ADA		2021-2022 Unaudited Actuals	2022-2023	2022-20	023 Unaudited	Actuals	2023-2024 A	Adopted Budg June 2023	et, Approved	2023-2024	% of Budget Received/ Spent	Comments	
	Obj Code	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
A. Revenues												\$ 12,008.00	
LCFF/Revenue Limit Sources													
State Aid	8011	9,565,088	14,545,518	18,380,353		18,380,353	16,191,849		16,191,849	1,565,230	10%		3,834,835
Education Protection Act	8012	11,131,516	9,630,885	2,633,871		2,633,871	10,932,076		10,932,076	-	0%	ADA estimate at 2805 for 23/24 FY (EPA estimate at 30% of LCFF, based on prior year alloations)	(6,997,014)
State Aid (Prior Years)	8019	222,181	-	792,583		792,583			-		0%		792,583
In Lieu of Propety Tax	8096	8,804,627	9,254,786	9,478,243		9,478,243	9,316,331		9,316,331	1,706,697	18%		223,457
Total, LCFF/Revenue Limit Resources		29,723,412	33,431,189	31,285,050	-	31,285,050	36,440,256	-	36,440,256	3,271,927	9%	Increase as of 3/31 compared to 2nd interm - result of COVID ADA mitigation funds	(2,146,139)
E L IB													-
Federal Revenues Special Education - IDEA	8181	833,673	680,735		676,938	676,938		685,262	685,262	118,377	170/	\$244.30/ADA + 8.22% COLA	(3,797)
Child Nutrition - Federal	8220	623,026	278,436		174,499	174,499		200,000	200,000	110,5//	0%		(103,937)
Other Federal	0220	023,020	410,430		1/4,477	174,499		200,000	200,000		070	Based on Current editeria sales	(103,937)
Title I	8290	270,113	277,955		277,895	277,895		300,803	300,803		0%	22-23 + 8.22% COLA	(60)
Title II	8290	56,270	56,068		57,948	57,948		60,677	60,677		1	22-23 + 8.22% COLA 22-23 + 8.22% COLA	1,880
Title III - English Learners (4203)	8290	3,128	2,836		6,256	6,256		3,069	3,069		0%		3,420
Title III - Immigrant (4201)	8290	-	4,759		4,759	4,759		5,150	5,150		0%	22-23 + 8.22% COLA	-
Title IV	8290	22,209	21,799		21,799	21,799		23,591	23,591		0%	22-23 + 8.22% COLA	
Perkins	8290	37,861	37,634		38,500	38,500		40,728	40,728		0%		866
Dept of Rehab	8290	1,562	10,000			-			-				(10,000)
Child Nutrition - Supply Chain (5466)	8220	74,219				-		-	-	95,569			-
ELC COVID Testing Award	8290	472,831				-			-				-
ESSR I (COVID-19 Grant) ESSR II (COVID-19 Grant)	8290 8290	23 867,501			117,642	117,642			-				117,642
ESSR II (COVID-19 Grant) ESSR III (COVID-19 Grant) (3213)	8290	807,501	580,825		580,824	580,824			-				117,642
ESSER III - Learning Loss (3214)	8290	_	360,623		360,624	360,624			-			projected to defer revenue	- (1)
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290		302,419		302,419	302,419			-			recognizing total allocation	-
Expanded Learning Opportunity (ELO): GEER II (3217)	8290		69,408		69,408	69,408			-			projected to defer revenue	-
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290		197,142		180,564	180,564			-			recognizing total allocation	(16,578)
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290		84,960			-			-			projected to defer revenue	(84,960)
American Rescue Plan - Homeless Children & Foster Youth (5634) Learning Loss & Mitigation (CRF)	8290 8290	_	1,368			-			-				(1,368)
Learning Loss & Mitigation (CRF)  Learning Loss & Mitigation (GEER)	8290	107,643				-			-		1		-
