

**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			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 2nd Interim Projections 1/31/23			Comments
	UNRESTRICTED	RESTRICTED	Total	9/30/2022	10/31/2022	Unrestricted	Restricted	Total	12/31/2022	1/31/2023	Unrestricted	Restricted	Total	
<b>Revenues</b>														
<b>LCFF/Revenue Limit Resources</b>	\$ 38,575,151	\$ -	\$ 38,575,151	\$ 8,889,084	\$ 11,407,237	\$ 39,677,805	\$ -	\$ 39,677,805	\$ 19,073,288	\$ 21,591,440	\$ 40,291,402	\$ -	\$ 40,291,402	Includes hold harmless #
<b>Federal Resources</b>	\$ -	\$ 3,609,260	\$ 3,609,260	\$ 953,406	\$ 1,745,047	\$ -	\$ 4,375,311	\$ 4,375,311	\$ 2,135,248	\$ 2,458,332	\$ -	\$ 4,209,108	\$ 4,209,108	
<b>State Revenues</b>	\$ 699,420	\$ 743,981	\$ 1,443,401	\$ 375,677	\$ 1,084,954	\$ 967,608	\$ 2,028,849	\$ 2,996,457	\$ 4,329,625	\$ 4,462,859	\$ 1,109,890	\$ 1,921,119	\$ 5,470,540	2 New block grants (learning recovery & arts/music)
<b>Other Local Revenues</b>	\$ 1,850,289	\$ 2,847,396	\$ 4,697,685	\$ 860,868	\$ 784,037	\$ -	\$ 4,747,625	\$ 4,747,625	\$ 2,175,293	\$ 4,169,336	\$ 1,384,733	\$ 3,662,248	\$ 5,046,981	
<b>Total Revenues</b>	\$ 41,124,860	\$ 7,200,638	\$ 48,325,498	\$ 11,079,035	\$ 15,021,275	\$ 40,645,413	\$ 11,151,785	\$ 51,797,198	\$ 27,713,455	\$ 32,681,967	\$ 42,786,025	\$ 9,792,476	\$ 55,018,031	
<b>Expenditures</b>														
<b>Certificated Salaries</b>	\$ 17,165,482	\$ 1,946,330	\$ 19,111,812	\$ 4,281,215	\$ 5,659,840	\$ 16,172,810	\$ 3,507,357	\$ 19,680,167	\$ 8,868,949	\$ 10,217,296	\$ 15,628,190	\$ 2,295,351	\$ 17,923,542	
<b>Classified Salaries</b>	\$ 3,792,268	\$ 1,024,695	\$ 4,816,963	\$ 1,156,832	\$ 1,553,408	\$ 4,114,678	\$ 882,794	\$ 4,997,472	\$ 2,448,295	\$ 2,875,753	\$ 4,411,920	\$ 337,758	\$ 4,749,679	
<b>Employee Benefits</b>	\$ 11,482,303	\$ 1,178,374	\$ 12,660,677	\$ 3,006,419	\$ 4,518,866	\$ 11,538,034	\$ 1,664,195	\$ 13,202,229	\$ 6,875,500	\$ 8,020,123	\$ 12,710,518	\$ 1,727,510	\$ 14,438,028	
<b>Supplies</b>	\$ 732,680	\$ 2,079,742	\$ 2,812,422	\$ 1,040,600	\$ 1,446,508	\$ 1,893,116	\$ 1,414,850	\$ 3,307,966	\$ 1,828,395	\$ 8,020,123	\$ 1,492,084	\$ 1,704,555	\$ 3,231,074	
<b>Total, Services</b>	\$ 5,113,360	\$ 2,601,568	\$ 7,714,928	\$ 1,843,414	\$ 3,371,296	\$ 5,725,516	\$ 2,839,176	\$ 8,564,692	\$ 4,680,923	\$ 5,397,622	\$ 6,142,258	\$ 3,277,950	\$ 10,028,102	Re-class to other outgo (LAUSD 1%)
<b>Depreciation Expense</b>	\$ 359,748	\$ -	\$ 359,748	\$ 89,937	\$ 93,318	\$ 359,748	\$ -	\$ 359,748	\$ 139,512	\$ 162,610	\$ 359,748	\$ -	\$ 359,748	
<b>Total, Other Outgo</b>	\$ -	\$ 391,966	\$ 391,966	\$ 91,351	\$ 28,108	\$ 28,108	\$ -	\$ 28,108	\$ 84,324	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 38,645,841	\$ 9,222,675	\$ 47,868,516	\$ 11,509,768	\$ 16,671,344	\$ 39,832,010	\$ 10,308,372	\$ 50,140,382	\$ 24,925,899	\$ 34,693,527	\$ 40,744,719	\$ 9,343,124	\$ 50,730,172	
<b>Ending Balance: Excess (Deficiency)</b>	\$ 2,479,019	\$ (2,022,037)	\$ 456,982	\$ (430,733)	\$ (1,650,069)	\$ 813,403	\$ 843,413	\$ 1,656,816	\$ 2,787,555	\$ (2,011,560)	\$ 2,041,306	\$ 449,351	\$ 4,287,859	

