

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

	Unaudited Actuals 8/16/17	Difference- Unaudited Actuals vs. Budget	2017-2018 Budget - Approved 6/20/17	2017-2018 Budget Updates as of 11/3/17	2017-2018 Actuals as of 10/31/17	2017-2018 1st interim updates	Fixed Expenditures	Discretionary Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA		2,844	2,854	2,916	2,916	2,916			ADA as of Norm Day
		8,997.97	9,212.27	9,220	9,220	9,220			Increase in unduplicated count to 34%
EPA Funding-Prop 30	4,355,534	(246,210)	4,183,522	4,274,404	1,052,599	4,274,404			Per FCMAT Calculator based on new ADA
LCFF Entitlement - State Aid - Current Year	15,236,889	(350,765)	16,428,863	16,573,262	4,464,018	16,573,262			
LCFF PY Adjustments	(216,101)	(216,101)		(46,061)		(46,061)			-5 ADA Adjustment (16/17)
C S Funding In Lieu of PropTax -	6,037,268	654,275	5,677,956	6,037,267	2,052,671	6,037,267			Per LAUSD Spreadsheet
C S Funding In Lieu of PropTax - PY adjustments	213,109	213,109		-					PY Prop Tax Adjustment
<b>LCFF Funding-Total</b>	<b>25,626,699</b>	<b>54,308</b>	<b>26,290,340</b>	<b>26,838,872</b>	<b>7,569,288</b>	<b>26,838,872</b>			
NCLB:T1,Basic School Support	254,804	7,441	256,834	275,975	68,994	275,975			Title I per CDE 8-1-17
Special Ed: IDEA Basic Local Assistance Entitlement	549,373	(3,338)	555,461	555,461	189,334	555,461			
NCLB:TII, Teacher Quality/ESSA	6,797	297	6,903	57,922	14,481	57,922			Title II ESSA Funding - 8/1/17
MAA-Medical Reimbursements	37,823	(7,177)	37,926	37,926	-	37,926			
Perkins	28,120	28,120	24,736	24,736	-	24,736			
DOR-Rehab	13,174	13,174		-					
AP Fees	13,186	13,186		-	3,359	3,359			
Child Nutrition Program	287,401	(48,757)	409,325	409,325	24,106	409,325			
<b>Federal Revenues-Total</b>	<b>1,190,679</b>	<b>2,947</b>	<b>1,291,185</b>	<b>1,361,345</b>	<b>300,273</b>	<b>1,364,704</b>			
Prop. 39 energy	108,501	6,497	110,194	151,883	-	151,883			Prop 39 funding as of 10/30/17 Entitlement Letter
State Lottery:Non Prop 20 - Current Year	428,732	71,228	438,082	416,684	-	416,684			Unrestricted lottery rate @\$146/ADA
State Lottery:Non Prop 20 - PY adjustments	9,060	9,060	9,448	9,448	9,448	9,448			prior year lottery
Child Nutrition: School Programs	24,270	(4,146)	35,662	35,662	1,974	35,662			
Mandated Costs Reimbursement	119,113	(0)	119,478	125,690		125,271			@\$44.04/ADA
Educator Effectiveness Grant (3 year grant)	199,449	199,449	100,000	100,000	-	100,000			
One Time Discretionary Grant (Common Core Focused)	610,704	(61,436)	-	419,538		419,538			one time block grant - as of 8/1/17 @\$147/ADA
State Lottery:Prop 20 Inst Matis-Current Year	138,559	43,597	147,807	136,992		136,992			@\$48/ADA
State Lottery:Prop 20 Ins Matis-PY adjustments	6,970	6,970		14,336	14,336	14,336			prior year lottery
Special Education- AB602	1,619,536	7,262	1,621,942	1,621,942	553,349	1,632,945			@\$72.16/ADA (PER LAUSD CALCULATION)
Student ID/CAHSEE	5,636	5,636	4,992	4,992	4,860	4,860			
CTE Grant	482,174	242,874	368,012	263,214	-	263,214			CTE revenue to match expenses approved during 17/18 budget adoption
College Readiness Block Grant	-	-	133,494	133,494	-	133,494			
LAUSD-Sp Ed Grants	166,207	56,207	130,000	130,000		130,000			
<b>Other State Revenues-Total</b>	<b>3,918,911</b>	<b>583,197</b>	<b>3,209,662</b>	<b>3,563,874</b>	<b>583,967</b>	<b>3,574,327</b>			
Food Service Sales	93,030	(77,276)	194,907	194,907	57,693	194,907			
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,069,682	71,841	1,059,686	1,059,686	428,627	1,059,686			
Interest	111,873	66,873	80,000	80,000	9,801	80,000			Includes interest in Fund 20.0
Lease Revenue- iPad Rentals	1,865	(3,135)		-		-			
