

**ECRCHS
2022-2023
BUDGET**

	2022-2023 Adopted Budget			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 First Interim Projections - 10/31/22		
	UNRESTRICTED	RESTRICTED	Total	9/30/2022	10/31/2022	Unrestricted	Restricted	Total
Revenues								
LCFF/Revenue Limit Resources	\$ 38,575,151	\$ -	\$ 38,575,151	\$ 8,889,084	\$ 11,407,237	\$ 39,677,805	\$ -	\$ 39,677,805
Federal Resources	\$ -	\$ 3,609,260	\$ 3,609,260	\$ 953,406	\$ 1,745,047	\$ -	\$ 4,375,311	\$ 4,375,311
State Revenues	\$ 699,420	\$ 743,981	\$ 1,443,401	\$ 375,677	\$ 1,084,954	\$ 967,608	\$ 2,028,849	\$ 2,996,457
Other Local Revenues	\$ 1,850,289	\$ 2,847,396	\$ 4,697,685	\$ 860,868	\$ 784,037	\$ -	\$ 4,747,625	\$ 4,747,625
Total Revenues	\$ 41,124,860	\$ 7,200,638	\$ 48,325,498	\$ 11,079,035	\$ 15,021,275	\$ 40,645,413	\$ 11,151,785	\$ 51,797,198
Expenditures								
Certificated Salaries	\$ 17,165,482	\$ 1,946,330	\$ 19,111,812	\$ 4,281,215	\$ 5,659,840	\$ 16,172,810	\$ 3,507,357	\$ 19,680,167
Classified Salaries	\$ 3,792,268	\$ 1,024,695	\$ 4,816,963	\$ 1,156,832	\$ 1,553,408	\$ 4,114,678	\$ 882,794	\$ 4,997,472
Employee Benefits	\$ 11,482,303	\$ 1,178,374	\$ 12,660,677	\$ 3,006,419	\$ 4,518,866	\$ 11,538,034	\$ 1,664,195	\$ 13,202,229
Supplies	\$ 732,680	\$ 2,079,742	\$ 2,812,422	\$ 1,040,600	\$ 1,446,508	\$ 1,893,116	\$ 1,414,850	\$ 3,307,966
Total, Services	\$ 5,113,360	\$ 2,601,568	\$ 7,714,928	\$ 1,843,414	\$ 3,371,296	\$ 5,725,516	\$ 2,839,176	\$ 8,564,692
Depreciation Expense	\$ 359,748	\$ -	\$ 359,748	\$ 89,937	\$ 93,318	\$ 359,748	\$ -	\$ 359,748
Total, Other Outgo	\$ -	\$ 391,966	\$ 391,966	\$ 91,351	\$ 28,108	\$ 28,108	\$ -	\$ 28,108
Total Expenditures	\$ 38,645,841	\$ 9,222,675	\$ 47,868,516	\$ 11,509,768	\$ 16,671,344	\$ 39,832,010	\$ 10,308,372	\$ 50,140,382
Ending Balance: Excess (Deficiency)	\$ 2,479,019	\$ (2,022,037)	\$ 456,982	(\$430,733)	(\$1,650,069)	\$813,403	\$843,413	\$1,656,816