**ECRCHS - Actuals to Date 1/31/23 and Second Interim Projections**

	Obj Code	21-22	21-22 Post	2022-2023	2022-23 First Interim Projections			2022-23	2022-23	2022-23 2nd Interim		22-23 2nd	Comments
		Unaudited	Unaudited	Adopted	10/31/22			Actuals to	Actuals to	Projections 1/31/23		Interim	
		Actuals	Adjustments	Budget	Unrestricted	Restricted	Total	Date	Date	Unrestricted	Restricted	Projections (ICON)	
<b>Enrollment</b>				<b>3,532</b>						<b>3,447</b>			<b>Month 6 Enrollment</b>
<b>ADA</b>				<b>3,267</b>						<b>3,249</b>			<b>Using 92.5% Budgeted ADA % Budget</b>
<b>Per Student funding</b>				<b>\$ 11,806</b>						<b>\$ 12,175.00</b>			<b>Rev. LCFF Rate from FCMAT- 10/22</b>
	Obj Code			<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>12/31/2022</b>	<b>1/31/2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
<b>A. Revenues</b>													
LCFF/Revenue Limit Sources													
State Aid	8011	11,693,777	11,693,777	18,613,303	18,870,629		18,870,629	8,637,480	10,327,422	18,744,433		18,804,179	LCFF Calc 2-23-23
Education Protection Act	8012	13,088,623	13,088,623	9,938,853	10,486,511		10,486,511	5,259,494	5,259,494	10,456,577		10,456,577	LCFF Calc 2-23-23
State Aid (Prior Years)	8019	305,993	305,993	-	-		-	-	-	739,442		739,442	Hold Harmless Adjustment (P-1)
In Lieu of Propety Tax	8096	10,352,629	10,352,629	10,022,995	10,320,665		10,320,665	5,176,314	6,004,524	10,350,950		10,291,204	LCFF Calc 2-23-23
<b>Total, LCFF/Revenue Limit Resources</b>		<b>35,441,022</b>	<b>35,441,022</b>	<b>38,575,151</b>	<b>39,677,805</b>	<b>-</b>	<b>39,677,805</b>	<b>19,073,288</b>	<b>21,591,440</b>	<b>40,291,402</b>	<b>-</b>	<b>40,291,402</b>	
Federal Revenues													
Special Education - IDEA	8181	922,255	<b>980,246</b>	975,839		796,957	796,957	399,713	463,667		794,682	794,682	<b>SpED Revenue Adj Post UAR</b>
Child Nutrition - Federal	8220	1,107,315	1,107,315	1,021,375		1,094,863	1,094,863	333,765	391,351		701,902	701,903	Based on Cafeteria Sales Projections
Donated Food Commodities	8221	34,482	34,812				-	19,259	21,309		38,357	38,357	
Other Federal							-					-	
Title I	8290	315,828	315,828	384,238		384,238	384,238	-	199,493		385,058	385,058	
Title II	8290	79,469	79,469	78,930		78,930	78,930	-	-		76,141	76,141	
Title III - English Learners	8290			7,839		7,839	7,839	-	-		6,005	6,005	
Title IV	8290	27,503	27,503	26,948		26,948	26,948	-	-		29,545	29,545	
ELC COVID Testing Award	8290	354,385	354,385	-		-	-	101,269	101,269		105,605	105,605	<b>Accrual Reversal due</b>
ESSER I (COVID-19 Grant)	8290	43,745	43,745	-		-	-	-	-		-	-	
ESSER II (COVID-19 Grant)	8290	64,133	64,133	-		328,340	328,340	328,339	328,339		328,339	328,340	
ESSER III (COVID-19 Grant) (3213)	8290	758,897	758,897	-		371,842	371,842	371,842	371,842		371,842	371,842	
GEER (3215)	8290					57,063	57,063	57,063	57,063		57,063	57,063	
ELO ESSER II State Reserve (3216)	8290			353,713		353,713	353,713	128,428	128,428		353,713	353,713	
ELO GEER II (3217)	8290			81,180		81,180	81,180	50,295	50,295		81,180	81,180	
