

PALISADES CHARTER HIGH SCHOOL  
2017-2018 Estimated Actuals 2018-2019 Adpoted Budget

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 2nd Interim Updates	2017-2018 Estimated Actuals	2018-2019 Budget (as reviewed by B/F 5/30/18)	2018-2019 Budget (Admin Recommended)	Fixed Expenditures	Discretionary Expenditures	Comments
<b>ADA ESTIMATES/ACTUAL FUNDED</b>		<b>2,854</b>	<b>2,916</b>	<b>2,910</b>	<b>2,882</b>	<b>2,882</b>			P-1 ADA Levels
<b>LCFF FUNDING PER ADA</b>		<b>9,212.27</b>		<b>9,217</b>	<b>9,814</b>	<b>9,814</b>			
EPA Funding-Prop 30	4,355,534	4,183,522	4,414,124	4,319,604	4,277,299	4,277,299			PER FCMAT CALC
LCFF Entitlement - State Aid - <b>Current Year</b>	15,236,889	16,428,863	16,241,541	16,043,908	17,497,951	17,497,951			PER FCMAT CALC
LCFF PY Adjustments	(216,101)		(335,114)	(335,114)					
C S Funding In Lieu of PropTax -	6,037,268	5,677,956	6,229,268	6,502,627	6,502,627	6,502,627			PER FCMAT CALC
C S Funding In Lieu of PropTax - PY adjustments	213,109		274,600	289,053					
<b>LCFF Funding-Total</b>	<b>25,626,699</b>	<b>26,290,340</b>	<b>26,824,419</b>	<b>26,820,078</b>	<b>28,277,877</b>	<b>28,277,877</b>			
<b>NCLB:T1, Basic School Support</b>	<b>254,804</b>	<b>256,834</b>	<b>275,975</b>	<b>277,508</b>	<b>285,028</b>	<b>285,028</b>			
Special Ed: IDEA Basic Local Assistance Entitlement	549,373	555,461	570,865	570,865	583,296	583,296			
NCLB:T11, Teacher Quality/ESSA	6,797	6,903	57,922	57,891	57,891	57,891			PER MAY REVISE: ASSUME FLAT
MAA-Medical Reimbursements	37,823	37,926	37,926	-	18,000	18,000			
Perkins	28,120	24,736	24,736	24,736	29,570	29,570			
DOR-Rehab	13,174		10,000	15,000	20,000	20,000			
AP Fees	13,186		3,359	3,359	-	-			
Child Nutrition Program	287,401	409,325	373,328	373,328	397,851	397,851			
<b>Federal Revenues-Total</b>	<b>1,190,679</b>	<b>1,291,185</b>	<b>1,354,111</b>	<b>1,322,687</b>	<b>1,391,636</b>	<b>1,391,636</b>			
Prop. 39 energy	108,501	110,194	151,883	220,105	-	-			
State Lottery: Non Prop 20 - <b>Current Year</b>	428,732	438,082	432,306	432,306	420,699	420,699			
State Lottery: Non Prop 20 - <b>PY adjustments</b>	9,060		9,448	9,448					
Child Nutrition: School Programs	24,270	35,662	31,323	31,323	33,380	33,380			
Mandated Costs Reimbursement	119,113	119,478	125,271	125,271	130,330	130,330			
Educator Effectiveness Grant (3 year grant)	199,449	100,000	86,818	86,819	-	-			
One Time Discretionary Grant	610,704	-	419,538	419,051	991,236	991,236			at @\$344/ADA
State Lottery: Prop 20 Inst Matls- <b>Current Year</b>	138,559	147,807	139,968	139,968	138,312	138,312			
State Lottery: Prop 20 Ins Matls- <b>PY adjustments</b>	6,970		14,693	14,693					
Special Education- AB602	1,619,536	1,621,942	1,668,419	1,668,419	1,698,015	1,698,015			
Student ID/CAHSEE	5,636	4,992	5,767	5,767	13,111	13,111			
CTE Grant	482,174	368,012	527,648	527,648					
College Readiness Block Grant	-	133,494	135,048	135,048	-	-			
LAUSD-Sp Ed Grants (Option 3)	166,207	130,000	140,000	217,000	143,850	143,850			
<b>Other State Revenues-Total</b>	<b>3,918,911</b>	<b>3,209,662</b>	<b>3,888,129</b>	<b>4,032,866</b>	<b>3,568,933</b>	<b>3,568,933</b>			
Food Service Sales	93,030	194,907	204,907	204,907	190,255	190,255			
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,069,682	1,059,686	1,095,811	1,184,686	1,001,400	1,001,400			
Interest	111,873	80,000	101,400	101,400	112,932	112,932			
Fundraising	204,884	300,000	250,000	350,000	488,004	488,004			
<b>Other Local Revenues-Total</b>	<b>1,481,334</b>	<b>1,634,593</b>	<b>1,652,118</b>	<b>1,840,993</b>	<b>1,792,590</b>	<b>1,792,590</b>	-	-	
<b>Total Revenue</b>	<b>32,217,621</b>	<b>32,425,780</b>	<b>33,718,777</b>	<b>34,016,624</b>	<b>35,031,036</b>	<b>35,031,036</b>	-	-	
Teachers	12,237,584	13,324,423	12,506,944	12,506,944	12,757,083	12,757,083			
School Admin	865,419	785,000	898,346	898,346	916,313	916,313			
Librarians	126,493		126,924	126,924	129,463	129,463			
Guidance, Welfare	694,570		709,444	709,444	723,633	723,633			
<b>Other Support/Impact of / Step and Column</b>	<b>-</b>	<b>107,235</b>		<b>-</b>	<b>-</b>	<b>-</b>			
New Periods & Teachers (Master Budget- Other - SUBS)	254,773	289,427	289,427	374,427	7,740	7,740			
<b>Certificated Salaries</b>	<b>14,178,839</b>	<b>14,506,085</b>	<b>14,531,085</b>	<b>14,616,085</b>	<b>14,534,232</b>	<b>14,534,232</b>	<b>85,000</b>	Teachers on Paid Leave/Transition Position	
Inst'l Aides	1,022,273	-	1,137,732	952,330	971,377	971,377			
Admin. Sal	372,882	369,631	378,475	432,000	412,863	412,863			
Clerical/Office	1,734,553	3,900,370	1,903,706	1,930,124	1,968,726	1,968,726			
Maint./Oper (incl. in Clerical/Office)	105,227		104,916	104,916	107,014	107,014			

