2023-24 BUDGET UPDATE

BUDGET VS ACTUALS (ACTUAL EXPENDITURES THROUGH 12/31/23)

2023-24 Budget vs Actuals

The 2023-24 Budget vs Actuals worksheet shows the (1) adopted budget, (2) revised budget and (3) actual expenditures through December 31, 2023.

This is the **SAME** report as last month. We have not closed the books for the month of January (we do not close out January financials until mid-Feb). Without having the month of January closed, the recent expenditures have not yet posted.

Next month, we will present the Second Interim Financial Report, which covers the period of July 1, 2023 through January 31, 2024.

ADA	2797	2022-2023 Adopted Budget, Board Approved June 2022 2797				Revised Project	tions, 9/10/22	2022-2023	2022-2023 First Interim Projections, 10/31/2022			2022-2023	% of Budget Received/ Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total	Actuals to Date 12/31/22		
A. Revenues														\$ 11,641.00
LCFF/Revenue Limit Sources														
State Aid	8011	15,555,226		15,555,226	13,344,715		13,344,715	3,736,518	15,711,395		15,711,395	6,138,566	39%	using ADA rate of 2797 (based on mo 3 projections, enrollment at 3008 and a 93% attendance rate) - per LCFF calc 11-22-22 using ADA rate of 2797 (based on mo 3 projections, enrollment at 3008
Education Protection Act	8012	8,577,654		8,577,654	9,076,890		9,076,890	2,236,528	9,002,858		9,002,858	4,473,056	50%	and a 93% attendance rate) - per LCFF calc 11-22-22
State Aid (Prior Years)	8019						-				-			
In Lieu of Propety Tax	8096	8,695,667		8,695,667	11,305,680		11,305,680	2,993,573	8,860,476		8,860,476	4,402,313	50%	\$3,167.85/ADA - per LAUSD
Total, LCFF/Revenue Limit Resources		32,828,547	-	32,828,547	33,727,285		33,727,285	8,966,619	33,574,729	-	33,574,729	15,013,935	45%	Includes revised LCFF calculator with Governor's COLA and a reduced ADA estimate of 2,797
Federal Revenues														
Special Education - IDEA	8181		802,782	802,782		734,667	734,667	231,162		684,202	684,202	339.944	50%	\$244.62/ADA per LAUSD SELPA (06/22) - DOWN from \$267.30/ADAin 2021-22 (lower because of ADA estimate)
Special Education - IDEA Child Nutrition - Federal	8220		475,000	475,000		475,000	475,000	231,162		50,585	50,585	82,276	163%	9207.307.4DAIII 2021-22 (IOWEL DECAUSE OF ADA ESTIMATE)
Other Federal	8220		473,000	475,000		475,000	473,000	-		30,383	-	62,270	10370	
Title I	8290		300,583	300,583		270,695	270,695	-		270,695	270,695	-	Ω0/-	prelim amount per cde 8/1/22 - no update as of 11/22
Title II	8290		59,695	59,695		55,335	55,335	-		55,335	55,335	-		prelim amount per cde 8/1/22 - no update as of 11/22 prelim amount per cde 8/1/22 - no update as of 11/22
Title III - English Learners	8290		4,112	4,112		4.112	4,112			4,112	4,112		0%	premin amount per cue of 1722 - no apuate as of 11722
Title III - Immigrant	8290		1,112	- 1,112		1,112	-,,,,,						0,0	
Title IV	8290		23,175	23,175		21,316	21,316	_		21,316	21,316		0%	prelim amount per cde 8/1/22 - no update as of 11/22
Perkins	8290		37,634	37,634		37,634	37,634	_		37,634	37,634		0%	
Dept of Rehab	8290		10,000	10,000		10,000	10,000			10,000	10,000		0%	
Child Nutrition - Supply Chain	8220									,	-			
ELC COVID Testing Award	8290			i			-	-			-			
ESSR I (COVID-19 Grant)	8290			-			-				-			
ESSR II (COVID-19 Grant)	8290			-			-	-			-			
