

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

| | 2017-2018 Unaudited Acutals (6/30/18) | 2018-2019 Budget (Admin/BF committee Recommended 6/4/18) | 2018-2019 Budget Updates (8/28/18) | 09/20/18 Changes | Comments/ Change (from 8/28) |
|--|---|--|--|---------------------|---|
| ADA ESTIMATES/ACTUAL FUNDED | 2,905 | 2,882 | 2,882 | 2,867 | ADA Concerns- Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment |
| LCFF FUNDING PER ADA | | 9,814 | 9,873 | 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 | 28,305,891 | (146,934) |
| NCLB:T1,Basic School Support | 281,972 | 285,028 | 308,894 | 308,894 | Updated Funding 7/18/18 |
| Special Ed: IDEA Basic Local Assistance | | | | | |
| Entitlement | 565,541 | 583,296 | 592,943 | 568,813 | \$198.4/ADA (Actual Sp Funding-9/18) |
| NCLB:TII, Teacher Quality/ESSA | 57,519 | 57,891 | 64,848 | 64,848 | Updated Funding 7/18/18 |
| MAA-Medical Reimbursements | 16,925 | 18,000 | | - | |
| Perkins | 24,736 | 29,570 | 29,570 | 29,570 | |
| DOR-Rehab | 8,550 | 20,000 | 20,000 | 20,000 | |
| AP Fees | 3,359 | - | | | |
| Child Nutrition Program | 362,687 | 397,851 | 397,851 | 397,851 | |
| Federal Revenues-Total | 1,321,289 | 1,391,636 | 1,414,106 | 1,389,976 | (24,130) |
| Prop. 39 energy | 220,105 | - | - | - | |
| State Lottery:Non Prop 20 - Current Year | 461,509 | 420,699 | 435,182 | 448,182 | New Lottery Est 9/18 (\$151/Enrolled) |
| State Lottery:Non Prop 20 - PY adjustments | - | | | - | |
| Child Nutrition: School Programs | 30,495 | 33,380 | 33,380 | 33,380 | |
| Mandated Costs Reimbursement | 125,271 | 130,330 | 130,353 | 130,353 | |
| Educator Effectiveness Grant (3 year grant) | - | - | - | - | |
| One Time Discretionary Grant | 419,051 | 991,236 | 530,288 | 530,288 | revised @\$184/ADA per CDE |
| State Lottery:Prop 20 Inst Matls- Current Year | 176,959 | 138,312 | 152,746 | 157,746 | New Lottery Est 9/18 (\$53/Enrolled) |
| State Lottery:Prop 20 Ins Matls- PY adjustments | - | | | | |
| Special Education- AB602 | 1,681,851 | 1,698,015 | 1,758,827 | 1,687,258 | \$588.51/ADA (Actual P-1 Funding) 9/18 |
| Student ID/CAHSEE | 4,860 | 13,111 | 13,111 | 13,111 | |
| CTE Grant | 527,117 | | - | - | |
| College Readiness Block Grant | 124,016 | - | 11,032 | 11,032 | revenue recognized from 17/18 Recover Extra SpED Transportation Costs with COP Grant |
| LAUSD-Sp Ed Grants (Option 3) | 172,997 | 143,850 | 143,850 | 163,850 | |
| Other State Revenues-Total | 3,944,232 | 3,568,933 | 3,208,769 | 3,175,200 | (33,569) |
| Food Service Sales | 202,852 | 190,255 | 190,255 | 190,255 | |
| Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.) | 1,116,993 | 1,051,400 | 1,051,400 | 1,051,400 | Increase Revenue to 17-18 Actuals |
| Interest | 115,788 | 112,932 | 112,932 | 112,932 | |
| Encroachment | 0 | | | | |
| Lease Revenue- iPad Rentals | | | | | |
| Fundraising | 343,734 | 488,004 | 488,004 | 488,004 | Possible Uptick on these \$\$\$'s ?? |
| Other Local Revenues-Total | 1,779,367 | 1,842,590 | 1,842,591 | 1,842,591 | (162,745) |