ECRCHS - Acutals to Date 10/31/22 and First Interim Projections

		21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-23 Actuals to Date	2022-23 First Interim Projections, 10/31/2022			Comments
Enrollment				3,532	3,455				Month 2 Enrollment
ADA				3,267					Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806					Rev. LCFF Rate from FCMAT- 10/22
	Obj Code			Total	10/31/2022	Unrestricted	Restricted	Total	
A. Revenues									
LCFF/Revenue Limit Sources									
State Aid	8011	11,693,777	11,693,777	18,613,303	5,257,596	18,870,629		18,870,629	
Education Protection Act	8012	13,088,623	13,088,623	9,938,853	2,629,747	10,486,511		10,486,511	
State Aid (Prior Years)	8019	305,993	305,993	-	3,519,894	10,320,665		10,320,665	
In Lieu of Propety Tax	8096	10,352,629	10,352,629	10,022,995				-	
Total, LCFF/Revenue Limit Resources		35,441,022	35,441,022	38,575,151	11,407,237	39,677,805	-	39,677,805	2021-22 Hold Harmless ADA Adjustment TBD
Federal Revenues									
Special Education - IDEA	8181	922,255	980,246	975,839	271,804		796,957	796,957	SpED Revenue Adj Post UAR
Child Nutrition - Federal	8220	1,107,315	1,107,315	1,021,375	226,540		1,094,863	1,094,863	
Donated Food Commodities	8221	34,482	34,812		19,259			-	
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	-	101,269			-	Accrual Reversal due
ESSER I (COVID-19 Grant)	8290	43,745	43,745	-				-	
ESSER II (COVID-19 Grant)	8290	64,133	64,133	-	328,339		328,340	328,340	
ESSER III (COVID-19 Grant) (3213)	8290	758,897	758,897	-	371,842		371,842	371,842	
GEER (3215)	8290				57,063		57,063	57,063	
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	-				-	
Child Nutrition - Supply Chain Assistance (5466)	8220				86,278			-	
American Rescue Plan - Homeless Children & Youth (5634)	8290				7,132		39,000	39,000	
NJROTC	8290	36,327	100,065	51,138	25,067		126,338	126,338	
Total, Federal Resources		3,835,295	3,957,354	3,609,260	1,745,047	-	4,375,311	4,375,311	
Other State Revenues									
Child Nutrition - State	8520	97,260	97,260	71,119	355,037		1,242,631	1,242,631	

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Enrollment				3,532	3,455				Month 2 Enrollment
ADA				3,267					Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806					Rev. LCFE Rate from FCMAT- 10/22
	Obj Code			Total	10/31/2022	Unrestricted	Restricted	Total	
Mandated Cost Reimbursement	8550	161,596	161,596	169,447			166,604	166,604	
State Lottery (Non Prop 20)	8560	537,623	635,756	529,973	106,051	553,850		553,850	2021-22 4th Qtr Lottery Adjustments
State Lottery (Prop 20)	8560	189,406	303,073	218,889	115,285		218,282	218,282	2021-22 4th Qtr Lottery Adjustments
Kitchen Infrastructure & Equipment	8590	25,000	25,000	-				-	
A-G Completion Grant: A-G Access/Success Grants	8590	258,788	258,788	86,262	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	32,339	
CTE	8590	57,816	57,816	-	(33,864)			-	
All Other State Revenue	8590	616,200	609,117	335,372	141,113	413,758		413,758	
In-Person Instruction Grant	8590	227,031	227,031	-	71,704		71,704	71,704	
Ethnic Studies Grant	8590			-	92,653		92,653	92,653	
Expanded Learning Opportunities Grant	8590	139,480	139,480	-	-			-	
Educator Effectiveness	8590	473,497	473,497	-	118,374		118,374	118,374	
Total, State Revenues		2,880,716	3,085,433	1,443,401	1,084,954	967,608	2,028,849	2,996,457	
Other Local Revenues									
Special Education - AB602	8311	2,861,642	3,032,539	2,778,617	1,087,485		3,188,611	3,188,611	SpED Revenue Adj Post UAR
Food Service Sales	8634	72,984	72,984	68,779	35,045		116,817	116,817	
Leases & Rentals	8560	39,053	39,053	37,500	18,537		37,500	37,500	
Other Local Revenue	8600	15,376	15,441	605,000	(1,899)			-	
Interest	8660	138,490	138,491	340,000	1,981		340,000	340,000	
Dividends	8661	386,815	386,815	400,000	155,791		400,000	400,000	
Net Increase (Decrease) in the Fair Value of Investments	8662	(4,812,005)	(4,812,005)		(89,808)			-	
Gain (Loss) Sale on Investments	8664	371,452	371,452		(938,958)		(938,958)	(938,958)	
LAUSD SpEd Option 3 Grant	8679	-	-	-				-	
Fundraising	8699	336,369	336,369	317,789	1,751			-	
Tuition	8710	1,409,619	1,409,619	-	460,816		1,453,655	1,453,655	Foreign Exchange (Refunds)/ 1st Interim Adj
ASB Revenues	8804	106,281	106,281	150,000	53,297		150,000	150,000	
Total, Other Local Revenues		926,076	1,097,039	4,697,685	784,037	-	4,747,625	4,747,625	
Total Revenues		43,083,109	43,580,848	48,325,498	15,021,275	40,645,413	11,151,785	51,797,198	
B. Expenditures									
Certificated Salaries									
Teachers' Salaries-Full-Time	1100	13,953,250	13,953,250	16,780,251	4,592,811	12,842,450	3,266,209	16,108,659	Reclass to Counselors 1200 Budget
Cert Pupil Supp Sal-Counselors	1200	2,186,953	2,186,953	1,017,301	671,625	1,984,802	233,018	2,217,820	Reclass Counselors from 1100 Budget
Cert Administrators	1300	1,160,358	1,160,358	1,314,260	395,404	1,345,558	8,130	1,353,688	