PALISADES CHARTER HIGH SCHOOL  
2017-2018 Estimated Actuals 2018-2019 Adpoted Budget

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 2nd Interim Updates	2017-2018 Estimated Actuals	2018-2019 Budget (as reviewed by B/F 5/30/18)	2018-2019 Budget (Admin Recommended)	Fixed Expenditures	Discretionary Expenditures	Comments
<b>ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA</b>		<b>2,854</b>	<b>2,916</b>	<b>2,910</b>	<b>2,882</b>	<b>2,882</b>			P-1 ADA Levels
		9,212.27		9,217	9,814	9,814			
Food Services	44,666		48,215	45,500	46,410	46,410			
Math Paraprofessionals	-			79,739	170,000	170,000			
Other Classified	858,870		920,000	971,883	986,461	986,461			
Impact Step and Column	-	60,171			56,000	56,000			
Proposed New Positions/Hours	-	92,872			80,000	80,000			
<b>Classified Salaries</b>	<b>4,138,471</b>	<b>4,423,044</b>	<b>4,493,044</b>	<b>4,516,492</b>	<b>4,798,852</b>	<b>4,798,852</b>	<b>23,449</b>	Severance paid	
<b>Total Salaries</b>	<b>18,317,310</b>	<b>18,929,129</b>	<b>19,024,129</b>	<b>19,132,577</b>	<b>19,333,083</b>	<b>19,333,083</b>	<b>108,449</b>		
STRS - Certificated (ER 16.28%)	1,711,339	2,093,228	2,033,054	2,045,320	2,366,173	2,366,173			
PERS - Classified (ER 18.06%)	499,538	556,424	565,230	568,180	866,673	866,673			
OASDI Regular - Certificated	14,411	15,000	15,000	15,000	15,000	15,000			
OASDI Regular - Classified	258,209	274,229	278,569	280,023	297,529	297,529			
OASDI Medicare - Certificated	201,262	210,338	210,701	211,933	210,746	210,746			
OASDI Medicare - Classified	58,602	64,134	65,149	65,489	69,583	69,583			
Health & Welfare Benefits - Certificated	2,122,359	2,186,100	2,248,901	2,312,423	2,335,548	2,335,548			
Health & Welfare Benefits - Classified	983,152	1,021,221	1,099,560	1,124,915	1,181,164	1,181,164			
Unemployment Insurance - Certificated	12,869	7,253	7,266	7,308	7,267	7,267			
Unemployment Insurance - Classified	5,515	2,212	2,247	2,258	2,399	2,399			
Workers' Compensation - Certificated	139,186	132,394	144,185	144,185	133,191	133,191			
Workers' Compensation - Classified	49,351	56,740	61,890	61,890	57,082	57,082			
Other Employment Benefits - Certificated (LT Benefits)	483,000	441,000	483,000	483,000	483,000	483,000			
Other Employment Benefits - Classified (LT Benefits)	208,000	190,000	208,000	208,000	208,000	208,000			
<b>Employee Benefits</b>	<b>6,746,792</b>	<b>7,250,273</b>	<b>7,422,750</b>	<b>7,529,923</b>	<b>8,233,355</b>	<b>8,233,355</b>	-	-	
<b>Total Salary &amp; Benefits</b>	<b>25,064,102</b>	<b>26,179,402</b>	<b>26,446,879</b>	<b>26,662,501</b>	<b>27,566,439</b>	<b>27,566,439</b>	<b>108,449</b>	-	
Textbooks	231,344	186,578	146,578	146,578	99,583	99,583			
Instructional Materials	231,873	227,611	212,611	275,000	240,000	240,000			
Non-capitalized Equipment	431,038	51,555	470,502	470,502	763,067	476,187			
