

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

	2017-2018 Unaudited Actuals (6/30/18)	2018-2019 Budget (Admin/BF committee Recommended 6/4/18)	2018-2019 Budget Updates (8/28/18)	Comments
ADA ESTIMATES/ACTUAL FUNDED		2,882	2,882	P-1 ADA Levels
LCFF FUNDING PER ADA		9,814	9,873	
EPA Funding-Prop 30	4,657,544	4,277,299	4,614,937	PER FCMAT CALC 8/23/18
LCFF Entitlement - State Aid - Current Year	15,142,505	17,497,951	16,218,110	PER FCMAT CALC 8/23/18
High Needs Grant (Included in LCFF)				
LCFF PY Adjustments	(265,161)			
C S Funding In Lieu of PropTax -	7,281,331	6,502,627	7,619,778	PER FCMAT CALC 8/23/18
C S Funding In Lieu of PropTax - PY adjustments	-			
LCFF Funding-Total	26,816,219	28,277,877	28,452,825	
NCLB:T1,Basic School Support	281,972	285,028	308,894	Updated Funding 7/18/18
Special Ed: IDEA Basic Local Assistance Entitlement	565,541	583,296	592,943	\$205.74/ADA (3.7% increase from 17/18FY)
NCLB:TII, Teacher Quality/ESSA	57,519	57,891	64,848	Updated Funding 7/18/18
MAA-Medical Reimbursements	16,925	18,000		
Perkins	24,736	29,570	29,570	
DOR-Rehab	8,550	20,000	20,000	
AP Fees	3,359	-		
Child Nutrition Program	362,687	397,851	397,851	
Federal Revenues-Total	1,321,289	1,391,636	1,414,106	
Prop. 39 energy	220,105	-	-	
State Lottery:Non Prop 20 - Current Year	461,509	420,699	420,772	
State Lottery:Non Prop 20 - PY adjustments	-			
Child Nutrition: School Programs	30,495	33,380	33,380	
Mandated Costs Reimbursement	125,271	130,330	130,353	
Educator Effectiveness Grant (3 year grant)	-	-	-	
One Time Discretionary Grant	419,051	991,236	530,288	revised @\$184/ADA per CDE
State Lottery:Prop 20 Inst Matls- Current Year	176,959	138,312	138,336	
State Lottery:Prop 20 Ins Matls- PY adjustments	-			
Special Education- AB602	1,681,851	1,698,015	1,758,827	\$610.28/ADA (3.7% increase from last year)
Student ID/CAHSEE	4,860	13,111	13,111	
CTE Grant	527,117		-	
College Readiness Block Grant	124,016	-	11,032	revenue recognized from 17/18
LAUSD-Sp Ed Grants (Option 3)	172,997	143,850	143,850	
Other State Revenues-Total	3,944,232	3,568,933	3,179,949	
Food Service Sales	202,852	190,255	190,255	
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,116,993	1,051,400	1,051,400	
Interest	116,535	112,932	112,932	
Encroachment	0			
Lease Revenue- iPad Rentals				
Fundraising	343,734	488,004	488,004	
Other Local Revenues-Total	1,780,114	1,842,590	1,842,591	
Total Revenue	33,861,854	35,081,036	34,889,471	(191,565)
Teachers	12,976,082	12,757,083	12,757,083	
School Admin	900,745	916,313	916,313	
Librarians	127,764	129,463	129,463	
Guidance,Welfare	698,603	723,633	723,633	
Other Support/Impact of / Step and Column	-	-		
New Periods & Teachers (Master Budget- Other - SUBS)	-	-		
Certificated Salaries	14,703,193	14,526,492	14,526,492	Teachers on Paid Leave/Transition Position
Inst'l Aides	905,595	971,377	971,377	review change in sped IA's
Admin. Sal	435,684	412,863	412,863	
Clerical/Office	1,829,675	1,968,726	1,968,726	
Maint./Oper (incl. in Clerical/Office)	107,143	107,014	107,014	
Food Services	46,488	46,410	46,410	
Math Paraprofessionals	84,181	170,000	170,000	
Other Classified	1,183,398	986,461	986,461	
Impact Step and Column	-	56,000	56,000	
Proposed New Positions/Hours	-	80,000	80,000	
Classified Salaries	4,592,164	4,798,852	4,798,851	
Total Salaries	19,295,357	19,325,343	19,325,343	
STRS - Certificated (ER 16.28%)	2,059,405	2,364,913	2,364,913	
PERS - Classified (ER 18.06%)	609,158	866,673	866,768	
OASDI Regular - Certificated	14,330	15,000	15,000	
OASDI Regular - Classified	277,840	297,529	297,529	