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Enrollment				3,532	3,455				Month 2 Enrollment
ADA				3,267					Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806					Rev. LCFE Rate from FCMAT- 10/22
	Obj Code			Total	10/31/2022	Unrestricted	Restricted	Total	
Total, Certificated Salaries		17,300,561	17,300,561	19,111,812	5,659,840	16,172,810	3,507,357	19,680,167	
Classified Salaries									
Non-certificated Instructional Aides' Salaries	2100	1,261,847	1,261,847	1,024,695	321,317	826,204	229,232	1,055,436	
Non-certificated Support Salaries	2200	1,637,537	1,637,537	1,720,802	626,101	1,151,881	620,545	1,772,426	
Non-certificated Supervisors' and Administrators' Sal.	2300	683,528	683,528	767,118	256,040	817,700	8,432	826,132	
Clerical and Office Salaries	2400	961,962	961,962	1,049,373	341,600	1,056,269	24,585	1,080,854	
Other Non-certificated Salaries	2900	67,001	67,001	254,975	8,350	262,624		262,624	
Total, Classified Salaries		4,611,875	4,611,875	4,816,963	1,553,408	4,114,678	882,794	4,997,472	
Employee Benefits									
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,988,885	2,988,885	3,752,071	911,787	3,249,804	384,051	3,633,855	STRS Credit for Excess Contrib. in 11/2022
State Teachers Retirement System (STRS), Classified Positions	3112	101,859	101,859	24,685	39,405	93,531	24,685	118,216	
Public Employees Retirement System (PERS), Certificated Positions	3211	46,106	46,106	13,550	19,098	43,745	13,550	57,295	
Public Employees Retirement System (PERS), Classified Positions	3212	853,745	853,745	1,014,255	291,845	825,820	161,569	987,389	
OASDI, Certificated Positions	3311	198,184	198,184	2,755	-	-	-	-	
OASDI, Classified Positions	3312	291,261	291,261	298,652	96,311	255,110	54,733	309,843	
Medicare, Cert Positions	3331	265,056	265,056	277,121	87,035	259,987	28,212	288,199	
Medicare, Class Positions	3332	66,872	66,872	104,684	4,803	72,341	33,252	105,593	
Hlth & Wlfr Benefits, Cert	3411	2,625,572	2,625,572	2,977,948	887,679	2,632,499	345,449	2,977,948	
Hlth & Wlfr Benefits, Class	3412	1,052,782	1,052,782	1,195,895	385,210	978,257	217,638	1,195,895	
State Unemploy Insur, Cert Pos	3511	68,099	68,099	97,190	45,142	87,263	9,927	97,190	
State Unemploy Insur, Clas Pos	3512	15,764	15,764	24,399	15,303	21,000	3,399	24,399	
Worker Comp Insur, Cert Pos	3611	131,782	131,782	156,994	146,979	228,645	24,500	253,145	
Worker Comp Insur, Class Pos	3612	38,451.58	38,451.58	71,279	21,804	62,896	8,383	71,279	
OPEB, Allocated, Certificated	3701	(4,840,920)	(4,840,920)	2,113,622	1,240,244	2,161,646	276,563	2,438,209	Increase for Retiree Payments
OPEB, Allocated, Classified	3702	(1,282,745)	(1,282,745)	527,578	324,757	557,490	78,284	635,774	Increase for Retiree Payments
Lifetime Retiree Benefits, Cert	3911			-	-	-	-	-	
Lifetime Retiree Benefits, Class	3912	9,517	9,517	8,000	1,463	8,000	-	8,000	PARS
Total, Employee Benefits		2,630,268	2,630,268	12,660,677	4,518,866	11,538,034	1,664,195	13,202,229	
Supplies									
Approved Textbooks & Core Curricula Materials	4100	257,844	257,844	718,482	83,223	475,152	243,330	718,482	
Books & Other Reference Materials	4200	7,652	7,652	10,882	10,216	10,748	134	10,882	

