery:Non Prop 20 - Current Year	357,504	428,732	71,228	438,082	416,684	Unrestricted lottery rate @\$146/ADA
State Lottery:Non Prop 20 - PY adjustments		9,060	9,060			
Child Nutrition: School Programs	28,416	24,270	(4,146)	35,662	35,662	
Mandated Costs Reimbursement	119,113	119,113	(0)	119,478	125,690	
Educator Effectiveness Grant (3 year grant)		199,449	199,449	100,000	-	
One Time Discretionary Grant (Common Core Focused)	672,140	610,704	(61,436)	-	419,538	one time block grant - as of 8/1/17 @\$147/ADA
State Lottery:Prop 20 Inst Matls-Current Year	94,962	138,559	43,597	147,807	136,992	Restricted Lottery rate @\$45/ADA (lottery rate decreased from \$48/ADA to \$45/ADA)
State Lottery:Prop 20 Ins Matls-PY adjustments	-	6,970	6,970	-	-	
Special Education- AB602	1,612,274	1,619,536	7,262	1,621,942	1,621,942	
Student ID/CAHSEE	-	5,636	5,636	4,992	4,992	
CTE Grant	239,300	482,174	242,874	368,012	626,713	CTE balance from 16/17 FY -NOTE-Carryover & 17/18 Budget analysis to be provided in 9/17
College Readiness Block Grant		-	-	133,494	133,494	
LAUSD-Sp Ed Grants	110,000	166,207	56,207	130,000	130,000	
Other State Revenues-Total	3,335,714	3,918,911	583,197	3,209,662	3,761,901	
Food Service Sales	170,306	93,030	(77,276)	194,907	194,907	
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	997,841	1,069,682	71,841	1,059,686	1,059,686	
Interest	45,000	111,873	66,873	80,000	80,000	Includes Fund 20.0
Lease Revenue- iPad Rentals	5,000	1,865	(3,135)			
Fundraising	150,000	204,884	54,884	300,000	300,000	
Other Local Revenues-Total	1,368,147	1,481,334	113,187	1,634,593	1,634,593	
<b>Total Revenue</b>	<b>31,463,984</b>	<b>32,217,621</b>	<b>753,638</b>	<b>32,425,780</b>	<b>33,048,179</b>	
Teachers	12,045,976	12,237,584	191,608	13,324,423	13,324,423	Note: Salaries summarized for Budget reporting purposes

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<b>ADA ESTIMATES/ACTUAL FUNDED</b>	<b>2,836</b>		<b>2,844</b>	<b>2,854</b>	<b>2,854</b>	per b/f committee on 6/6/17 - increase ADA by 5 (from 2,849 to 2,854) for Temescal
<b>LCCF FUNDING PER ADA</b>	<b>9,016.95</b>		<b>8,997.97</b>	<b>9,212.27</b>	<b>9,212</b>	
School Admin	733,531	865,419	131,888	785,000	785,000	
Librarians	104,060	126,493	22,433			
Guidance,Welfare	495,244	694,570	199,326			
<b>Other Support/Impact of / Step and Column</b>	<b>108,945</b>	<b>-</b>		<b>107,235</b>	<b>107,235</b>	
New Periods & Teachers (Master Budget- Other - SUBS)	184,154	254,773	70,619	289,427	289,427	committee to look at decreasing auxiliaries (start at 3-5 auxiliaries - non classroom based auxiliaries) (per b/f 6/7/17, reduce aux by \$60K- Done by Admin)/Attrition savings on New Hires (\$34000)
<b>Certificated Salaries</b>	<b>13,671,910</b>	<b>14,178,839</b>	<b>615,874</b>	<b>14,506,085</b>	<b>14,506,085</b>	
Inst'l Aides	868,513	1,022,273	153,760	-		Note: Salaries summarized for Budget reporting purposes
Admin. Sal	344,944	372,882	27,938	369,631	369,631	
Clerical/Office	1,803,424	1,734,553	(68,871)	3,900,370	3,900,370	
Maint./Oper (incl. in Clerical/Office)	66,885	105,227	38,342			
Food Services	46,799	44,666	(2,133)			
Other Classified	850,830	858,870	8,040			
Impact Step and Column	35,000	-	(35,000)	60,171	60,171	Revised Step & column updated for continuing Positions
Proposed New Positions/Hours	(23,000)	-		92,872	92,872	
<b>Classified Salaries</b>	<b>3,993,395</b>	<b>4,138,471</b>	<b>122,076</b>	<b>4,423,044</b>	<b>4,423,044</b>	
<b>Total Salaries</b>	<b>17,665,305</b>	<b>18,317,310</b>	<b>737,950</b>	<b>18,929,129</b>	<b>18,929,129</b>	
STRS - Certificated (ER 14.430%)	1,719,926	1,711,339	(8,587)	2,093,228	2,093,228	
PERS - Classified (ER 15.531%)	449,228	499,538	50,310	556,424	556,424	
OASDI Regular - Certificated	12,500	14,411	1,911	15,000	15,000	
OASDI Regular - Classified	247,590	258,209	10,619	274,229	274,229	
OASDI Medicare - Certificated	191,407	201,262	9,855	210,338	210,338	