Total, Federal Resources	5270	3,370,058	2,606,344		2,509,451	2,509,451	-	1,319,279	1,319,279	213,946	16%		(96,893)
		, .,	, .,.		, .,	, .,		, , , -	, , , ,	- ,			-
Other State Revenues													
Child Nutrition - State	8520	39,005	590,875		825,293	825,293		400,000	400,000			Based on current cafeteria sales, state reimbursing on state side for universal meals	234,418
Mandated Cost Reimbursement	8550	139,084	141,692	141,692		141,692	154,752		154,752		0%		-
State Lottery (Non Prop 20)	8560	516,980	473,700	617,178	212 222	617,178	476,850	107.025	476,850		0%		143,478
State Lottery (Prop 20) CTE	8560 8590	229,990 187,163	186,693 316,321	170.954	313,222	313,222 170,954		187,935 328,096	187,935 328,096			higher per ADA rate (\$67.00/ADA)	126,529
Student ID/CAHSEE/Charter School ADA	8590 8590	2,400	10,000	1 /0,954	467,115	467,115		328,096	328,096		0%	includes carryover from 21/22 FY	(145,366) 457,115
In-Person Instruction Grant	8590	63,946	483,340		73,257	73,257	-		-		1	Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21	(410,084)
Expanded Learning Opportunities Grant	8590	119,222	405,540		13,431	13,231			-			first allocation received in 20/21, part of beginning balance	(410,064)
Child Nutrition - Kitchen Infrastructure Upgrade	8590	27,000				-			-			VI	-
Child Nutrition - Kitchen Infrastructure Training	8590	.,			227,748	227,748							227,748
A-G Completion Grant: Access/Success	8590	62,636	140,502		161,381	161,381			-			Expanding A-G courses, part of restricted beginning balance	20,879
A-G Completion Grant: Learning Loss/Mitigation	8590	421,507	20,879			•			-			Expanding A-G courses, part of restricted beginning balance	(20,879)
CAL NEW: Ethnic Studies Block Grant	8590	76,392				-			-			part of restricted beginning balance	-
Educator Effectiveness Arts. Music & Instructional Materials Block Grant	8590	425,181	106,295		106,295	106,295		-	-			Initial \$405k was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent	-
(6762)	8590	-	1,845,367		1,845,367	1,845,367			-			Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	

ADA		2021-2022 Unaudited Actuals	2022-2023	2022-20	023 Unaudited	Actuals	2023-2024	Adopted Budg June 2023	et, Approved	2023-2024	% of Budget Received/ Spent	Comments	
	Obj Code	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
Learning Recovery Emergency Block Grant (7435) Special Ed - Mental Health (65460)	8590 8590	-	922,684		925,636	925,636			-	21,872		Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	2,952
Total, State Revenues		2,310,506	5,238,348	929,824	4,945,313	5,875,138	631,602	916,031	1,547,633	21,872	1%		636,789
Other Local Revenues													-
Special Education - AB602	8311	2,366,050	2,704,604		2,759,779	2,759,779		2,745,310	2,745,310	469,099	17%	\$978.72 + 8.22% COLA	55,175
Food Service Sales	8634	82,628	53,546		55,311	55,311		50,000	50,000		0%	Based on current sales as of January 2023	1,765
Leases & Rentals	8650	823,914	921,000	1,044,241		1,044,241	976,000		976,000		0%		123,241
Interest	8660	84,856	159,888	342,311		342,311	150,000		150,000		0%		182,423
LAUSD SpEd Option 3 Grant	8679	184,290	100,000		32,301	32,301	=	=	-			higher reciept from SELPA	(67,699)