ESSR III (COVID-19 Grant) (3213)	8290		947,833	947,833		947,833	947,833	221,454		947,833	947,833	221,454	23%	
ESSER III - Learning Loss (3214)	8290									442,781				recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290							75,605		302,419		75,605		recognizing total allocation
Expanded Learning Opportunity (ELO): GEER II (3217)	8290							17,352		69,408		17,352		recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290							49,286		197,142		49,286		recognizing total allocation
Expanded Learning Opportunity (ELO): ESSER III								19,200		·				recognizing total anocation
State (3219) American Rescue Plan - Homeless Children & Foster	8290							84,960		339,839		84,960		recognizing total allocation
Youth (5634)	8290							1,368		1,368		1,368		
Learning Loss & Mitigation (CRF)	8290			-			-				-			
Learning Loss & Mitigation (GEER)	8290		2,660,815	2,660,815			2,556,592	681,187		3,434,669	3,434,669	972 247	25%	
Total, Federal Resources		-	2,000,815	2,000,815			2,550,592	081,187	-	3,434,009	3,434,009	872,245	25%	
Other State Revenues												-		
Child Nutrition - State	8520		36,890	36,890		36,890	36,890	_		479,464	479,464	195,371	41%	higher reimbursement due to free meals
Mandated Cost Reimbursement	8550	143,764	20,020	143,764	143,764	30,070	143,764	-	142,591	77,707	142,591	141,692		\$50.98/ADA
State Lottery (Non Prop 20)	8560	459,660		459,660	479,400		479,400	15,492	475,490		475,490	236,479	50%	
State Lottery (Prop 20)	8560	.57,000	183,300	183,300	.72,400	188,940	188,940	20,149	.,,,,,,,0	187,399	187,399	30,092	16%	5 1 (/
CTE	8590		270,374	270,374		270,374	270,374	316,321		316,321	316,321	316,321		includes carryover from 21/22 FY
Student ID/CAHSEE	8590	10,000	- ,	10,000	10,000	,	10,000	- ,		10,000	10,000	2,524	25%	
In-Person Instruction Grant	8590	- ,		-	.,		-	483,340		483,340	483,340	483,340		Per CDE 8/19/21- \$915,651 allocation, spent \$368K in 20/21
Expanded Learning Opportunities Grant	8590						-	106,295			-			first allocation received in 20/21, part of beginning balance
Child Nutrition - Kitchen Infrastructure Upgrade	8590			-			-				-			
A-G Completion Grant: Access/Success	8590		645,524	645,524		645,524	645,524	140,502		140,502	140,502	140,502	100%	Expanding A-G courses, part of restricted beginning balance
A-G Completion Grant: Learning Loss/Mitigation	8590							20,879		20,879	20,879	20,879	100%	Expanding A-G courses, part of restricted beginning balance
CAL NEW: Ethnic Studies Block Grant	8590										-			part of restricted beginning balance
Educator Effectiveness	8590		375,181	375,181		375,181	375,181			106,295	106,295	106,295	100%	Initial \$405k was received in Dec 2021 and lives in the beginning balance. Revenue to recognize as expenses are spent

Teachers Salaries-Substitute	ADA	2797		Adopted Bud proved June 2		2022-2023 F	Revised Project	ions, 9/10/22	2022-2023	2022-2023 First Interim Projections, 10/31/2022			2022-2023	% of Budget Received/ Spent	Comments
Arts, Monte-A Institution Market Floor (Corp. 1956) First, Start Revenues 1			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Date	Unrestricted	Restricted	Total			
Laming Recovery Energyany Work Carest 50% 1.511.200 3.131.4003 5.531.44 1.511.500 3.151.6007	Arts, Music & Instructional Materials Block Grant	8590										-	925,636		will be accounted for once a spending plan is Board approved.