ELO ESSER III State Reserve Emergency Needs (3218)	8290			230,580		230,580	230,580	117,645	117,645		230,580	230,580	
ELO ESSER III State Reserve Learning Loss (3219)	8290	15,284	15,284	397,480		397,480	397,480	84,086	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	86,278		86,278	86,278	
American Rescue Plan - Homeless Children & Youth (5634)	8290					39,000	39,000	7,132	7,132		39,000	39,000	
NJROTC	8290	36,327	100,065	51,138		126,338	126,338	50,134	50,134		126,338	126,338	
<b>Total, Federal Resources</b>		<b>3,835,295</b>	<b>3,957,354</b>	<b>3,609,260</b>	<b>-</b>	<b>4,375,311</b>	<b>4,375,311</b>	<b>2,135,248</b>	<b>2,458,332</b>	<b>-</b>	<b>4,209,108</b>	<b>4,209,110</b>	
Other State Revenues													
Child Nutrition - State	8520	97,260	97,260	71,119		1,242,631	1,242,631	537,162	637,192		1,146,946	1,146,946	Based on Cafeteria sales projections
Mandated Cost Reimbursement	8550	161,596	161,596	169,447		166,604	166,604	166,604	166,604		166,604	166,604	
State Lottery (Non Prop 20)	8560	537,623	<b>635,756</b>	529,973	553,850		553,850	368,705	368,705	529,528		529,528	<b>2021-22 4th Qtr Lottery Adjustments</b>
State Lottery (Prop 20)	8560	189,406	<b>303,073</b>	218,889		218,282	218,282	128,834	128,834		211,162	211,162	<b>2021-22 4th Qtr Lottery Adjustments</b>
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	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	32,339		32,339	32,339	
CTE	8590	57,816	57,816	-			-	19,824	19,824		19,824	19,824	
All Other State Revenue	8590	616,200	609,117	335,372	413,758		413,758	301,498	334,701	413,758		413,758	\$98K Strong workforce program + CTE grant (\$180K over 2 years)

**ECRCHS - Actuals to Date 1/31/23 and Second Interim Projections**

		21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-23 First Interim Projections 10/31/22			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 2nd Interim Projections 1/31/23		22-23 2nd Interim Projections (ICON)	Comments
<b>Enrollment</b>				<b>3,532</b>						<b>3,447</b>			<b>Month 6 Enrollment</b>
<b>ADA</b>				<b>3,267</b>						<b>3,249</b>			<b>Using 92.5% Budgeted ADA % Budget</b>
<b>Per Student funding</b>				<b>\$ 11,806</b>						<b>\$ 12,175.00</b>			<b>Rev. LCFF Rate from FCMAT- 10/22</b>
	Obj Code			<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>12/31/2022</b>	<b>1/31/2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
In-Person Instruction Grant	8590	227,031	227,031	-		71,704	71,704	71,704	71,704		71,704	71,704	
Ethnic Studies Grant	8590			-		92,653	92,653	92,653	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	118,374		118,374	118,374	
Art/Music Block Grant	8590							1,088,379	1,088,379			1,088,379	Fund Balance - pending plan
Learning Recovery Emergency Block Grant	8590							1,351,151	1,351,151			1,351,151	Fund Balance - pending plan
<b>Total, State Revenues</b>		<b>2,880,716</b>	<b>3,085,433</b>	<b>1,443,401</b>	<b>967,608</b>	<b>2,028,849</b>	<b>2,996,457</b>	<b>4,329,625</b>	<b>4,462,859</b>	<b>1,109,890</b>	<b>1,921,119</b>	<b>5,470,540</b>	
<b>Other Local Revenues</b>													