Fundraising	204,884	54,884	300,000	300,000	77,528	300,000			
<b>Other Local Revenues-Total</b>	<b>1,481,334</b>	<b>113,187</b>	<b>1,634,593</b>	<b>1,634,593</b>	<b>573,649</b>	<b>1,634,593</b>			
<b>Total Revenue</b>	<b>32,217,621</b>	<b>753,638</b>	<b>32,425,780</b>	<b>33,398,684</b>	<b>9,027,177</b>	<b>33,412,496</b>			
Teachers	12,237,584	191,608	13,324,423	13,324,423	3,103,027	12,624,423	12,624,423		
School Admin	865,419	131,888	785,000	785,000	224,838	785,000	785,000		
Librarians	126,493	22,433			32,832	110,000	110,000		
Guidance,Welfare	694,570	199,326			226,281	590,000	590,000		
Other Support/Impact of / Step and Column	-		107,235	107,235		107,235	107,235		
New Periods & Teachers (Master Budget- Other - SUBS)	254,773	70,619	289,427	289,427		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>14,178,839</b>	<b>615,874</b>	<b>14,506,085</b>	<b>14,506,085</b>	<b>3,586,978</b>	<b>14,506,085</b>	<b>14,216,658</b>	<b>289,427</b>	
Inst'l Aides	1,022,273	153,760	-	-	177,162	1,087,732	1,087,732		
Admin. Sal	372,882	27,938	369,631	369,631	170,617	369,631	369,631		
Clerical/Office	1,734,553	(68,871)	3,900,370	3,900,370	420,234	1,720,504	1,720,504		
Maint./Oper (incl. in Clerical/Office)	105,227	38,342			26,266	103,578	103,578		
Food Services	44,666	(2,133)			9,563	48,215	48,215		
Other Classified	858,870	8,040			242,978	940,342	940,342		
Impact Step and Column	-	(35,000)	60,171	60,171		60,171	60,171		
Proposed New Positions/Hours	-	-	92,872	92,872		92,872		92,872	
<b>Classified Salaries</b>	<b>4,138,471</b>	<b>122,076</b>	<b>4,423,044</b>	<b>4,423,044</b>	<b>1,046,820</b>	<b>4,423,044</b>	<b>4,330,172</b>	<b>92,872</b>	
<b>Total Salaries</b>	<b>18,317,310</b>	<b>737,950</b>	<b>18,929,129</b>	<b>18,929,129</b>	<b>4,633,797</b>	<b>18,929,129</b>	<b>18,546,830</b>	<b>382,299</b>	
STRS - Certificated (ER 14.430%)	1,711,339	(8,587)	2,093,228	2,093,228	500,621	2,029,447	2,029,447		

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<b>ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA</b>		<b>2,844</b>	<b>2,854</b>	<b>2,916</b>	<b>2,916</b>	<b>2,916</b>			ADA as of Norm Day
		<b>8,997.97</b>	<b>9,212.27</b>	<b>9,220</b>	<b>9,220</b>	<b>9,220</b>			Increase in unduplicated count to 34%
PERS - Classified (ER 15.531%)	499,538	50,310	556,424	556,424	134,131	556,424	556,424		
OASDI Regular - Certificated	14,411	1,911	15,000	15,000	2,999	15,000	15,000		
OASDI Regular - Classified	258,209	10,619	274,229	274,229	63,898	274,229	274,229		
OASDI Medicare - Certificated	201,262	9,855	210,338	210,338	51,174	210,338	210,338		
OASDI Medicare - Classified	58,602	2,694	64,134	64,134	15,064	64,134	64,134		
Health & Welfare Benefits - Certificated	2,122,359	(10,915)	2,186,100	2,186,100	717,939	2,186,100	2,186,100		
Health & Welfare Benefits - Classified	983,152	79,473	1,021,221	1,021,221	349,219	1,021,221	1,021,221		
Unemployment Insurance - Certificated	12,869	4,980	7,253	7,253	1,966	7,253	7,253		
Unemployment Insurance - Classified	5,515	2,741	2,212	2,212	843	2,212	2,212		
Workers' Compensation - Certificated	139,186	1,236	132,394	132,394	91,891	144,185	144,185		
Workers' Compensation - Classified	49,351	(2,791)	56,740	56,740	35,378	61,890	61,890		
Other Employment Benefits - Certificated (LT Benefits)	483,000	-	441,000	483,000	68,175	483,000		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	-	190,000	208,000	8,591	208,000		208,000	Retained contribution amounts to previously established levels for 17/18
<b>Employee Benefits</b>	<b>6,746,792</b>	<b>141,525</b>	<b>7,250,273</b>	<b>7,310,273</b>	<b>2,041,886</b>	<b>7,263,431</b>	<b>6,572,431</b>	<b>691,000</b>	