Oher Local Revenues Septial Education	Learning Recovery Emergency Block Grant	8590										-	922,684		
Special photomics A 48602 \$111 \$277,2879 \$277,2879 \$279,7879 \$299,7870 \$299,7870 \$277,2870 \$277,	Total, State Revenues		613,424	1,511,269	2,124,693	633,164	1,516,909	2,150,073	1,102,977	618,081	1,744,200	2,362,281	3,521,815	149%	
Special photomics A 48602 \$111 \$277,2879 \$277,2879 \$279,7879 \$299,7870 \$299,7870 \$277,2870 \$277,	Other Local Revenues							_							
Food Screece Select		8311		2,272,897	2,272,897		2,939,390	2,939,390	924,876		2,737,480	2,737,480	1,409,465	51%	\$978.72 per LAUSD SELPA (6/22) - up from \$756.80 in 21-22
Faces Social So		8634		90,000	90,000		90,000	90,000	19,372		90,000	90,000	22,310	25%	Estimating lower a la carte sales due to free breakfast/lunch
LAUSD Spirit Option 3 General 8679 100,000 400,000	Leases & Rentals										1,021,000				
Fundaming Sept			80,000			80,000			2,179	80,000					
LALSD Spirol Option 3 Lorentge Recovery Ground 1979 133,089				100,000			100,000	,							higher reciept from SELPA
Contract Found counted code (complete only)			450,000		450,000	450,000	122.007		225,533		/	/			OMEN 6 22 22
Total Chreenees		0077					133,087	133,087			133,087	133,087	-	0%	ONLY for 22-23
Total Revenues		07070	1,551,000	2,462,897	4,013,897	1,551,000	3,262,477	4,813,477	1,506,954	80,000	4,531,567	4,611,567	2,092,080	45%	
R. Expenditures Certificated Salaries	,		24.002.024		44 60 0 0 0 0	25.044.440	4 === 20 6			21.252.010	0.510.105		** ***	100/	
CertInded Salaries	Total Revenues		34,992,971	6,634,982	41,627,952	35,911,449	4,779,386	43,247,427	12,257,737	34,272,810	9,710,436	43,983,246	21,500,074	49%	
Teacher's Salarics-Full-Time 1110 11.569.469 1.700.134 13.269.603 1.390.24 143.142 1.052.786 143.142 1.052.786 120.64 120.64 143.142 1.052.786 120.64 143.142 1.052.786 120.64 143.142 110.62 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 143.142 140.64 1	B. Expenditures														
Tenchers Subrirse-Libertarian	Certificated Salaries														
Tenchers Subrirse-Libertarian	Tanchard Salarias Full Time	1110	11 560 460	1 700 124	12 260 602	11 560 460	1 700 124	12 260 602	2 224 295	11 560 460	1 700 124	12 260 602	6.446.002	400%	22 22 includes 0.25% adjustment to base calcus (per union agreement)
Teacher's Substitute				1,700,134			1,700,134				1,700,134				22-23 includes 0.23/6 adjustment to base salary (per union agreement)
Cert Pupil Supp Sal-Counselors 1210 942,528 942,528 942,528 942,528 942,528 942,528 325,154 34% (includes additional hours for counseling stuff 1310 999,644 143,142 1,052,786 999,644 143,142 1,052,786 409,644 143,142 1,052,786 409,644 122,624								- É				Í			For 22-23, the sub salaries were reduced. However, as of First Interim
Cert Administrators															-
Other Support/Step& Column Impact 1330 122,624 1	* **		, ,	1/13 1/12		. ,-	1//3 1//2	, , ,		, , , ,	1/13 1/12		/ -		
Auxilaries/Periods/Net 1930				143,142			143,142		243,397		143,142		467,313		2022-23 Cert Admini sataries now includes a Certicated Fix Director.