Special Education - AB602	8311	2,861,642	<b>3,032,539</b>	2,778,617		3,188,611	3,188,611	1,599,243	1,855,122		3,179,509	3,179,509	<b>SpED Revenue Adj Post UAR</b>
Food Service Sales	8634	72,984	72,984	68,779		116,817	116,817	49,302	55,288		102,369	102,369	Based on Cafeteria sales projections
Leases & Rentals	8560	39,053	39,053	37,500		37,500	37,500	22,980	24,836		37,500	37,500	
Other Local Revenue	8690	15,376	15,441	605,000			-	106,723	131,746	150,000		150,000	
Interest	8660	138,490	138,491	340,000		340,000	340,000	4,487	5,765	130,476		130,476	
Dividends	8661	386,815	386,815	400,000		400,000	400,000	316,278	367,414	400,000		400,000	
Net Increase (Decrease) in the Fair Value of Investments	8662	(4,812,005)	(4,812,005)				-	416,330	1,952,033			-	
Gain (Loss) Sale on Investments	8664	371,452	371,452			(938,958)	(938,958)	(887,239)	(880,923)	(880,923)		(880,923)	
LAUSD SpEd Option 3 Grant	8679	-	-	-			-		92,782		185,564	185,564	
Fundraising	8699	336,369	336,369	317,789			-	1,751	3,653		7,306	7,306	
Tuition	8710	1,409,619	1,409,619	-		1,453,655	1,453,655	460,816	460,816	1,585,180		1,585,180	Foreign Exchange (Refunds)/ 1st Interim Adj
ASB Revenues	8804	106,281	106,281	150,000		150,000	150,000	84,622	100,803		150,000	150,000	
<b>Total, Other Local Revenues</b>		<b>926,076</b>	<b>1,097,039</b>	<b>4,697,685</b>	<b>-</b>	<b>4,747,625</b>	<b>4,747,625</b>	<b>2,175,293</b>	<b>4,169,336</b>	<b>1,384,733</b>	<b>3,662,248</b>	<b>5,046,981</b>	
<b>Total Revenues</b>		<b>43,083,109</b>	<b>43,580,848</b>	<b>48,325,498</b>	<b>40,645,413</b>	<b>11,151,785</b>	<b>51,797,198</b>	<b>27,713,455</b>	<b>32,681,967</b>	<b>42,786,025</b>	<b>9,792,476</b>	<b>55,018,033</b>	
<b>B. Expenditures</b>													
<b>Certificated Salaries</b>													
Teachers' Salaries-Full-Time	1100	13,953,250	13,953,250	16,780,251	12,842,450	3,266,209	16,108,659	7,197,764	8,300,399	13,708,773	1,901,650	14,365,314	
Cert Pupil Supp Sal-Counselors	1200	2,186,953	2,186,953	1,017,301	1,984,802	233,018	2,217,820	1,059,889	1,208,717	1,116,348	233,018	2,208,148	
Cert Administrators	1300	1,160,358	1,160,358	1,314,260	1,345,558	8,130	1,353,688	611,297	708,180	803,068	160,684	1,350,079	
<b>Total, Certificated Salaries</b>		<b>17,300,561</b>	<b>22,673,220</b>	<b>19,111,812</b>	<b>16,172,810</b>	<b>3,507,357</b>	<b>19,680,167</b>	<b>8,868,949</b>	<b>10,217,296</b>	<b>15,628,190</b>	<b>2,295,351</b>	<b>17,923,541</b>	
<b>Classified Salaries</b>													
Non-certificated Instructional Aides' Salaries	2100	1,261,847	1,261,847	1,024,695	826,204	229,232	1,055,436	551,557	644,333	511,929	229,232	1,094,074	
Non-certificated Support Salaries	2200	1,637,537	1,637,537	1,720,802	1,151,881	620,545	1,772,426	958,594	1,129,280	1,279,369	108,526	1,846,529	
Non-certificated Supervisors' and Administrators' Sal.	2300	683,528	683,528	767,118	817,700	8,432	826,132	400,616	468,857	619,632		776,545	
Clerical and Office Salaries	2400	961,962	961,962	1,049,373	1,056,269	24,585	1,080,854	514,666	606,604	1,718,145		985,335	
Other Non-certificated Salaries	2900	67,001	67,001	254,975	262,624		262,624	22,863	26,679	282,845		47,195	