Fundraising	8699	580,614	450,000	418,663		418,663	450,000	-	450,000		0%		(31,337)
LAUSD SpEd Option 3 Learning Recovery Grant	8699	-	133,087	(0.141.041)	24404	-	-	-	-			ONLY for 22-23	(133,087)
General Fund Contribution (unaudited only)	8980	282,705 <b>4.405.057</b>	4.522.125	(3,464,064)	3,464,064	4 652 605	1.556.000	2 505 210	- 4 251 210	469,099	11%		-
Total, Other Local Revenues		4,405,057	4,522,125	(1,658,848)	6,311,453	4,652,605	1,576,000	2,795,310	4,371,310	469,099	11%		130,481
Total Revenues		39,809,033	45,798,006	30,556,026	13,766,218	44,322,244	38.647.858	5,030,619	43,678,477	3,976,844	9%		(1,475,762)
Total Revenues		23,003,022	12,750,000	20,220,020	10,700,210	,022,2	20,017,020	2,020,015	10,070,177	0,570,011	,,,		(2, 1.7 5, 7 5 2)
B. Expenditures													-
Certificated Salaries													-
												22-23 includes 0.25% adjustment to base salary (per union agreement). 23-24 UTLA	
Teachers' Salaries-Full-Time	1110	13,174,980	13,059,940	12,474,550	1,780,787	14,255,337	11,569,469	1,700,134	13,269,603	1,200,912		increase of 7% is not yet included in 8/31 actuals.	1,195,397
Teachers Salaries-Librarian	1130	140,298	134,024	154,228		154,228	134,024		134,024	13,319	10%		20,204
Teachers' Salaries-Substitute	1160	562,895	395,000	459,137	23,754	482,891	395,000		395,000	22,509	6%		87,891
Cert Pupil Supp Sal-Counselors	1210	941,232	900,252	888,922		888,922	942,528		942,528	83,829	9%		(11,330)
Cert Administrators	1310	994,628	1,052,786	1,078,965		1,078,965	909,644	143,142	1,052,786	68,141	6%	2022-23 Cert Admin salaries now includes a Certicated HR Director.	26,179
Other Support/Step& Column Impact	1330	-	122,624			-	128,755		128,755		0%		(122,624)
Auxilaries/Periods/Net	1930	-	(4.2.4.250)			-			-			Approximately \$770k of auxilairies are included in FT Certificated Salaries	-
FTEs Increase/Decrease		-	(134,370)			-	120 000		120,000		00/		134,370
Impact of Tentative UTLA Agreement		-	945,728			-	129,000		129,000		0%		(945,728)
Certificated Off-Schedule Pay ESSER II/III funded certificated time		-	964,268			-			-				(964,268)
ELO Related Certificated Time	1110	-	336,000			-	98.000		98,000		0%		(336,000)
Total, Certificated Salaries	1110	15,814,033	17,776,252	15,055,802	1 804 542	16,860,343	14,306,420	1,843,276	,	1,388,710	9%		(915,908)
Total, certificated Salaries		13,014,033	17,770,232	15,055,002	1,004,542	10,000,545	14,500,420	1,043,270	10,142,020	1,566,710	7/0		(913,908)
Classified Salaries													_
Instruct Aide	2110	756,331	863,047	37,990	752,330	790,320	_	913,047	913,047	65,690	7%		(72,727)
Maint/Operations	2210	142,680	209,662	163,843	752,550	163,843	209,662	713,017	209,662	13,102	6%		(45,820)
*		,	,	,		,	· ·		,	,			, , ,
Classified Administrators	2310	377,461	458,369	499,579		499,579	458,369		458,369	39,250	9%	Shifted HR Director from Classified Admin to Certificated Admin Salaries for 2022-23	41,210
Cler Tech Office Staff Sal-FT	2410	1,864,896	1,914,135	1,978,083		1,978,083	1,914,135		1,914,135	159,337	8%		63,948
Food Services	2430	60,568	62,476		69,161	69,161	-	62,000	62,000	6,304	10%	Includes additionl hours for summer: free/reduced outreach, orientation & Universal meal implementation	6,685