FTEs Increase/Decrease (37,000) (37,000) (37,000) (37,000) (37,000) (33,000) (34,370) (134,370) (134,370) (9%) Decrease I&T rot Covering for 22.23 (194,544 144,	** *		122,021		122,021	122,021		-		122,021		122,021		070	Approximately \$770k of auxilairies are included in FT Certificated
Impact of Tentative UTLA Agreement		1750	(37,000)		(37,000)	(37,000)		(37,000)		(134 370)		(134 370)		0%	
Certificated Off-Schedule Pay			(57,000)		(37,000)										
ESSER IVIII funded certificated time ELD Related Certificated Time 1110 336,00															7% off-schedule payment, additional increases for competition stipends
ELO Related Certificated Time 1110 336,000 336,000 336,000 336,000 336,000 336,000 336,000 336,000 0 0% Estimated additional PD expense for 2022-23 (ELO) Total, Certificated Salaries 13,966,289 2,179,276 16,145,565 15,981,972 2,179,276 18,161,248 3,888,730 15,856,630 2,179,276 18,035,906 7,489,803 42% Classified Salaries 2110 946,773 946,773 946,773 946,773 142,129 1,013,047 1,013,047 340,305 34% return in 2022-23 was lower due to leaves of absence. FT Es are expected to Maint/Operations 2210 144,544 144,544 144,544 144,544 50,978 154,662 10,144,546 226,925 726 8,86164 HR Director from Classified Administrators 2310 295,790 295,790 295,790 199,335 316,495 226,925 726 8,86164 HR Director from Classified Administrators 2400 52,781 52,781 52,781 52,781 15,126 56,476 56,476 30,608 54% & Universal mediation in Includes addition hours for summer: free/reduced outreach, orient Classified Administrators 240 95,000 75,000 85,000 85,000 85,000 85,000 85,000 20,300 85,000 20,493 246,783 62,880 296 8 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 62,880 296 20,493 246,783 6					-	1,069,956		1,069,956		966,984		966,984		0%	& Virtual Academy
Total, Certificated Salaries 13,966,289 2,179,276 16,145,565 15,981,972 2,179,276 18,161,248 3,888,730 15,856,630 2,179,276 18,035,906 7,489,803 42%		1110		226,000			226,000	- 226 000			226,000	226,000		00/	E d'aut 1 11'd a 1 PD age (C 2022 22 (ELO)
Classified Salaries Instruct Aide 2110 4946,773 946,773 946,773 946,773 142,129 1,013,047 1,013,047 1,013,047 340,305 346 return in 2022-23 816d HR Director from Classified Admin to Certificated Admin Classified Administrators 2310 295,790 295,790 295,790 295,790 295,790 1,939,897 1,9		1110	12 066 280	,	,	15 091 072	,	,	2 999 720	15 956 630	/	,	7 490 903		Estimated additional PD expense for 2022-23 (ELO)
Classified Salaries	Total, Certificated Salaries		13,700,207	2,177,270	10,143,303	13,761,772	2,177,270	10,101,240	3,666,730	13,630,030	2,177,270		7,402,003	72 /0	
Instruct Aide	Classified Salaries											(120,012)			
Maint/Operations 2210															
Classified Administrators 2310 295,790			144.544	946,773		144.544	946,773			154.662	1,013,047				return in 2022-23
Classified Administrators 2310 295,790 295,790 295,790 295,790 295,790 109,335 316,495 316,495 226,925 72% Salaries for 2022-23 Cler Tech Office Staff Sal-FT 2410 1,939,897 1,939,897 1,939,897 1,939,897 1,939,897 415,661 2,075,689 2,075,689 842,670 41% Food Services 2430 52,781 52,781 52,781 15,126 56,476 56,476 30,608 54% & Universal meal implementation Cler Tech Off Staff Sal-Sub 2460 75,000 75,000 85,000 85,000 85,000 85,000 29,629 35% Other Classified 2920 951,644 100,000 1,051,644 951,644 100,000 1,051,644 256,641 1,018,259 100,000 1,118,259 513,023 46% Math Paraprofessionals 2920 230,063 230,639 230,639 230,639 20,493 246,783 62,880 25% Reduction of 4 Paraprofessionals (SpEd aid) due to categorical functing exhausted in 21-22. Also, 1 Sr. Office Assistant role is not backfilled. FIRST INTERIMIPDATE: 1 Sr. Office Assistant role assistant role of 70 months), SpEd confidential assistant role Communications role (75.5 months), Exec.	iviaint/Operations	2210	144,544		144,544	144,544		144,544	50,978	154,662		154,662	105,444	68%	Shifted HR Director from Classified Admin to Certificated Admin