<b>Total, Classified Salaries</b>		<b>4,611,875</b>	<b>4,611,875</b>	<b>4,816,963</b>	<b>4,114,678</b>	<b>882,794</b>	<b>4,997,472</b>	<b>2,448,295</b>	<b>2,875,753</b>	<b>4,411,920</b>	<b>337,758</b>	<b>4,749,678</b>	
<b>Employee Benefits</b>													
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,988,885	2,988,885	3,752,071	3,249,804	384,051	3,633,855	1,456,472	1,704,626	2,984,984	438,412	3,423,396	STRS Credit for Excess Contrib. in 11/2022
State Teachers Retirement System (STRS), Classified Positions	3112	101,859	101,859	24,685	93,531	24,685	118,216	58,330	67,815	93,531	24,685	118,216	
Public Employees Retirement System (PERS), Certificated Positions	3211	46,106	46,106	13,550	43,745	13,550	57,295	27,844	32,217	43,745	13,550	57,295	

**ECRCHS - Actuals to Date 1/31/23 and Second Interim Projections**

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<b>Enrollment</b>				<b>3,532</b>						<b>3,447</b>			<b>Month 6 Enrollment</b>
<b>ADA</b>				<b>3,267</b>						<b>3,249</b>			<b>Using 92.5% Budgeted ADA % Budget</b>
<b>Per Student funding</b>				<b>\$ 11,806</b>						<b>\$ 12,175.00</b>			<b>Rev. LCFF Rate from FCMAT- 10/22</b>
	Obj Code			<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>12/31/2022</b>	<b>1/31/2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
Public Employees Retirement System (PERS), Classified Positions	3212	853,745	853,745	1,014,255	825,820	161,569	987,389	454,169	534,383	932,724	71,405	1,004,130	81% employees eligible for PERS
OASDI, Certificated Positions	3311	198,184	198,184	2,755	-	-	-	-	-	-	-	-	
OASDI, Classified Positions	3312	291,261	291,261	298,652	255,110	54,733	309,843	119,967	178,297	273,539	20,941	294,480	
Medicare, Cert Positions	3331	265,056	265,056	277,121	259,987	28,212	288,199	136,217	156,702	226,609	33,283	259,891	
Medicare, Class Positions	3332	66,872	66,872	104,684	72,341	33,252	105,593	35,500	6,080.04	63,973	4,897	68,870	
Hlth & Wlfr Benefits, Cert	3411	2,625,572	2,625,572	2,977,948	2,632,499	345,449	2,977,948	1,349,626	1,580,247	2,410,157	312,305	2,722,462	Reduction in health premium costs
Hlth & Wlfr Benefits, Class	3412	1,052,782	1,052,782	1,195,895	978,257	217,638	1,195,895	588,656	690,404	935,608	257,708	1,193,316	Reduction in health premium costs
State Unemploy Insur, Cert Pos	3511	68,099	68,099	97,190	87,263	9,927	97,190	45,142	66,580	133,160		133,160	2 quarters remaining of SUI Payments
State Unemploy Insur, Clas Pos	3512	15,764	15,764	24,399	21,000	3,399	24,399	15,303	24,490	48,981		48,981	2 quarters remaining of SUI Payments
Worker Comp Insur, Cert Pos	3611	131,782	131,782	156,994	228,645	24,500	253,145	175,629	151,533	228,645	24,500	253,145	
Worker Comp Insur, Class Pos	3612	38,451.58	38,451.58	71,279	62,896	8,383	71,279	28,421	32,384	62,896	8,383	71,279	
OPEB, Allocated, Certificated	3701	(4,840,920)	(4,840,920)	2,113,622	2,161,646	276,563	2,438,209	1,887,882	2,209,611	2,026,034	443,520	3,787,905	Increase for Retiree Payments