Cler Tech Off Staff Sal-Sub	2460	60,154	52,000	40,333		40,333	_	60,000	60,000	_	0%	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism outreach. Added \$10k for library textbook support & distribution.	(11,668)
Other Classified	2920	1,055,664	1,118,259	1.194.340	1	1.194.340	1,018,259	100,000	1.118.259	111,500	10%	7	76,081
Math Paraprofessionals	2920	304,498	166,783	, , , ,,,,,,,,	178,277	178,277	-	166,783	166,783	13,896	8%		11,494
Impact Step & Column/Prposed New	T	-	(253,404)		,	-	-		-	.,,,,			253,404
Classified Retro		-	340,761			-			-				(340,761)
Classified Additional Time		-				-			-				-
ELO Related Classified Time	2920	-				-			-				-
Total, Classified Salaries		4,622,252	4,932,087	3,914,167	999,769	4,913,935	3,600,425	1,301,830	4,902,255	409,079	8%		(18,152)
Employee Denofite	<u> </u>												-
Employee Benefits	1												-
State Teachers Retirement System (STRS), Certificated Positions	3111	2,510,489	2,892,032	2,612,148	335,740	2,947,887	2,732,526	352,066	3,084,592	259,669	8%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23) and remains flat at 19.10% for 23-24	55,856
													,
State Teachers Retirement System (STRS),													

Prepared by: Juan Pablo Herrera. CBO/A. Ilyas, Finance Consultant

AD	4	2021-2022 Unaudited Actuals	2022-2023	2022-20	)23 Unaudited	Actuals	2023-2024	Adopted Budg June 2023	et, Approved	2023-2024	% of Budget Received/ Spent	Comments	
	Obj Code	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
Public Employees Retirement System (PERS),													
Certificated Positions	3211	-	79,045			-	79,045	-	79,045	2,397	3%		(79,045
Public Employees Retirement System (PERS),	2212	052.512	016010	014 672	201 121	1.015.002	0.50.502	2.47.220	1 207 022	72.244	60/	PTP2 - 1	
Classified Positions OASDI, Certificated Positions	3212 3311	853,712 23,917	916,018 32,781	814,672 32,087	201,131	1,015,803 32,087	960,593 33,263	347,328	1,307,922 33,263	73,344 1,136	3%	PERS employer contribution rate increases from 25.37% (2022-23) to 26.68% (23-24)	99,785 (694
OASDI, Certificated Positions  OASDI, Classifed Positions	3312	281,364	298,146	227,069	55,833	282,902	223,226	80,713	303,940	22,616	7%		(15,243
Medicare, Cert Positions	3331	228,397	252,533	216,124	26,130	242,254	207,443	26,728	234,171	19,953	9%		(10,279
Medicare, Class Positions	3332	66,108	74,087	56,525	15,243	71,768	52,206	18,877	71,083	5,844	8%		(2,318
Hlth & Wlfr Benefits, Cert	3411	2,324,282	2,392,089	2,050,871	316,073	2,366,944	2,411,840	295,897	2,707,737	383,271	14%	Rate increase of approx. 8.1%	(25,145
Hlth & Wlfr Benefits, Class	3412	1,151,884	1,104,353	822,489	307,924	1,130,413	974,025	355,320	1,329,345	180,855	14%	Rate increase of approx. 8.1%	26,060
State Unemploy Insur, Cert Pos	3511	71,953	74,733	66,701	-	66,701	7,153	922	8,075	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(8,032
State Unemploy Insur, Clas Pos	3512	31,386	28,639	28,586	-	28,586	1,800	651	2,451	-	0%	Rate returns to 0.050% by state of CA (compared to 0.50% in 22-23)	(53
Worker Comp Insur, Cert Pos	3611	159,795	174,611	128,664	-	128,664	143,460	-	143,460	47,648	33%		(45,948
Worker Comp Insur, Class Pos	3612	68,482	74,833	55,142	-	55,142	61,483	-	61,483	20,495	33%		(19,692