Food Services 2430 52,781 52,781 52,781 52,781 15,126 56,476 56,476 30,608 54% & Universal meliphementation for summer: free/reduced outreach, orient & Universal meliphementation for extending the Universal me	Classified Administrators	2310	295,790		295,790	295,790		295,790	109,335	316,495		316,495	226,925	72%	
Food Services 2430 52,781 52,78	Cler Tech Office Staff Sal-FT	2410	1,939,897		1,939,897	1,939,897		1,939,897	415,661	2,075,689		2,075,689	842,670	41%	
Cler Tech Off Staff Sal-Sub 2460 75,000 75,000 85,000 85,000 20,300 85,000 29,629 35% outreach. Added \$10k for library textbook support & distribution.	Food Services	2430		52,781	52,781		52,781	52,781	15,126	56,476		56,476	30,608	54%	
Other Classified 2920 951,644 100,000 1,051,644 951,644 100,000 1,051,644 256,641 1,018,259 100,000 1,118,259 513,023 46% Math Paraprofessionals 2920 230,063 230,639 230,639 20,493 246,783 246,783 62,880 25% Reduction of 4 Paraprofessionals (SpEd aid) due to categorical function being exhausted in 21-22. Also, 1 Sr. Office Assistant role is not to backfilled. FIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfilled. FIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfilled. FOR the paraprofessionals (SpEd aid) due to categorical function of 4 Paraprofessionals (SpEd aid) due to categorical function of 4 Paraprofessionals in Fiscal Director role (5.5 months), Exec Communications role (7 months), SpEd confidential assistant role	CI T LONG MAIS!	2	## 00°		## 00°	0# 00-		0.5.00-	20.20-	0# 00-		0# 00-	00.50-	2 50 .	Accounts for 2 clerical subs per day (6 hrs) - attendance/absenteeism
Math Paraprofessionals 2920 230,063 230,063 230,639 230,639 230,639 246,783				100.000			100.000				100.000				outreach. Added \$10k for library textbook support & distribution.
Reduction of 4 Paraprofessionals (SpEd aid) due to categorical fun being exhausted in 21-22. Also, 1 Sr. Office Assistant role is not being exhausted in 21-22. Also, 1 Sr. Office Assistant role is not be defined. EIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfing office and the control of the				100,000			100,000		,		100,000				
	mun i mupro cosonido	2,720	230,003		230,003	230,039		250,059	20,173	240,703		240,703	02,000	2370	FIRST INTERIM UPDATE: 1 Sr. Office Assistant role was backfilled. Off-set by vacancies in Fiscal Director role (5.5 months), Exec
	Impact Step & Column/Proosed New Positions/Hours		(108.085)		(108.085)	(108.085)		(108.085)		(253.404)		(253.404)		0%	
Classified Retro - 356,229 356,229 0%			(100,000)		(130,003)	(100,000)		(100,000)							,

ADA	2797		Adopted Bud proved June 20		2022-2023 F	devised Projecti	ions, 9/10/22	2022-2023	2022-2023 First Interim Projections, 10/31/2022			2022-2023	% of Budget Received Spent	Comments
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Actuals to Date 10/31/2022	Unrestricted	Restricted	Total	Actuals to Date 12/31/22		
Classified Additional Time				-			-				-			
ELO Related Classified Time	2920	2 520 052	4 000 774	-	2 720 120	4 000 554	-	4 020 552	1055100	4 442 0 45	-		100/	
