

PALISADES CHARTER HIGH SCHOOL
2017-2018 Unaudited Actuals 2018-2019 9/20 Budget Updates

	2017-2018 Unaudited Actuals (6/30/18)	2018-2019 Budget (Admin/BF committee Recommended 6/4/18)	09/20/18 Changes (2018-2019 budget)
ADA ESTIMATES/ACTUAL FUNDED	2,905	2,882	2,867
LCFF FUNDING PER ADA		9,814	9,873
EPA Funding-Prop 30	4,657,544	4,277,299	
LCFF Entitlement - State Aid - Current Year	15,142,505	17,497,951	
High Needs Grant (Included in LCFF)			
LCFF PY Adjustments	(265,161)		
C S Funding In Lieu of PropTax -	7,281,331	6,502,627	
C S Funding In Lieu of PropTax - PY adjustments	-		
LCFF Funding-Total	26,816,219	28,277,877	28,305,891
NCLB:T1,Basic School Support	281,972	285,028	308,894
Special Ed: IDEA Basic Local Assistance Entitlement	565,541	583,296	568,813
NCLB:TII, Teacher Quality/ESSA	57,519	57,891	64,848
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	1,389,976
Prop. 39 energy	220,105	-	-
State Lottery:Non Prop 20 - Current Year	461,509	420,699	448,182
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
State Lottery:Prop 20 Inst Matls- Current Year	176,959	138,312	157,746
State Lottery:Prop 20 Ins Matls- PY adjustments	-		
Special Education- AB602	1,681,851	1,698,015	1,687,258
Student ID/CAHSEE	4,860	13,111	13,111
CTE Grant	527,117		-
College Readiness Block Grant	124,016	-	11,032
LAUSD-Sp Ed Grants (Option 3)	172,997	143,850	163,850
Other State Revenues-Total	3,944,232	3,568,933	3,175,200
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	115,788	112,932	112,932
Encroachment	0		
Lease Revenue- iPad Rentals			
Fundraising	343,734	488,004	488,004
Other Local Revenues-Total	1,779,367	1,842,590	1,842,591
Total Revenue	33,861,107	35,081,036	34,713,658
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
Inst'l Aides	905,595	971,377	971,377
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

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ADA ESTIMATES/ACTUAL FUNDED LCFF FUNDING PER ADA	2,905	2,882	2,867	
		9,814	9,873	
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	
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	8,716	
Unemployment Insurance - Classified	4,795	2,399	2,399	
Workers' Compensation - Certificated	146,742	133,191	133,191	
Workers' Compensation - Classified	59,333	57,082	57,082	
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	8,233,528	% of total expenses
Total Salary & Benefits	26,402,727	27,557,322	27,558,871	77.4%
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	
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	4,060	
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	
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	
Pupil Transportation	689,084	607,651	712,651	
Other Expenses	233,213			
Communications	70,315	279,837	279,837	
Services, Other Operating Exp	5,960,039	5,158,203	5,263,204	
Capital Outlay (6100-6500) -Total (Detail Below)	-	760,890	760,890	
Sites & Improvement (6100)	-	-	-	
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	
Total Expenses-Financial Reporting Basis	34,765,997	35,077,142	35,185,441	
Total Expenses-Cash Reporting Basis	34,128,077	34,978,032	35,086,331	
Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual)	(904,890)	3,894	(471,783)	Looking to have a \$430,000+ Surplus
Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB		(749,445)	-	Look to increase 9/20 Ending Balance to \$900K
Revised Financial Reporting		(745,551)	(471,783)	
Net Reserve Fund Increase(Reduction)- Cash Basis	(266,969)	103,004	(372,673)	