

ECRCHS - Financial Updates as of 9/30/22

		21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-23 Actuals to Date	2022-23 Projection Updates, 9/30/22			Comments
Enrollment				3,532			3,459		Month 2 Enrollment
ADA				3,267			3,200		Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806			\$ 12,178		Rev. LCFF Rate from FCMAT- 10/22
	Obj Code			Total	9/30/2022	Unrestricted	Restricted	Total	
A. Revenues									
LCFF/Revenue Limit Sources									
State Aid	8011	11,693,777	11,693,777	18,613,303	3,567,654	15,944,242		15,944,242	
Education Protection Act	8012	13,088,623	13,088,623	9,938,853	2,629,747	10,329,694		10,329,694	
State Aid (Prior Years)	8019	305,993	305,993	-				-	
In Lieu of Propety Tax	8096	10,352,629	10,352,629	10,022,995	2,691,683	12,471,980		12,471,980	
Total, LCFF/Revenue Limit Resources		35,441,022	35,441,022	38,575,151	8,889,084	38,745,916	-	38,745,916	2021-22 Hold Harmless ADA Adjustment TBD
Federal Revenues									
Special Education - IDEA	8181	922,255	980,246	975,839	207,851		782,680	782,680	SpED Revenue Adj Post UAR
Child Nutrition - Federal	8220	1,107,315	1,107,315	1,021,375	157,538		1,021,375	1,021,375	
Donated Food Commodities	8221	34,482	34,812					-	
Other Federal								-	
Title I	8290	315,828	315,828	384,238			384,238	384,238	
Title II	8290	79,469	79,469	78,930			78,930	78,930	
Title III - English Learners	8290			7,839			7,839	7,839	
Title IV	8290	27,503	27,503	26,948			26,948	26,948	
ELC COVID Testing Award	8290	354,385	354,385	-				-	
ESSER I (COVID-19 Grant)	8290	43,745	43,745	-				-	
ESSER II (COVID-19 Grant)	8290	64,133	64,133	-	206,343		206,343	206,343	
ESSER III (COVID-19 Grant)	8290	758,897	758,897	-				-	
ELO ESSER II State Reserve (3216)	8290			353,713	88,428		353,713	353,713	
ELO GEER II (3217)	8290			81,180	20,295		81,180	81,180	
ELO ESSER III State Reserve Emergency Needs (3218)	8290			230,580	57,645		230,580	230,580	
ELO ESSER III State Reserve Learning Loss (3219)	8290	15,284	15,284	397,480	84,086		397,480	397,480	
Learning Loss & Mitigation (CRF)	8290			-				-	
Learning Loss & Mitigation (GEER)	8290	75,672	75,672	-	37,836		37,836	37,836	
Other Federal Revenues	8290	36,327	100,065	51,138	93,384		51,138	51,138	
Total, Federal Resources		3,835,295	3,957,354	3,609,260	953,406	-	3,660,280	3,660,280	
Other State Revenues									
Child Nutrition - State	8520	97,260	97,260	71,119	98,622		71,119	71,119	
Mandated Cost Reimbursement	8550	161,596	161,596	169,447		163,114		163,114	
State Lottery (Non Prop 20)	8560	537,623	635,756	529,973		543,928		543,928	2021-22 4th Qtr Lottery Adjustments
State Lottery (Prop 20)	8560	189,406	303,073	218,889			214,372	214,372	2021-22 4th Qtr Lottery Adjustments
Kitchen Infrastructure & Equipment	8590	25,000	25,000	-				-	

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ADA				3,267			3,200		Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806			\$ 12,178		Rev. LCFF Rate from FCMAT- 10/22
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A-G Completion Grant: A-G Access/Success Grants	8590	258,788	258,788	86,262			86,262	86,262	
A-G Completion Grant: Learning Loss & LEA Medi-Cal Billing	8590	97,019	97,019	32,339			32,339	32,339	
CTE	8590	57,816	57,816	-			-	-	