Total, Classified Salaries		3,528,853	1,099,554	4,628,407	3,539,428	1,099,554	4,638,982	1,030,663	4,056,189	1,113,047	5,169,236	2,151,484	42%	
Employee Benefits State Teachers Retirement System (STRS), Certificated Positions State Teachers Retirement System (STRS), Classified	3111	2,667,561	416,242	3,083,803	3,052,557	416,242	3,468,798	731,556	3,028,616	416,242	3,444,858	1,210,520	35%	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23)
Positions	3112			-			-	9,941	29,824		29,824	19,235	64%	
Public Employees Retirement System (PERS), Certificated Positions	3211			-			-	16,875	50,626		50,626	31,025	61%	
Public Employees Retirement System (PERS), Classified Positions	3212	895,270	278,957	1,174,227	897,953	278,957	1,176,910	202,505	1,029,055	282,380	1,311,435	371,696	28%	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23)
OASDI, Certificated Positions OASDI, Classifed Positions	3311 3312	23,278 218,789	68,172	23,278 286,961	23,278 219,445	68,172	23,278 287,617	7,229 60,532	251,484	69,009	320,493	15,334 122,630	38%	
Medicare, Cert Positions	3312	202,511	31,600	286,961	231,739	31,600	263,338	55,994	251,484	31,600	261,521	107,463	41%	
Medicare, Class Positions	3332	51,168	15,944	67,112	51,322	15,944	67,265	15,712	58,815	16,139	74,954	32,176	43%	
Hlth & Wlfr Benefits, Cert	3411	2,280,484	258,238	2,538,722	2,280,484	258,238	2,538,722	774,714	2,233,185	258,238	2,491,423	1,189,946	48%	Rate increase of 5.9%, also accounted for fewer FTE eligible for benefits (33 months of vacancies) Rate increase of 5.9%, also accounted for fewer FTE eligible for
Hlth & Wlfr Benefits, Class	3412	940,575	329,000	1,269,575	940,575	329,000	1,269,575	359,174	901,875	329,000	1,230,875	544,558	44%	benefits. Approximately 27 months of classified vacancies, resulting in decreased benefit cost.
State Unemploy Insur, Cert Pos	3511	69,831	10,896	80,728	79,910	10,896	90,806	-	79,283	10,896	90,180	16,791	19%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019-2020)
State Unemploy Insur, Clas Pos	3512	17,644	5,498	23,142	17,697	5,498	23,195	-	20,281	5,565	25,846	7,196	28%	Rate maintains at 0.50% by state of CA (compared to 0.05% in 2019- 2020) Tenative increase of 10% for 2022-23 (compared to 20%+ increase in
Worker Comp Insur, Cert Pos	3611	174,611		174,611	174,611		174,611	20,707	174,611		174,611	47,696	27%	2021-22) Tenative increase of 10% for 2022-23 (compared to 20%+ increase in
Worker Comp Insur, Class Pos	3612	74,833		74,833	74,833		74,833	8,874	74,833		74,833	20,441	27%	2021-22)
Lifetime Retiree Benefits, Cert	3911	553,000		553,000	553,000		553,000	182,406	553,000		553,000	280,675	51%	must fund at this level per actuary & LAUSD recommendation
Lifetime Retiree Benefits, Class	3912	237,000		237,000	237,000		237,000	43,424	237,000		237,000	65,443	28%	must fund at this level per actuary & LAUSD recommendation
Total, Employee Benefits		8,406,556	1,414,546	9,821,102	8,834,402	1,414,546	10,248,948	2,489,643	8,952,409	1,419,069	10,371,478	4,082,823	39%	
Supplies Textbooks	4100		403,286	403,286		405,887	405,887	310,301		405,887	405,887	387,088	95%	Textbooks are partially funded via A-G completion grant. A 2nd set of AP Psych books was included, added \$2,600.74 to textbook amount and exhausted "Master Scheduling changes" textbook allocation
Instructional Materials	4300		276,346	276,346		282,761	282,761	67,733		282,761	282,761	101,726	36%	
Instructional Materials - CTE	4300	11000	270,374	270,374	11600	270,374	270,374	3,445	111.00-	270,374	270,374	68,908	25%	CTE Expenses