OPEB, Allocated, Classified	3702	(1,282,745)	(1,282,745)	527,578	557,490	78,284	635,774	492,337	579,544	544,708	73,920	993,502	Increase for Retiree Payments
Lifetime Retiree Benefits, Cert	3911			-	-	-	-	-	899			-	
Lifetime Retiree Benefits, Class	3912	9,517	9,517	8,000	8,000	-	8,000	4,003	4,311	8,000		8,000	PARS
<b>Total, Employee Benefits</b>		<b>2,630,268</b>	<b>2,630,268</b>	<b>12,660,677</b>	<b>11,538,034</b>	<b>1,664,195</b>	<b>13,202,229</b>	<b>6,875,500</b>	<b>8,020,123</b>	<b>11,017,293</b>	<b>1,727,510</b>	<b>14,438,028</b>	
<b>Supplies</b>													
Approved Textbooks & Core Curricula Materials	4100	257,844	257,844	718,482	475,152	243,330	718,482	128,560	147,656	-	318,482	318,482	Reduce line by \$400k, no textbooks being purchased
Books & Other Reference Materials	4200	7,652	7,652	10,882	10,748	134	10,882	10,636	10,636	-	20,882	20,882	Increase line by \$10K
Materials & Supplies	4300	59,604	59,604	32,454	16,985	15,469	32,454	13,328	24,221	41,985	40,469	82,454	Increase budget line to \$50k (\$25k unrest/\$25k rest)
Instructional Materials & Supplies	4325	420,572	420,572	397,950	337,518	60,432	397,950	237,510	270,571	337,518	60,432	397,950	
Office Supplies	4330	95,743	95,743	93,311	148,704	4,401	153,105	86,037	88,033	148,704	4,401	153,105	
Non Instructional Student Materials & Supplies	4345	586,829	630,700	506,915	446,665	60,250	506,915	342,116	385,660	446,665	60,250	539,850	
ASB Supplies	4350	74,177	74,177	-	-	-	-	43,206	43,466	60,000		60,000	Increase to \$60K (reflect inventory charges, offset by revenue)
Noncapitalized Equipment	4400	1,421,116	1,421,116	592,250	457,212	570,788	1,028,000	708,792	723,726	457,212	570,788	1,028,000	
Student Food Services	4710	454,461	454,461	460,178	132	460,046	460,178	258,211	350,944		628,851	630,351	Based on new food service projections
<b>Total, Supplies</b>		<b>3,377,998</b>	<b>3,421,869</b>	<b>2,812,422</b>	<b>1,893,116</b>	<b>1,414,850</b>	<b>3,307,966</b>	<b>1,828,395</b>	<b>2,044,913</b>	<b>1,492,084</b>	<b>1,704,555</b>	<b>3,231,074</b>	
<b>Services</b>													
Services & Other Operating Expenses	5000		562	32,294	1,045	155	1,200	250	250	545	155	700	reduced expense to \$700
Subagreements for Services	5100			61,800									
Travel & Conferences	5200	47,044	42,421	30,947	29,805	1,142	30,947	16,043	21,737	3,000	32,000	35,000	
Conferences and Professional Development	5210	28,277	28,277	77,250	5,075	72,985	78,060	6,278	6,611	5,000.00	43,000.00	75,050	
Dues & Memberships	5300	319,294	324,568	297,255	321,593	128,989	450,582	481,015	499,859	321,593	228,989	550,582	New Expenses due to CARES needs
Insurance	5400	348,671	340,376	513,296	513,296		513,296	502,693	426,368	513,296		513,296	review/update if necessary
Operations & Housekeeping	5500	601,965	601,965	428,849	483,689	52,372	536,061	364,665	398,913	547,689	52,372	600,061	
Security	5520	488,955	503,874	518,000	480,483	37,517	518,000	232,663	285,360	480,483	79,517	560,000	account for additional security
Rentals, Leases, & Repairs	5600	19,736	19,736	-	-	-	-	90,410	90,410	150,000		150,000	increased for LAUSD repairs