Lifetime Retiree Benefits, Cert	3911	383,171	553,000	521,991	-	521,991	553,000	-	553,000	77,616	14%	. ,	(31,009
Lifetime Retiree Benefits, Class	3912	124,123	237,000	121,945	- 1 250 055	121,945	237,000	- 1 450 501	237,000	16,857	7%	must fund at this level per actuary & LAUSD recommendation	(115,055
Total, Employee Benefits		8,279,062	9,229,745	7,755,012	1,258,075	9,013,087	8,737,889	1,478,501	10,216,390	1,118,933	11%		(216,659
Supplies													-
Textbooks	4100	27,938	399,721	262	401,397	401,660	75,725	9,520	85,245	50,334	59%		1,939
Instructional Materials	4300	222,708	220,000	4.040	266,460	270,501	73,723	270,848	270,848	29,830	11%		50,501
Instructional Materials - CTE	4300	147,512	270,374	1,010	200,100	-		184,405	184,405	-	0%	CTE Expenses	(270,374
Office (Tech) Supplies	4350	70,739	98,050	30,298	-	30,298	142,305	11,000	153,305	761	0%	Reduced by \$30K, some spending shift to 4410 non cap	(67,752
Other Supplies	4390	62,862	65,300	47,951	8,407	56,359	63,000	7,000	70,000	12,399	18%		(8,941
Non-Capitalized Equipment	4400	388,182	973,249	156,674	803,381	960,054	530,136	116,742	646,878	994,293	154%	Includes \$300k of non-cap for future tech projects in 2024-25 and beyond	(13,195
Food Service Supplies	4700	252,422	350,000		358,415	358,415		231,897	231,897	1,680	1%	Increase in number of meals served, resulting in increased food service supplies needed.	8,415
Total, Supplies		1,172,363	2,376,695	239,226	1,838,061	2,077,287	811,165	831,412	1,642,578	1,089,297	66%		(299,408
													-
Services Of the services	5010	2.247	2 000	1 772	020	2.502	2 000	1.000	2 000	570	100/		-
Mileage & Car Allowances Travel and Conferences	5210 5220	3,247 40,298	2,000 100,000	1,772 58,216	820 43,963	2,592 102,178	2,000 50,000	1,000 80,000	3,000 130,000	570 6,873	19% 5%	reduced mileage	592 2,178
Dues and Memberships/Subscriptions	5310	436,366	570,000	183,959	396,068	580,027	512,353	27,240	539,593	68,840	13%		10,027
Insurance	5400	407,998	445,718	480,359	390,008	480,359	443,820	27,240	443,820	147,940	33%		34,641
Operations & Housekeeping Supplies	5510	170,661	224,472	319,375	11,239	330,614	251,700	-	251,700	11,246	4%		106,142
Utilities  Utilities	5520	556,370	430,000	584,244	-	584,244	445,222		445,222	11,2-10	0%		154,244
Rentals/Leases/Repairs	5610	414,814	377,673	453,707	28,968	482,675	338,500	-	338,500	50,650	15%		105,002
any Louvey reepund	5811/	111,014	3.1,013	.55,707	20,700	102,075	555,500		220,200	50,050	1370		100,002
Transportation	5812	297,194	459,100	440,972	79,401	520,373	310,306	167,700	478,006	20,484	4%	Board approved transportation allocation of \$478,006	61,273
Oth Contracted Services	5800	40,127	29,954	26,504	-	26,504	38,298		38,298		0%		(3,450
STRS Int & Penalties	5803	1,752	1,200	390	-	390	1,200		1,200	4	0%		(810
Contracted Services	5810	3,327,469	4,188,626	1,752,960	2,418,463	4,171,423	1,842,095	2,180,046	4,022,140	314,814	8%		(17,203
Legal, Audit, & Election Costs	5821	373,689	345,409	66,047	271,814	337,861	123,367	262,891	386,258	77,499	20%		(7,548
Advertisement	5831	1,650	1,200	1,200	-	1,200	1,500		1,500		0%		-
Computer/Technlgy Related Serv	5840	7,200	18,000	5,765	-	5,765	18,900		18,900		0%	reduction in internet costs	(12,235