Office (Tech) Supplies	4350	116,350	11,700	128,050	116,350 48,000	11,700	128,050	6,276	116,350 48,000	11,700	128,050	9,999	8% 49%	
Other Supplies Non-Capitalized Equipment	4390 4400	48,000 718,701	7,000	55,000 718,701	48,000 718,701	7,000	55,000 718,701	7,474 577,813	48,000 718,701	7,000	55,000 718,701	27,106 600,331	49% 84%	\$189k in apple devices from the prior year
Food Service Supplies	4700	/10,/01	219,977	219,977	/10,/01	219,977	219,977	17,137	/10,/01	219,977	219,977	52,599	24%	grove in apple devices from the prior year
Total, Supplies	7700	883,051	1,188,683	2,071,734	883,051	1,197,698	2.080.749	990,179	883,051	1,197,699	2,080,750	1,247,757	60%	
		,	-,,	-,,	,	-,,-,-,-	-,,- •>		,	-,,-,-	-,,.00	-,,		
Services														
Mileage & Car Allowances	5210	4,000		4,000	4,000		4,000	883	4,000		4,000	1,399	35%	reduced mileage
Travel and Conferences	5220	20,000	180,000	200,000	20,000	180,000	200,000	28,292	20,000	180,000	200,000	42,935	21%	Educator Effectivness funded PD
Dues and Memberships/Subscriptions	5310 5400	524,706 436,718	24,148	548,854 436,718	524,706 436,718	24,148	548,854 436,718	400,804 127,686	524,706 436,718	24,148	548,854 436,718	470,641 242,873	86% 56%	\$50k accellus increase recognized next year 22/23 Tenative increase of 10% for 2022-23 (compared to 20%+ increase in 2021-22)
Insurance Operations & Housekeeping Supplies	5510	436,718 178,475	5,000	436,718 183,475	436,718 178,475	5.000	436,718 183,475	70,867	436,718 178,475	5,000	436,718 183,475	126,173	69%	2021*22)
Utilities Utilities	5520	430,000	5,000	430,000	430,000	5,000	430,000	98,471	430,000	3,000	430,000	147,888	34%	
Rentals/Leases/Repairs	5610	371,673	6,000	377,673	371,673	6,000	377,673	80,435	371,673	6,000	377,673	148,272	39%	
•	5811/5 812		Í	ĺ	Í	Í								Board approved transportation allocation of \$450k for 2022-23. As of 8/22/22, SpEd transportation rates have increased but was offset by
Transportation Oth Contracted Services	5800	302,900 37,062	147,100	450,000 37,062	302,900 37,062	147,100	450,000 37,062	188,695 3,086	302,900 37,062	147,100	450,000 37,062	390,943 5,191	87% 14%	reduction in late buses.
Our Contracted Services	2000	37,002		37,002	37,002		37,002	3,060	37,002		37,002	3,191	14%	1

ADA	2797		Adopted Bud proved June 2		2022-2023 R	devised Projecti	ions, 9/10/22	2022-2023 First Interim Projections, 10/31/2022			2022-2023	% of Budget Received/ Spent	Comments	
	Obj							Actuals to Date				Actuals to		
STRS Int & Penalties	Code 5803	Unrestricted 1,200	Restricted	Total 1,200	Unrestricted 1,200	Restricted	Total 1,200	10/31/2022 148	Unrestricted 1,200	Restricted	Total 1,200	Date 12/31/22 238	20%	
STRS Int & Penaities	3803	1,200		1,200	1,200		1,200	148	1,200		1,200	238	20%	REVISED BUDGET: Added \$30,000 for potential contracts to back-fill
Contracted Services	5810	1,412,947	1,670,197	3,083,144	1,442,947	1,670,197	3,113,144	953,144	1,730,947	1,670,197	3,401,144	1,606,702	47%	employees (Director of Attendance, Finance Director, Comunications specialist, etc. FIRST INTERIM: Increased contracts to back-fill vacancies by \$5k, increased emergency substitute staffing by \$40k & added Datalink Network contract of \$243k. 2022-23 increase attributed to Special Education legal/settlements.
														2021-22 estimated actuals also exceeded budgeted amount for the same reason. FIRST INTERIM: Additional \$22k of 21-22 SpEd legal unpaid legal
Legal, Audit, & Election Costs	5821	197,944	223,000	420,944	197,944	223,000	420,944	73,210	219,944	223,000	442,944	133,771	30%	invoices.