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Enrollment				3,532	3,455				Month 2 Enrollment
ADA				3,267					Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806					Rev. LCFE Rate from FCMAT- 10/22
	Obj Code			Total	10/31/2022	Unrestricted	Restricted	Total	
Materials & Supplies	4300	59,604	59,604	32,454	12,807	16,985	15,469	32,454	
Instructional Materials & Supplies	4325	420,572	420,572	397,950	198,754	337,518	60,432	397,950	
Office Supplies	4330	95,743	95,743	93,311	61,242	148,704	4,401	153,105	
Non Instructional Student Materials & Supplies	4345	586,829	630,700	506,915	196,361	446,665	60,250	506,915	Reclass Current Exp to other Objects (1st Interim updates)
ASB Supplies	4350	74,177	74,177	-	330			-	
Noncapitalized Equipment	4400	1,421,116	1,421,116	592,250	684,562	457,212	570,788	1,028,000	
Student Food Services	4710	454,461	454,461	460,178	199,012	132	460,046	460,178	
Total, Supplies		3,377,998	3,421,869	2,812,422	1,446,508	1,893,116	1,414,850	3,307,966	
Services									
Services & Other Operating Expenses	5000		562	32,294		1,045	155	1,200	
Subagreements for Services	5100			61,800			-	-	
Travel & Conferences	5200	47,044	42,421	30,947	5,747	29,805	1,142	30,947	
Conferences and Professional Development	5210	28,277	28,277	77,250	6,033	5,075	72,985	78,060	
Dues & Memberships	5300	319,294	324,568	297,255	408,582	321,593	128,989	450,582	New Expenses due to CARES needs
Insurance	5400	348,671	340,376	513,296	415,405	513,296		513,296	
Operations & Housekeeping	5500	601,965	601,965	428,849	336,943	483,689	52,372	536,061	
Security	5520	488,955	503,874	518,000	104,588	480,483	37,517	518,000	
Rentals, Leases, & Repairs	5600	19,736	19,736	-	90,410	-	-	-	
Equipment Leases	5605	51,061	51,061	103,014	(5,906)	30,000	-	30,000	
Rent	5610	1,400	1,400	5,835	-	49,965	40,595	90,560	
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	227,216	691,518	-	691,518	Post 21/22 UAR LAUSD Utility Adj
Other Rentals, Leases and Repairs 1	5631	9,251	9,251	4,244		2,184	2,060	4,244	
Other Services & Operating Expenses	5800	34,892	34,892	44,213	2,398	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	45,042	312,430	-	312,430	
Banking Fees	5809	24,159	24,159	36,050	6,815	20,444	-	20,444	
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	371,762	566,741	927,884	1,494,625	
Consultants - Non Instructional - Custom 1	5820	1,313,630	1,652,038	1,066,449	447,568	229,904	836,545	1,066,449	Fulgent COVID Testing \$338,408 to Post UAR
District Oversight Fees	5824	357,346	351,350	-	91,351	402,992	-	402,992	2022-23 Budgeted/Recorded in Acct 7299
ASB Consultants	5825	4,930	4,930	-	870	-	-	-	
Field Trips Expenses	5830	233,587	233,587	207,830	148,307	229,899	7,931	237,830	
Fines and Penalties	5833		1,615	530	-	700	-	700	
ASB Events or Field Trip	5835	1,615	2,191	-	700	-	-	-	
Onboarding Fees	5840				1,408	5,150	-	5,150	