| Total Revenue | 33,861,107 | 35,081,036 | 34,918,291 | 34,713,658 | (204,633) |
| Teachers | 12,976,082 | 12,757,083 | 12,757,083 | 12,757,083 | (367,378) |
| School Admin | 900,745 | 916,313 | 916,313 | 916,313 | |
| Librarians | 127,764 | 129,463 | 129,463 | 129,463 | |
| Guidance,Welfare | 698,603 | 723,633 | 723,633 | 723,633 | |
| Other Support/Impact of / Step and Column | - | - | | | Auxiliaries still to be changed? Close Sections? |
| New Periods & Teachers (Master Budget- Other - SUBS) | - | - | | | |
| Certificated Salaries | 14,703,193 | 14,526,492 | 14,526,492 | 14,526,492 | Teachers on Paid Leave/Transition Position |
| Inst'l Aides | 905,595 | 971,377 | 971,377 | 971,377 | Review SpED Assistants? |
| Admin. Sal | 435,684 | 412,863 | 412,863 | 412,863 | |
| Clerical/Office | 1,829,675 | 1,968,726 | 1,968,726 | 1,968,726 | Review OT |
| Maint./Oper (incl. in Clerical/Office) | 107,143 | 107,014 | 107,014 | 107,014 | |
| Food Services | 46,488 | 46,410 | 46,410 | 46,410 | |
| Math Paraprofessionals | 84,181 | 170,000 | 170,000 | 170,000 | Use of Math Paraprofessionals-Savings? |
| Other Classified | 1,183,398 | 986,461 | 986,461 | 986,461 | |
| Impact Step and Column | - | 56,000 | 56,000 | 56,000 | |
| Proposed New Positions/Hours | - | 80,000 | 80,000 | 80,000 | |
| Classified Salaries | 4,592,164 | 4,798,852 | 4,798,851 | 4,798,851 | |
| Total Salaries | 19,295,357 | 19,325,343 | 19,325,343 | 19,325,343 | |
| STRS - Certificated (ER 16.28%) | 2,059,405 | 2,364,913 | 2,364,913 | 2,364,913 | |
| PERS - Classified (ER 18.06%) | 609,158 | 866,673 | 866,768 | 866,768 | |
| OASDI Regular - Certificated | 14,330 | 15,000 | 15,000 | 15,000 | |
| OASDI Regular - Classified | 277,840 | 297,529 | 297,529 | 297,529 | |
| OASDI Medicare - Certificated | 209,576 | 210,634 | 210,634 | 210,634 | |
| OASDI Medicare - Classified | 67,090 | 69,583 | 69,583 | 69,583 | |

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| ADA ESTIMATES/ACTUAL FUNDED | | | | | |
| | 2,905 | 2,882 | 2,882 | 2,867 | ADA Concerns- Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment |
| LCFF FUNDING PER ADA | | 9,814 | 9,873 | 9,873 | |
| Health & Welfare Benefits - Certificated | 2,302,720 | 2,335,548 | 2,335,548 | 2,335,548 | |
| Health & Welfare Benefits - Classified | 1,115,968 | 1,181,164 | 1,181,164 | 1,181,164 | |
| Unemployment Insurance - Certificated | 11,188 | 7,263 | 7,263 | 8,716 | |
| Unemployment Insurance - Classified | 4,795 | 2,399 | 2,399 | 2,399 | |
| Workers' Compensation - Certificated | 146,742 | 133,191 | 133,191 | 133,191 | per chartersafe quote |
| Workers' Compensation - Classified | 59,333 | 57,082 | 57,082 | 57,082 | per chartersafe quote |
| Other Employment Benefits - Certificated (LT Benefits) | 203,094 | 483,000 | 483,000 | 483,000 | |
| Other Employment Benefits - Classified (LT Benefits) | 26,134 | 208,000 | 208,000 | 208,000 | |
| Employee Benefits | 7,107,370 | 8,231,979 | 8,232,075 | 8,233,528 | |