Advertisement	5831	1,500		1,500	1,500		1,500	-	1,500		1,500	-	0%	
Computer/Technlgy Related Serv Conslt/Ind Contractors(NonEmp)	5840 5850	18,000 56,000		18,000 56,000	18,000 56,000		18,000 56,000	9,283	18,000 56,000		18,000 56,000	76,975	0% 137%	reduction in internet costs athletic trainer
Consid and Contractors (NonEmp)	3630	30,000		36,000	36,000		36,000	9,283	30,000		30,000	70,973	13/70	Hiring costs significantly exceeded prior years - higher staff turnover
Fingrprt,Phys, XRy&Oth Emp Cst	5860	15,000		15,000	15,000		15,000	2,808	15,000		15,000	7,239	48%	(FTEs & contractors) resulted in more background clearances/checks, etc. increased # to reflect spending (some expenses tied to restricted funds -
Other Services	5890	112,227	15,000	127,227	112,227	15,000	127,227	118,826	150,000		150,000	204,422	136%	Perkins/CTE for student confrerences)
Communications Services	5910	76,000		76,000	76,000		76,000	14,374	76,000		76,000	17,982	24%	
Total, Services		4,196,351	2,270,445	6,466,796	4,226,351	2,270,445	6,496,796	2,171,012	4,574,124	2,255,445	6,829,569	3,623,644	53%	
0.010.4														
Captial Outlay Sites & Improvement	6100													
Buildings & Improvement	6200	559,440		559,440	559,440		559,440	118.099	559,440		559,440	132,174	24%	revised CAPEX #
Equipment & Technology	6400	131,175		131,175	131,175		131,175	110,077	131,175		131,175	7,463	6%	ionada on En II
Equipment/Furniture Replacement	6500	101,170		-	202,270		101,110		101,170		-	,,		
Total, Captial Outlay		690,615	ı	690,615	690,615	-	690,615	118,099	690,615	-	690,615	139,638	20%	
Depreciation Expense (Financial Reporting Basis)	6900	980,000		980,000	980,000		980,000	326,667	980,000	-	980,000	326,667	33%	
0.1														
Other Outgo	7200	220 205		220 205	227 272		227 272	100 204	225 747		225 747	147.506	4.40/	
Indirect Cost (LAUSD) Interest	7299 7438	328,285 4,731		328,285 4,731	337,273 4,731		337,273 4,731	100,304 1,991	335,747 4,731		335,747 4,731	147,506 3,448	44% 73%	
Fund 09 to Fund 20 Payment (Unaudited Only)	/436	4,/31		4,/31	4,/31		4,/31	1,991	4,/31		4,/31	3,446	/370	
Total, Other Outgo		333,016	-	333,016	342,004	-	342,004	102,295	340,478	_	340,478	150,954	44%	
		222,020		222,020	2 12,000		0.12,001	,	210,110		210,110	200,001		
Total Expenditures (Financial Reporting Basis)		32,294,116	8,152,504	40,446,619	34,787,208	8,161,519	42,948,727	10,999,190	35,642,883	8,164,536	43,807,419	19,073,132	44%	
Total Expenditures (Cash Reporting Basis)		32,004,730	8,152,504	40,157,234	34,497,823	8,161,519	42,659,342	10,790,622	35,353,498	8,164,536	43,518,034	18,886,102	43%	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,698,855	(1.517.533)	1 101 222	1,124,241	(3,382,133)	200 (00	1,258,547	(1.270.072)	1 5 4 5 000	175,827	2 426 042		
C. Ending Balance: Excess (Deficiency) - Cash		2,098,833	(1,517,522)	1,181,333	1,124,241	(3,362,133)	298,699	1,438,347	(1,370,073)	1,545,900	1/3,827	2,426,943		
Reporting		2,988,240	(1,517,522)	1,470,718	1,413,626	(3,382,133)	588,084	1,467,115	(1,080,688)	1,545,900	465,212	2,613,972		(Revenue - Expenses: Cash Reporting Basis)
D. Net Increase (Decrease)		2,698,855	(1,517,522)	1,181,333	1,124,241	(3,382,133)	298,699	1,258,547	(1,370,073)	1,545,900	175,827	2,426,943		
											-			
E. Fund Balance														