All Other State Revenue	8590	616,200	609,117	335,372	205,351		335,372	335,372	
In-Person Instruction Grant	8590	227,031	227,031	-	71,704		71,704	71,704	
Expanded Learning Opportunities Grant	8590	139,480	139,480	-			-	-	
Educator Effectiveness	8590	473,497	473,497	-			-	-	
Total, State Revenues		2,880,716	3,085,433	1,443,401	375,677	707,042	811,167	1,518,209	
Other Local Revenues									
Special Education - AB602	8311	2,861,642	3,032,539	2,778,617	831,606		3,131,488	3,131,488	SpED Revenue Adj Post UAR
Food Service Sales	8634	72,984	72,984	68,779	20,332		68,779	68,779	
Leases & Rentals	8560	39,053	39,053	37,500	5,493	37,500		37,500	
Other Local Revenue	8600	15,376	15,441	605,000	(28,930)	605,000		605,000	
Interest	8660	138,490	138,491	340,000		340,000		340,000	
Dividends	8661	386,815	386,815	400,000		400,000		400,000	
Net Increase (Decrease) in the Fair Value of Investments	8662	(4,812,005)	(4,812,005)					-	
Gain (Loss) Sale on Investmenets	8664	371,452	371,452					-	
LAUSD SpEd Option 3 Grant	8679	-		-				-	
Fundraising	8699	336,369	336,369	317,789	1,621	317,789		317,789	
Tution	8710	1,409,619	1,409,619	-	(7,000)	1,107,430		1,107,430	Foreign Exchange (Refunds)/ 1st Interim Adj
ASB Revenues	8804	106,281	106,281	150,000	37,746	150,000		150,000	
Total, Other Local Revenues		926,076	1,097,039	4,697,685	860,868	2,957,719	3,200,267	6,157,986	
Total Revenues		43,083,109	43,580,848	48,325,498	11,079,035	42,410,678	7,671,715	50,082,393	
B. Expenditures									
Certificated Salaries									
Teachers' Salaries-Full-Time	1100	13,953,250	13,953,250	16,780,251	3,467,916	14,260,024	1,848,635	16,108,659	Reclass to Counselors 1200 Budget
Cert Pupil Supp Sal-Counselors	1200	2,186,953	2,186,953	1,017,301	521,499	1,717,820	500,000	2,217,820	Reclass Counselors from 1100 Budget
Cert Administrators	1300	1,160,358	1,160,358	1,314,260	291,800	1,197,603	156,085	1,353,688	
Total, Certificated Salaries		17,300,561	17,300,561	19,111,812	4,281,215	17,175,446	2,504,720	19,680,166	
Classified Salaries									
Non-certificated Instructional Aides' Salaries	2100	1,261,847	1,261,847	1,024,695	227,901	-	1,055,436	1,055,436	

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ADA				3,267			3,200		Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806			\$ 12,178		Rev. LCFF Rate from FCMAT- 10/22
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Non-certificated Support Salaries	2200	1,637,537	1,637,537	1,720,802	475,487	1,772,426		1,772,426	
Non-certificated Supervisors' and Administrators' Sal.	2300	683,528	683,528	767,118	189,439	790,132		790,132	
Clerical and Office Salaries	2400	961,962	961,962	1,049,373	261,047	1,080,854		1,080,854	
Other Non-certificated Salaries	2900	67,001	67,001	254,975	2,958	262,624		262,624	
Total, Classified Salaries		4,611,875	4,611,875	4,816,963	1,156,832	3,906,036	1,055,436	4,961,472	
Employee Benefits									
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,988,885	2,988,885	3,752,071	790,155	3,385,276	478,402	3,863,678	
State Teachers Retirement System (STRS), Classified Positions	3112	101,859	101,859	24,685	29,955	25,426		25,426	
Public Employees Retirement System (PERS), Certificated Positions	3211	46,106	46,106	13,550	14,726	13,957		13,957	