Equipment Leases	5605	51,061	51,061	103,014	30,000	-	30,000	(5,906)	(5,906)	10,000		10,000	received credit for copier service
Rent	5610	1,400	1,400	5,835	49,965	40,595	90,560	1,962	2,007	10,000		10,000	
Repairs and Maintenance - Computers	5616	30,004	30,004	14,533	14,533	-	14,533	12,096	12,096	20,000		20,000	
Utilities	5620	709,279	794,615	691,518	691,518	-	691,518	324,674	340,441	741,518		741,518	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	537	537	2,184	2,060	4,244	
Other Services & Operating Expenses	5800	34,892	34,892	44,213	44,213	-	44,213	5,093	14,868	34,892		34,892	

**ECRCHS - Actuals to Date 1/31/23 and Second Interim Projections**

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-23 First Interim Projections 10/31/22			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 2nd Interim Projections 1/31/23		22-23 2nd Interim Projections (ICON)	Comments
					Total	Unrestricted	Restricted			Total	12/31/2022		
<b>Enrollment</b>				<b>3,532</b>						<b>3,447</b>			Month 6 Enrollment
<b>ADA</b>				<b>3,267</b>						<b>3,249</b>			Using 92.5% Budgeted ADA % Budget
<b>Per Student funding</b>				<b>\$ 11,806</b>						<b>\$ 12,175.00</b>			Rev. LCFF Rate from FCMAT- 10/22
	Obj Code			<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>12/31/2022</b>	<b>1/31/2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
Investment Taxes	5807	15,221	15,221	25,750	25,750	-	25,750	31	31	25,750	-	25,750	
Investment Fees	5808	212,542	212,542	277,688	312,430	-	312,430	47,831	55,113	212,542	-	212,542	
Banking Fees	5809	24,159	24,159	36,050	20,444	-	20,444	12,968	13,276	20,444	-	20,444	
Business Services	5812	48,000	48,000	98,880	98,880	-	98,880	32,000	32,000	98,880	-	98,880	
Consultants - Instructional	5815	1,760,551	1,760,551	1,494,625	566,741	927,884	1,494,625	682,119	799,342	566,741	1,027,884	1,594,625	
Consultants - Non Instructional - Custom 1	5820	1,313,630	<b>1,652,038</b>	1,066,449	229,904	836,545	1,066,449	532,550	757,669	489,904	833,595	1,323,499	Fulgent COVID Testing \$338,408 to Post UAR
District Oversight Fees	5824	357,346	351,350	-	402,992	-	402,992	91,351	-	-	-	401,734	2022-23 Budgeted/Recorded in Acct 7299
ASB Consultants	5825	4,930	4,930	-	-	-	-	870	870	870	-	870	
Field Trips Expenses	5830	233,587	233,587	207,830	229,899	7,931	237,830	235,458	253,961	480,000	7,931	487,931	Increased, based on current trends (\$337K/feb 2023, accounting for spring sports & competitions)
Fines and Penalties	5833		1,615	530	700	-	700	-	-	-	-	-	
ASB Events or Field Trip	5835	1,615	2,191	-	-	-	-	700	700	700	-	700	
Onboarding Fees	5840				5,150	-	5,150	1,408	1,745	5,150	-	5,150	
Professional Development	5841	2,251	60	5,150	-	-	-	260	601	-	-	610	reclassified to materials and supplies
Legal Fees	5845	336,651	336,651	246,660	200,310	46,350	246,660	175,389	183,030	250,310	76,350	326,660	increased sped legal by \$80k
Licenses and Other Fees	5848	24,691	24,691	15,914	15,914	-	15,914	2,693	4,884	9,768	-	9,768	
Marketing and Student Recruiting	5851	50,469	50,469	92,700	15,000	-	15,000	2,458	2,458	9,000	-	9,000	Reduce line to \$9k
Payroll Fees	5857	102,626	102,626	78,733	90,020	8,713	98,733	66,902	77,068	112,068	-	112,068	