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ADA ESTIMATES/ACTUAL FUNDED		2,882	2,882	P-1 ADA Levels
LCFF FUNDING PER ADA		9,814	9,873	
OASDI Medicare - Certificated	209,576	210,634	210,634	
OASDI Medicare - Classified	67,090	69,583	69,583	
Health & Welfare Benefits - Certificated	2,302,720	2,335,548	2,335,548	
Health & Welfare Benefits - Classified	1,115,968	1,181,164	1,181,164	
Unemployment Insurance - Certificated	11,188	7,263	7,263	
Unemployment Insurance - Classified	4,795	2,399	2,399	
Workers' Compensation - Certificated	146,742	133,191	133,191	per chartersafe quote
Workers' Compensation - Classified	59,333	57,082	57,082	per chartersafe quote
Other Employment Benefits - Certificated (LT Benefits)	203,094	483,000	483,000	
Other Employment Benefits - Classified (LT Benefits)	26,134	208,000	208,000	
Employee Benefits	7,107,370	8,231,979	8,232,075	
Total Salary & Benefits	26,402,727	27,557,322	27,557,418	
Textbooks	156,447	99,583	99,583	
Instructional Materials	303,557	240,000	240,000	
Non-capitalized Equipment	540,471	413,547	413,547	
Other Supplies	220,386	165,000	165,000	admin to review details
Food Service Supplies	231,314	247,776	247,776	
Books & Supplies	1,452,174	1,165,906	1,165,906	
Personnel Services-Mileage	6,817	4,060	1,060	
Travel/Conference	101,280	36,034	36,034	
Due/Memberships (Subscriptions)	299,208	404,160	404,160	
Insurance	183,815	173,678	173,678	
Operation and Housekeeping Services	308,389	683,850	683,850	Per Committee: Reduce expense by 3% from proposed (see Operations page)
Utilities	459,712			
Rentals/Leases/Repairs & Noncapitalized Improvements	510,828	598,254	598,254	
Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860)	3,097,378	2,370,680	2,370,680	Per Committee: Reduce expense by 3% from proposed (see 5800s page)
Pupil Transportation	689,084	607,651	607,651	w/scholarship cap
Other Expenses	233,213			
Communications	70,315	279,837	279,837	
Services, Other Operating Exp	5,960,039	5,158,203	5,155,204	
Capital Outlay (6100-6500) -Total (Detail Below)	-	760,890	760,890	
Sites & Improvement (6100)	-	-	-	No Prop 39 funding
Bldgs & Improvement (6200)	-	525,890	525,890	
Equipment-Technology (6400)	-	235,000	235,000	
Equipment/Furniture Replacement (6500)	-			
Depreciation Expense	637,921	860,000	860,000	
Interest	44,961	52,932	52,932	
Indirect Cost (Total charter school supervisory oversight fees only)	268,177	282,779	284,528	Indirect cost = 1% of LCFF
Total Expenses-Financial Reporting Basis	34,765,997	35,077,142	35,075,989	
Total Expenses-Cash Reporting Basis	34,128,077	34,978,032	34,976,879	
Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual)	(904,143)	3,894	(186,518)	
Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB		(749,445)	-	
Revised Financial Reporting		(745,551)	(186,518)	
Net Reserve Fund Increase(Reduction)-Cash Basis	(266,222)	103,004	(87,408)	