Other Supplies	171,716	130,694	130,694	190,000	165,000	165,000			
Food Service Supplies	193,188	256,421	244,265	244,265	247,776	247,776			
<b>Books &amp; Supplies</b>	<b>1,259,159</b>	<b>852,859</b>	<b>1,204,650</b>	<b>1,326,345</b>	<b>1,515,426</b>	<b>1,228,546</b>	-	-	
Personnel Services-Mileage	6,751	6,500	3,500	4,000	4,060	4,060			
Travel/Conference	80,918	75,250	62,068	72,068	36,034	36,034			
Due/Memberships (Subscriptions)	216,880	205,066	268,000	305,000	406,735	406,735			
Insurance	166,675	143,029	143,029	182,815	173,678	173,678			
Operation and Housekeeping Services	663,083	650,000	705,000	705,000	705,000	705,000			
Rentals/Leases/Repairs & Noncapitalized Improvements	414,179	400,000	416,000	419,000	598,254	598,254			
Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860)	2,554,092	2,277,698	2,427,698	2,411,956	2,444,000	2,444,000			
Pupil Transportation	643,324	576,570	951,570	954,522	603,040	607,651			increased cost of late buses per updated transportation contract
Communications and Other Expenses	235,387	190,756	190,756	250,000	279,837	279,837			
<b>Services, Other Operating Exp</b>	<b>4,981,289</b>	<b>4,524,869</b>	<b>5,167,621</b>	<b>5,304,361</b>	<b>5,250,637</b>	<b>5,255,248</b>	-	-	
Capital Outlay (6100-6500) -Total (Detail Below)	523,685	983,000	961,000	1,004,060	818,890	818,890	-	-	
Sites & Improvement (6100)	45,713	105,000	230,000	219,555	-	-			No Prop 39 funding
Bldgs & Improvement (6200)	356,028	247,000	300,000	292,780	525,890	525,890			
Equipment-Technology (6400)	456,074	550,000	350,000	437,383	293,000	293,000			
Equipment/Furniture Replacement (6500)	58,778	81,000	81,000	54,342					
Depreciation Expense	594,295	574,000	625,000	625,000	860,000	860,000			
Interest	33,314	33,314	61,869	67,413	52,932	52,932			
Indirect Cost (Total charter school supervisory oversight fees only)	256,297	257,947	268,389	268,201	282,779	282,779			Indirect cost = 1% of LCFF

PALISADES CHARTER HIGH SCHOOL  
2017-2018 Estimated Actuals 2018-2019 Adpoted Budget

	Unaudited Actuals 8/16/17	2017-2018 Budget - Approved 6/20/17	2017-2018 2nd Interim Updates	2017-2018 Estimated Actuals	2018-2019 Budget (as reviewed by B/F 5/30/18)	2018-2019 Budget (Admin Recommended)	Fixed Expenditures	Discretionary Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA		2,854	2,916	2,910	2,882	2,882			P-1 ADA Levels
		9,212.27		9,217	9,814	9,814			
Total Expenses-Financial Reporting Basis	32,188,456	32,422,390	33,774,408	34,253,821	35,528,212	35,245,943	108,449	-	
Total Expenses-Cash Reporting Basis	32,117,846	32,831,390	34,110,408	34,632,881	35,487,102	35,204,833	108,449	-	
Financial Reporting Basis-Adjusted for Depreciation	29,165	3,390	(55,630)	(237,197)	(497,176)	(214,907)			
Net Reserve Fund Increase(Reduction)-Cash Basis	99,775	(405,610)	(391,630)	(616,257)	(456,066)	(173,797)			