<b>Total Salary &amp; Benefits</b>	<b>25,064,102</b>	<b>879,475</b>	<b>26,179,402</b>	<b>26,239,402</b>	<b>6,675,683</b>	<b>26,192,561</b>	<b>25,119,262</b>	<b>1,073,299</b>	
Textbooks	231,344	(26,743)	186,578	186,578	91,339	186,578	186,578		
Instructional Materials	231,873	(22,127)	227,611	227,611	85,130	227,611	227,611		
Non-capitalized Equipment	431,038	381,038	51,555	51,555	75,977	201,555		201,555	
Other Supplies	171,716	59,216	130,694	130,694	98,037	130,694		130,694	
Food Service Supplies	193,188	(103,085)	256,421	256,421	16,963	256,421	256,421		
<b>Books &amp; Supplies</b>	<b>1,259,159</b>	<b>288,299</b>	<b>852,859</b>	<b>852,859</b>	<b>367,445</b>	<b>1,002,859</b>	<b>670,610</b>	<b>332,249</b>	
Personnel Services-Mileage	6,751	1,751	6,500	6,500	366	6,500	6,500		
Travel/Conference	80,918	20,918	75,250	75,250	29,307	75,250	75,250		
Due/Memberships	216,880	(1,186)	205,066	217,000	233,360	235,000	235,000		PD tied to restricted revenue increase subscription budget due to increase in contracts - to match up w/actuals
Insurance	166,675	30,290	143,029	143,029	94,036	143,029	143,029		
Operation and Housekeeping Services	663,083	60,533	650,000	665,000	232,019	665,000	465,000	200,000	keep at 16/17 levels
Rentals/Leases/Repairs & Noncapitalized Improvements	414,179	115,845	400,000	416,000	188,838	416,000	352,287	63,713	keep at 16/17 levels (\$63K in emergency repairs)
Professional Consulting Services & Operating Exp (5800, 5810, 5821, 5850, 5860)	2,554,092	249,402	2,277,698	2,402,698	687,490	2,402,698	1,337,653	1,065,045	estimated increase of \$125K in Uniserve Contract & Security (fixed costs include LACOE PeopleSoft, LACOE fees, recruitment, legal, & fingerprinting, cafeteria contract)
Pupil Transportation	643,324	208,547	576,570	776,570	19,366	926,570	220,051	706,519	estimated increase of \$400K in transportation costs due to new vendor (SpED costs higher)
Communications and Other Expenses	235,387	31,504	190,756	190,756	75,033	190,756	51,982	138,774	
<b>Services, Other Operating Exp</b>	<b>4,981,289</b>	<b>717,604</b>	<b>4,524,869</b>	<b>4,892,803</b>	<b>1,559,814</b>	<b>5,060,803</b>	<b>2,886,752</b>	<b>2,174,051</b>	
Capital Outlay (6100-6500) -Total (Detail Below)	523,685	523,685	983,000	1,136,000	302,012	1,136,000	416,000	695,000	
Sites & Improvement (6100)	45,713	(35,287)	105,000	105,000	20,133	105,000	105,000		
Bldgs & Improvement (6200)	356,028	61,352	247,000	300,000	161,027	300,000	25,000	250,000	increase due to unexpected Capital Repairs (Gas Leak)
Equipment-Technology (6400)	456,074	(594,176)	550,000	650,000	75,219	650,000	286,000	364,000	security camera project
Equipment/Furniture Replacement (6500)	58,778	(22,272)	81,000	81,000	45,633	81,000		81,000	
Depreciation Expense	594,295	(95,350)	574,000	600,000	225,000	675,000	675,000		increase depreciation due to track/field project
Interest	33,314	(0)	33,314	61,869	9,553	61,869	61,869		Pool Loan & Track/Field Interest (\$28,544.91)
<b>Indirect Cost (Total charter school supervisory oversight fees only)</b>	<b>256,297</b>	<b>(9,425)</b>	<b>257,947</b>	<b>257,947</b>	<b>87,141</b>	<b>268,389</b>	<b>268,389</b>		
<b>Total Expenses-Financial Reporting Basis</b>	<b>32,188,456</b>	<b>1,694,658</b>	<b>32,422,390</b>	<b>32,904,880</b>	<b>8,924,636</b>	<b>33,261,480</b>	<b>29,681,881</b>	<b>3,579,599</b>	
<b>Total Expenses-Cash Reporting Basis</b>	<b>32,117,846</b>	<b>806,717</b>	<b>32,831,390</b>	<b>33,440,880</b>	<b>9,001,649</b>	<b>33,722,480</b>	<b>29,422,881</b>	<b>4,274,599</b>	
Financial Reporting Basis-Adjusted for Depreciation	29,165	(941,020)	3,390	493,804	102,540	151,015			
Net Reserve Fund Increase(Reduction)-Cash Basis	99,775	(53,079)	(405,610)	(42,196)	25,528	(309,985)			