Public Employees Retirement System (PERS), Classified Positions	3212	853,745	853,745	1,014,255	214,917	776,919	267,764	1,044,683	
OASDI, Certificated Positions	3311	198,184	198,184	2,755	200	2,837		2,837	
OASDI, Classified Positions	3312	291,261	291,261	298,652	59,484	278,057	65,437	343,494	
Medicare, Cert Positions	3331	265,056	265,056	277,121	65,736	249,044	36,318	285,362	
Medicare, Class Positions	3332	66,872	66,872	104,684	16,774	56,638	15,304	71,941	
Hlth & Wlfr Benefits, Cert	3411	2,625,572	2,625,572	2,977,948	648,601	2,738,819	239,129	2,977,948	
Hlth & Wlfr Benefits, Class	3412	1,052,782	1,052,782	1,195,895	286,111	1,009,829	186,066	1,195,895	
State Unemploy Insur, Cert Pos	3511	68,099	68,099	97,190	23,149	87,557	12,524	100,081	
State Unemploy Insur, Clas Pos	3512	15,764	15,764	24,399	9,831	20,008	5,123	25,131	
Worker Comp Insur, Cert Pos	3611	131,782	131,782	156,994	131,127	156,994		156,994	
Worker Comp Insur, Class Pos	3612	38,451.58	38,451.58	71,279	17,841	71,279		71,279	
OPEB, Allocated, Certificated	3701	(4,840,920)	(4,840,920)	2,113,622	556,948	2,438,209		2,438,209	Accrue September 2022/Add SISC Payments
OPEB, Allocated, Classified	3702	(1,282,745)	(1,282,745)	527,578	140,863	635,774		635,774	Accrue September 2022/Add SISC Payments
Lifetime Retiree Benefits, Cert	3911			-		-		-	
Lifetime Retiree Benefits, Class	3912	9,517	9,517	8,000	-	8,000		8,000	PARS
Total, Employee Benefits		2,630,268	2,630,268	12,660,677	3,006,419	11,954,624	1,306,066	13,260,690	
Supplies									
Approved Textbooks & Core Curricula Materials	4100	257,844	257,844	718,482	77,835		718,482	718,482	
Books & Other Reference Materials	4200	7,652	7,652	10,882	766		10,882	10,882	
Materials & Supplies	4300	59,604	59,604	32,454	9,851	32,454		32,454	
Instructional Materials & Supplies	4325	420,572	420,572	397,950	146,093		397,950	397,950	
Office Supplies	4330	95,743	95,743	93,311	48,651	93,311		93,311	

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Per Student funding				\$ 11,806			\$ 12,178		Rev. LCFF Rate from FCMAT- 10/22
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Non Instructional Student Materials & Supplies	4345	586,829	630,700	506,915	656,518	506,915		506,915	Reclass Current Exp to other Objects (1st Interim updates)
ASB Supplies	4350	74,177	74,177	-	220			-	
Noncapitalized Equipment	4400	1,421,116	1,421,116	592,250	95,432	100,000	492,250	592,250	
Student Food Services	4710	454,461	454,461	460,178	5,235		460,178	460,178	
Total, Supplies		3,377,998	3,421,869	2,812,422	1,040,600	732,680	2,079,742	2,812,422	
Services									
Services & Other Operating Expenses	5000		562	32,294		32,294		32,294	
Subagreements for Services	5100			61,800		61,800		61,800	
Travel & Conferences	5200	47,044	42,421	30,947	5,249	10,000	20,947	30,947	
Conferences and Professional Development	5210	28,277	28,277	77,250	2,879	20,000	57,250	77,250	
Dues & Memberships	5300	319,294	324,568	297,255	342,553	100,000	347,255	447,255	New Expenses due to CARES needs
Insurance	5400	348,671	340,376	513,296	371,761	513,296		513,296	
Operations & Housekeeping	5500	601,965	601,965	428,849	318,833	378,849	50,000	428,849	
Security	5520	488,955	503,874	518,000	93,277	518,000		518,000	
Rentals, Leases, & Repairs	5600	19,736	19,736	-		-	-	-	