Conslt/Ind Contractors(NonEmp)	5850	47,555	236,743	232,621	-	232,621	150,000		150,000		0%	Teachers on Reserve - Sub teacher backfill Hiring costs significantly exceeded prior years - higher staff turnover (FTEs &	(4,122
Fingrprt,Phys, XRy&Oth Emp Cst	5860	15,563	15,312	15,254	-	15,254	16,483		16,483	1,517	9%		(58
Other Services	5890	144,262	288,203	186,980	75,275	262,255	114,500		114,500	23,333	20%	student confrerences)	(25,948
Communications Services	5910	53,864	55,000	44,196	-	44,196	60,690		60,690		0%		(10,804
Total, Services		6,340,078	7,788,611	4,854,520	3,326,011	8,180,531	4,720,934	2,718,877	7,439,811	723,770	10%		391,921
													-
Captial Outlay	e100												-
Sites & Improvement	6100	-										\$340,500 for CAPEX for 2023-24 and \$100k deferred for future projects in 24-25 &	-
Buildings & Improvement	6200	210 381	550 ///0				440.500		4/0.500	1 020	10/	heyond	
Buildings & Improvement Equipment & Technology	6200 6400	210,381 225,748	559,440 131,175				440,500 1,664,208		440,500 1,664,208	4,928	1% 0%	beyond	(559,440 (131,175

ADA		2021-2022 Unaudited Actuals	2022-2023	2022-20	23 Unaudited	Actuals	2023-2024 A	Adopted Budgo June 2023	et, Approved	2023-2024	% of Budget Received/ Spent	Comments	
	Obj Code	Total	Estimated Actuals, 5/27/23	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023			
Total, Captial Outlay		436,129	690,615				2,104,708		2,104,708	4,928	0%		(690,6
						•		•					-
Depreciation Expense (Financial Reporting Basis)	6900	971,607	980,000	709,714	97,070	806,784	1,140,000	-	1,140,000	-	0%		(173,2
Other Outgo													-
Indirect Cost (LAUSD)	7299	295,012	334,229	181,115	145,956	327,071	364,403		364,403	58,377	16%	Calculated at a rate of 1% of LCFF revenue	(7,1
Interest	7438	11,784	4,731	4,547	1,215	5,762	-		-			Track loan ended April 2023	1,0
Fund 09 to Fund 20 Payment (Unaudited Only)		282,705				-			-				-
Total, Other Outgo		589,501	338,960	185,662	147,171	332,833	364,403		364,403	58,377	16%		(6,1
Total Expenditures (Financial Reporting Basis)		37,788,897	43,422,349	32,714,103	9,470,698	42,184,801	33,681,235	8,173,897	41,855,132	4,788,167	11%		(1,237,5
Total Expenditures (Cash Reporting Basis)		37,788,897	43,132,964	32,714,103	9,470,698	41,378,016	34,645,944	8,173,897	42,819,840	4,788,107	11%		(1,754,9
Total Experiences (Cash Reporting Basis)		37,233,417	43,132,704	32,004,307	7,373,020	41,570,010	34,043,744	0,175,077	42,017,040	4,773,073	11 /0		(1,754,5
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)		Note - The 2022-23 ending balance is inflated because it accounts for the Learning Recovery Emergency Block Grant AND the Arts, Music & Instructional Materials Grant. The 23-24 ending balanace also does NOT include the impact of UTLA/PESPU bargaining.	(238,2
C. Ending Balance: Excess (Deficiency) - Cash Reporting		2,555,615	2,665,041	(1,448,363)	4,392,590	2,944,227	4,001,914	(3,143,277)	858,637	(816,251)		(Revenue - Expenses: Cash Reporting Basis)	279,1
													-
D. Net Increase (Decrease)		2,020,136	2,375,656	(2,158,077)	4,295,519	2,137,443	4,966,623	(3,143,277)	1,823,345	(811,323)			(238,2
E. Fund Balance													-