| Total Salary & Benefits | 26,402,727 | 27,557,322 | 27,557,418 | 27,558,871 | |
| Textbooks | 156,447 | 99,583 | 99,583 | 99,583 | Updates to VA/English Budgets? |
| Instructional Materials | 303,557 | 240,000 | 240,000 | 240,000 | |
| Non-capitalized Equipment | 540,471 | 413,547 | 413,547 | 413,547 | Lower?/ Freeze Furniture or other non Cap items |
| Other Supplies | 220,386 | 165,000 | 165,000 | 165,000 | Paper/Schoolwide supply cuts needed |
| Food Service Supplies | 231,314 | 247,776 | 247,776 | 247,776 | |
| Books & Supplies | 1,452,174 | 1,165,906 | 1,165,906 | 1,165,906 | |
| Personnel Services-Mileage | 6,817 | 4,060 | 4,060 | 4,060 | |
| Travel/Conference | 101,280 | 36,034 | 36,034 | 36,034 | |
| Due/Memberships (Subscriptions) | 299,208 | 404,160 | 404,160 | 404,160 | Review Subscriptions requested |
| Insurance | 183,815 | 173,678 | 173,678 | 173,678 | |
| Operation and Housekeeping Services | 308,389 | 683,850 | 683,850 | 683,850 | Operations needed to reduce 18-19/Prior Year LAUSD billing issue |
| Utilities | 459,712 | | | | Utilities combined with Ops & Housekeeping |
| Rentals/Leases/Repairs & Noncapitalized Improvements | 510,828 | 598,254 | 598,254 | 598,254 | Further Review needed-Savings possible |
| Professional Consulting Services& Operating Exp (5800, 5810, 5821, 5850, 5860) | 3,097,378 | 2,370,680 | 2,370,680 | 2,370,680 | Lower use of Consultants. Concerns re: SpED consultants |
| Pupil Transportation | 689,084 | 607,651 | 607,651 | 712,651 | Transportation issues-Add \$20k for SpEd Buses/\$85k for 6 extra buses |
| Other Expenses | 233,213 | | | | Expenses combined below |
| Communications | 70,315 | 279,837 | 279,837 | 279,837 | Expenses combined |
| Services, Other Operating Exp | 5,960,039 | 5,158,203 | 5,158,204 | 5,263,204 | |
| Capital Outlay (6100-6500) -Total (Detail Below) | - | 760,890 | 760,890 | 760,890 | |
| Sites & Improvement (6100) | - | - | - | - | No Prop 39 funding |
| Bldgs & Improvement (6200) | - | 525,890 | 525,890 | 525,890 | Identify Projects to Freeze/Defer |
| Equipment-Technology (6400) | - | 235,000 | 235,000 | 235,000 | |
| Equipment/Furniture Replacement (6500) | - | | | | |
| Depreciation Expense | 637,921 | 860,000 | 860,000 | 860,000 | |
| Interest | 44,961 | 52,932 | 52,932 | 52,932 | |
| Indirect Cost (Total charter school supervisory oversight fees only) | 268,177 | 282,779 | 284,528 | 284,528 | Indirect cost = 1% of LCFF |
| Total Expenses-Financial Reporting Basis | 34,765,997 | 35,077,142 | 35,078,989 | 35,185,441 | |
| Total Expenses-Cash Reporting Basis | 34,128,077 | 34,978,032 | 34,979,879 | 35,086,331 | |
| Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual) | (904,890) | 3,894 | (160,698) | (471,783) | Looking to have a \$300,000+ Surplus |
| Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB | | (749,445) | - | - | |
| Revised Financial Reporting | | (745,551) | (160,698) | (471,783) | |
| Net Reserve Fund Increase(Reduction)-Cash Basis | (266,969) | 103,004 | (61,588) | (372,673) | |