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Enrollment				3,532	3,455				Month 2 Enrollment
ADA				3,267					Using 92.5% Budgeted ADA % Budget
Per Student funding				\$ 11,806					Rev. LCCFF Rate from FCMAT- 10/22
	Obj Code			Total	10/31/2022	Unrestricted	Restricted	Total	
Professional Development	5841	2,251	60	5,150	205	-	-	-	
Legal Fees	5845	336,651	336,651	246,660	98,444	200,310	46,350	246,660	
Licenses and Other Fees	5848	24,691	24,691	15,914	-	15,914	-	15,914	
Marketing and Student Recruiting	5851	50,469	50,469	92,700	2,458	15,000	-	15,000	
Payroll Fees	5857	102,626	102,626	78,733	44,703	90,020	8,713	98,733	
Prior Yr Exp (not accrued)	5861			-	-	-	-	-	
LAUSD Special Education Fee	5872	706,680	752,450	703,272	271,858	47,975	655,297	703,272	
Substitutes	5884	641,451	667,446	410,692	198,104	631,422	9,270	640,692	
Bad Debt Expense	5898	1,175	1,175	515	-	34,655	10,860	45,515	
Other Expenses	5899	-	-	-	27,668	-	-	-	
Communications	5900	136,687	140,172	130,442	21,287	129,931	511	130,442	
Total, Services		8,664,092	9,164,927	7,714,928	3,371,296	5,725,516	2,839,176	8,564,692	
Captial Outlay									
Sites & Improvement	6100								
Buildings & Improvement	6200			-	154,373				Year end Reclassification to be made
Equipment & Technology	6400			-					
Equipment/Furniture Replacement	6500			-					
Total, Captial Outlay		-	-	-	154,373				
Depreciation Expense (Financial Reporting Basis)	6900	293,021	293,021	359,748	93,318	359,748	-	359,748	
Other Outgo									
Indirect Cost (LAUSD)	7299			391,966	28,108	28,108		28,108	2021-22 Posted to 5824
Interest	7438			-				-	
Total, Other Outgo		-	-	391,966	28,108	28,108	-	28,108	
Total Expenditures (Financial Reporting Basis)		36,877,816	37,422,523	47,868,516	16,671,344	39,832,010	10,308,372	50,140,382	
Total Expenditures (Cash Reporting Basis)		36,584,794	37,129,501	47,508,768	16,732,399	39,472,262	10,308,372	49,780,634	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		6,205,293	6,158,326	456,982	(1,650,069)	813,403	843,413	1,656,816	
C. Ending Balance: Excess (Deficiency) - Cash Reporting		6,498,315	6,451,347	816,730	(1,711,124)	1,173,151	843,413	2,016,564	
D. Net Increase (Decrease)		6,205,293	6,158,326	456,982	(1,650,069)	813,403	843,413	1,656,816	

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