

PALISADES CHARTER HIGH SCHOOL
2017-2018 Unaudited Actuals 2018-2019 10/1 Admin Recommendations

	2017-2018 Unaudited Actuals (6/30/18)	2018-2019 Budget (Admin/BF committee Adopted 6/4/18)	09/20/18 Changes	Admin & Budget & Finance Proposed 18/19 Budget Updates	Changes to 10/8/2018	Comments/ Changes
ADA ESTIMATES/ACTUAL FUNDED						ADA Concerns- Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment
ADA ESTIMATES/ACTUAL FUNDED	2,905	2,882	2,867	2,867		
LCFF FUNDING PER ADA		9,814	9,873	9,873		
EPA Funding-Prop 30	4,657,544	4,277,299		5,061,334		Per CDE 9/18
LCFF Entitlement - State Aid - Current Year	15,142,505	17,497,951		16,327,203		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		6,917,354		PER LAUSD 9/2018
C S Funding In Lieu of PropTax - PY adjustments	-					
LCFF Funding-Total	26,816,219	28,277,877	28,305,891	28,305,891		-
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	568,813	568,813		\$188.4/ADA (Actual Sp Funding-9/18)
NCLB:T11, 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	1,389,976	1,389,976		-
Prop. 39 energy	220,105	-	-	-		
State Lottery:Non Prop 20 - Current Year	461,509	420,699	448,182	448,182		New Lottery Est 8/18 (\$151/Enrolled)
State Lottery:Non Prop 20 - PY adjustments	-	-	-	9,542	9,542	Final 17/18 Lottery pmt 9/18
Child Nutrition: School Programs	30,495	33,380	33,380	33,380		
Mandated Costs Reimbursement	125,271	130,330	130,353	131,554	1,201	per CDE 10/18
Educator Effectiveness Grant (3 year grant)	-	-	-	-		
One Time Discretionary Grant	419,051	991,236	530,288	535,301	5,013	revised @\$184/ADA per CDE (as a result of P-2 ADA PY)
State Lottery:Prop 20 Inst Mats-Current Year	176,959	138,312	157,746	157,746		New Lottery Est 9/18 (\$53/Enrolled)
State Lottery:Prop 20 Ins Mats-PY adjustments	-	-	-	15,218	15,218	Final 17/18 Lottery pmt 9/18
Special Education- AB602	1,681,851	1,698,015	1,687,258	1,687,258		\$538.51/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
LAUSD-Sp Ed Grants (Option 3)	172,997	143,850	163,850	163,850		Recover Extra SpED Transportation Costs with COP Grant
Other State Revenues-Total	3,944,232	3,568,933	3,175,200	3,206,174	30,974	(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	1,101,400	50,000	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	1,892,591	50,000	(162,745)
Total Revenue	33,861,107	35,081,036	34,713,656	34,794,632	80,974	(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	-	-	-	(150,000)	(150,000)	Teacher Savings from 17/18 not returning 2018/19
New Periods & Teachers (Master Budget- Other - SUBS)	-	-	-	(100,000)	(100,000)	Placeholder :Savings on Teaching Efficiencies- Small Classes close or combining classes (including possible auxiliaries, eff. 2nd semester)
Certificated Salaries	14,703,193	14,526,492	14,526,492	14,276,492	(250,000)	
Inst'l Aides	905,595	971,377	971,377	971,377		SpED Assistants review for efficiencies?
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	19,075,343	(250,000)	
STRS - Certificated (ER 16.28%)	2,059,405	2,364,913	2,364,913	2,324,213	(40,700)	Lower STRS for lower Salary
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		
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	8,716	11,716	3,000	Adjust 18/19 to PY levels
Unemployment Insurance - Classified	4,795	2,399	2,399	4,879	2,480	Adjust 18/19 to PY levels
Workers' Compensation - Certificated	146,742	133,191	133,191	143,191	10,000	Worker's Comp Audit
Workers' Compensation - Classified	59,333	57,082	57,082	64,082	7,000	Worker's Comp Audit
Other Employment Benefits - Certificated (LT Benefits)	203,094	483,000	483,000	263,000	(220,000)	Maximum Benefits/no "Extra Fund Payments

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ADA ESTIMATES/ACTUAL FUNDED						ADA Concerns: Need to increase (lower ADA # to be more realistic, by 15) Target 2nd Semester Enrollment
LCCF FUNDING PER ADA	2,905	2,882	2,867	2,867		
Other Employment Benefits - Classified (LT Benefits)	26,134	208,000	208,000	48,000	(160,000)	Maximum Benefits/no "Extra Fund Payments
Employee Benefits	7,107,370	8,231,979	8,233,528	7,835,308	(398,220)	
Total Salary & Benefits	26,402,727	27,557,322	27,558,871	26,910,651	(648,220)	
Textbooks	156,447	99,583	99,583	99,583	-	
Instructional Materials	303,557	240,000	240,000	240,000	-	
Non-capitalized Equipment	540,471	413,547	413,547	335,547	(78,000)	Freeze Furniture or other non Cap Items (incl. VAPA Board & Science Vendors)
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	1,087,906	(78,000)	
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	-	Subscriptions under review
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			-		NOTE:Utilities combined with Ops & Housekeeping
Rentals/Leases/Repairs & Noncapitalized Improvements	510,828	598,254	598,254	578,254	(20,000)	Review needed-Further Savings possible (Leases lowered)
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 & legal
Pupil Transportation	689,084	607,651	712,651	712,651		Transportation issues-Add \$20k for SpED Buses/\$85k for 6 extra buses
Other Expenses	233,213					NOTE: Expenses combined below
Communications	70,315	279,837	279,837	279,837		Expenses combined above
Services, Other Operating Exp	5,960,039	5,158,203	5,263,204	5,243,204	(20,000)	
Capital Outlay (6100-6500)-Total (Detail Below)	-	760,890	760,890	610,890	(150,000)	Capital Reduction in spending
Sites & Improvement (6100)	-	-	-	-	-	No Prop 39 funding
Bldgs & Improvement (6200)	-	525,890	525,890	375,890	(150,000)	Safety 1 & Safety 2 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 LCCF
Total Expenses-Financial Reporting Basis	34,765,997	35,077,142	35,185,441	34,439,221	(746,220)	
Total Expenses-Cash Reporting Basis	34,128,077	34,978,032	35,086,331	34,190,111	(896,220)	
Financial Reporting Basis-Adjusted for Depreciation (before L/T Benefit accrual)	(904,890)	3,894	(471,783)	355,411	827,194	Board approved restoration of deficit at \$1.3M, 18/19 ending balance must be at \$904K, total of 17/18 deficit
				549,479		Additional funding to meet board approved restoration
				904,890		Board goal of restoring deficit.
Additional Financial Lifetime Benefit Accrual Needed to Comply with FASB		(749,445)	-			
Revised Financial Reporting		(745,551)	(471,783)			
Net Reserve Fund Increase(Reduction)-Cash Basis	(266,969)	103,004	(372,673)	604,521	977,194	