OASDI Medicare - Classified	55,908	58,602	2,694	64,134	64,134	
Health & Welfare Benefits - Certificated	2,133,274	2,122,359	(10,915)	2,186,100	2,186,100	
Health & Welfare Benefits - Classified	903,678	983,152	79,473	1,021,221	1,021,221	
Unemployment Insurance - Certificated	7,890	12,869	4,980	7,253	7,253	
Unemployment Insurance - Classified	2,775	5,515	2,741	2,212	2,212	
Workers' Compensation - Certificated	137,950	139,186	1,236	132,394	132,394	
Workers' Compensation - Classified	52,141	49,351	(2,791)	56,740	56,740	
Other Employment Benefits - Certificated (LT Benefits)	483,000	483,000	-	441,000	483,000	Note: Benefit addition made due to assumption of Budget surplus. Adding additional funding would have resulted in deficit for 2016/17
Other Employment Benefits - Classified (LT Benefits)	208,000	208,000	-	190,000	208,000	Retained contribution amounts to previously established levels for 17/18
<b>Employee Benefits</b>	<b>6,605,267</b>	<b>6,746,792</b>	<b>141,525</b>	<b>7,250,273</b>	<b>7,310,273</b>	
<b>Total Salary &amp; Benefits</b>	<b>24,270,571</b>	<b>25,064,102</b>	<b>879,475</b>	<b>26,179,402</b>	<b>26,239,402</b>	
Textbooks	258,088	231,344	(26,743)	186,578	186,578	
Instructional Materials	254,000	231,873	(22,127)	227,611	227,611	
Non-capitalized Equipment	50,000	431,038	381,038	51,555	51,555	16/17 Actuals - expenses that were not capitalized (\$5,000) were reclassified to non-cap equipment from Capital Outlay
Other Supplies	112,500	171,716	59,216	130,694	130,694	
Food Service Supplies	296,273	193,188	(103,085)	256,421	256,421	
<b>Books &amp; Supplies</b>	<b>1,405,637</b>	<b>1,259,159</b>	<b>288,299</b>	<b>852,859</b>	<b>852,859</b>	
Personnel Services-Mileage	5,000	6,751	1,751	6,500	6,500	
Travel/Conference	60,000	80,918	20,918	75,250	75,250	
Due/Memberships	218,066	216,880	(1,186)	205,066	205,066	
Insurance	136,385	166,675	30,290	143,029	143,029	

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LCFF FUNDING PER ADA	9,016.95		8,997.97	9,212.27	9,212	
Operation and Housekeeping Services	602,550	663,083	60,533	650,000	650,000	
Rentals/Leases/Repairs&Noncapitalized Improvements	298,334	414,179	115,845	400,000	400,000	
Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860)	2,304,690	2,554,092	249,402	2,277,698	2,277,698	Full analysis of Consulting and related expenses underway and will be discussed 9/17
Pupil Transportation	434,777	643,324	208,547	576,570	576,570	potential increase in costs with new transportation vendor- Analysis in process
Communications and Other Expenses	203,883	235,387	31,504	190,756	190,756	
<b>Services, Other Operating Exp</b>	<b>3,828,909</b>	<b>4,981,289</b>	<b>717,604</b>	<b>4,524,869</b>	<b>4,524,869</b>	
Capital Outlay (6100-6500) -Total (Detail Below)	1,506,976	523,685	523,685	983,000	983,000	
Sites & Improvement (6100)	81,000	45,713	(35,287)	105,000	105,000	
Bldgs & Improvement (6200)	294,676	356,028	61,352	247,000	247,000	\$25K funded by CTE
Equipment-Technology (6400)	1,050,250	456,074	(594,176)	550,000	550,000	\$186K funded by CTE
Equipment/Furniture Replacement (6500)	81,050	58,778	(22,272)	81,000	81,000	
Depreciation Expense	689,645	594,295	(95,350)	574,000	574,000	
Interest	33,314	33,314	(0)	33,314	33,314	
Indirect Cost (Total charter school supervisory oversight fees only)	265,722	256,297	(9,425)	257,947	257,947	
<b>Total Expenses-Financial Reporting Basis</b>	<b>30,493,798</b>	<b>32,188,456</b>	<b>1,694,658</b>	<b>32,422,390</b>	<b>32,482,391</b>	
<b>Total Expenses-Cash Reporting Basis</b>	<b>31,311,129</b>	<b>32,117,846</b>	<b>806,717</b>	<b>32,831,390</b>	<b>32,891,391</b>	
Financial Reporting Basis-Adjusted for Depreciation	970,186	29,165	(941,020)	3,390	565,788	2017/18 Increase subject to changes noted in comments section or new information provided to Finance
Net Reserve Fund Increase(Reduction)-Cash Basis	152,855	99,775	(53,079)	(405,610)	156,788	