Equipment Leases	5605	51,061	51,061	103,014	33,063	103,014		103,014	
Rent	5610	1,400	1,400	5,835	-	5,835		5,835	
Repairs and Maintenance - Computers	5616	30,004	30,004	14,533	1,332	14,533		14,533	
Utilities	5620	709,279	794,615	691,518	72,529	691,518		691,518	Post UAR LAUSD Utility Adj
Other Rentals, Leases and Repairs 1	5631	9,251	9,251	4,244	-	4,244		4,244	
Other Services & Operating Expenses	5800	34,892	34,892	44,213	2,040	44,213		44,213	
Investment Taxes	5807	15,221	15,221	25,750	-	25,750		25,750	
Investment Fees	5808	212,542	212,542	277,688	-	277,688		277,688	
Banking Fees	5809	24,159	24,159	36,050	14,543	36,050		36,050	
Business Services	5812	48,000	48,000	98,880	-	98,880		98,880	
Consultants - Instructional	5815	1,760,551	1,760,551	1,494,625	46,263		1,494,625	1,494,625	
Consultants - Non Instructional - Custom 1	5820	1,313,630	1,652,038	1,066,449	85,797	1,066,449		1,066,449	Fulgent COVID Testing \$338,408 to Post UAR
District Oversight Fees	5824	357,346	351,350	-	-	-	-	-	2022-23 Budgeted/Recorded in Acct 7299
ASB Consultants	5825	4,930	4,930	-	-	-	-	-	
Field Trips Expenses	5830	233,587	233,587	207,830	51,091	207,830		207,830	
Fines and Penalties	5833		1,615	530	-	530		530	
ASB Events or Field Trip	5835	1,615	2,191	-	700	-	-	-	
Professional Development	5840	2,251	60	5,150	1,197		5,150	5,150	
Legal Fees	5845	336,651	336,651	246,660	76,802	214,660	32,000	246,660	
Licenses and Other Fees	5848	24,691	24,691	15,914	-	15,914		15,914	

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Marketing and Student Recruiting	5851	50,469	50,469	92,700	2,458	92,700		92,700	
Payroll Fees	5857	102,626	102,626	78,733	36,603	78,733		78,733	
Prior Yr Exp (not accrued)	5861			-	-			-	
LAUSD Special Education Fee	5872	706,680	752,450	703,272	207,890		703,272	703,272	
Substitutes	5884	641,451	667,446	410,692	63,135	369,623	41,069	410,692	
Bad Debt Expense	5898	1,175	1,175	515	-	515	-	515	
Other Expenses	5899	-	-	-					
Communications	5900	136,687	140,172	130,442	13,420	130,442	-	130,442	
Total, Services		8,664,092	9,164,927	7,714,928	1,843,414	5,113,360	2,751,568	7,864,928	
Capital Outlay									
Sites & Improvement	6100								
Buildings & Improvement	6200			-					
Equipment & Technology	6400			-					
Equipment/Furniture Replacement	6500			-					
Total, Capital Outlay		-	-	-	-	-	-	-	
Depreciation Expense (Financial Reporting Basis)	6900	293,021	293,021	359,748	89,937	359,748		359,748	
Other Outgo									
Indirect Cost (LAUSD)	7299			391,966	91,351	387,459		387,459	2021-22 Posted to 5824
Interest	7438			-					
Total, Other Outgo		-	-	391,966	91,351	387,459	-	387,459	
Total Expenditures (Financial Reporting Basis)		36,877,816	37,422,523	47,868,516	11,509,768	39,629,353	9,697,532	49,326,886	
Total Expenditures (Cash Reporting Basis)		36,584,794	37,129,501	47,508,768	11,419,831	39,269,605	9,697,532	48,967,138	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		6,205,293	6,158,326	456,982	(430,733)	2,781,324	(2,025,817)	755,507	
C. Ending Balance: Excess (Deficiency) - Cash Reporting		6,498,315	6,451,347	816,730	(340,796)	3,141,072	(2,025,817)	1,115,255	
D. Net Increase (Decrease)		6,205,293	6,158,326	456,982	(430,733)	2,781,324	(2,025,817)	755,507	