Prior Yr Exp (not accrued)	5861			-	-	-	-	-	-	-	-	-	
LAUSD Special Education Fee	5872	706,680	752,450	703,272	47,975	655,297	703,272	399,790	463,756	-	783,586	933,586	20% of sped revenue
Substitutes	5884	641,451	667,446	410,692	631,422	9,270	640,692	298,569	580,886	890,000	110,000	1,000,000	Increased sub needs based on absences and teachers being on leave (1/2 time illness)
Bad Debt Expense	5898	1,175	1,175	515	34,655	10,860	45,515	-	-	-	-	-	
Other Expenses	5899	-	-	-	-	-	-	28,215	28,215	-	-	28,500	re-class amounts
Communications	5900	136,687	140,172	130,442	129,931	511	130,442	36,887	48,465	129,931	511	130,442	
<b>Total, Services</b>		<b>8,664,092</b>	<b>9,164,927</b>	<b>7,714,928</b>	<b>5,725,516</b>	<b>2,839,176</b>	<b>8,564,692</b>	<b>4,680,923</b>	<b>5,397,622</b>	<b>6,142,258</b>	<b>3,277,950</b>	<b>10,028,102</b>	
<b>Capitol Outlay</b>													
Sites & Improvement	6100												
Buildings & Improvement	6200							154,373	169,965				Year end Reclassification to be made
Equipment & Technology	6400												
Equipment/Furniture Replacement	6500												
<b>Total, Capitol Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,373</b>	<b>169,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Depreciation Expense (Financial Reporting Basis)	6900	293,021	293,021	359,748	359,748	-	359,748	139,512	162,610	419,748	-	359,748	
<b>Other Outgo</b>													
Indirect Cost (LAUSD)	7299			391,966	28,108	-	28,108	84,324	203,783	402,914	-	-	2021-22 Posted to 5824
Interest	7438			-	-	-	-	-	-	-	-	-	
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>391,966</b>	<b>28,108</b>	<b>-</b>	<b>28,108</b>	<b>84,324</b>	<b>203,783</b>	<b>402,914</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures (Financial Reporting Basis)</b>		<b>36,877,816</b>	<b>42,795,182</b>	<b>47,868,516</b>	<b>39,832,010</b>	<b>10,308,372</b>	<b>50,140,382</b>	<b>24,925,899</b>	<b>28,922,100</b>	<b>39,514,408</b>	<b>9,343,124</b>	<b>50,730,171</b>	
<b>Total Expenditures (Cash Reporting Basis)</b>		<b>36,584,794</b>	<b>42,502,161</b>	<b>47,508,768</b>	<b>39,472,262</b>	<b>10,308,372</b>	<b>49,780,634</b>	<b>24,940,760</b>	<b>28,929,455</b>	<b>39,094,660</b>	<b>9,343,124</b>	<b>50,370,423</b>	
<b>C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis</b>		<b>6,205,293</b>	<b>785,666</b>	<b>456,982</b>	<b>813,403</b>	<b>843,413</b>	<b>1,656,816</b>	<b>2,787,555</b>	<b>3,759,867</b>	<b>3,271,617</b>	<b>449,351</b>	<b>4,287,862</b>	

ECRCHS - Actuals to Date 1/31/23 and Second Interim Projections

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-23 First Interim Projections 10/31/22			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 2nd Interim Projections 1/31/23		22-23 2nd Interim Projections (ICON)	Comments
					Total	Unrestricted	Restricted			Total	12/31/2022		
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<b>ADA</b>				3,267						3,249			Using 92.5% Budgeted ADA % Budget
<b>Per Student funding</b>				\$ 11,806						\$ 12,175.00			Rev. LCFF Rate from FCMAT- 10/22
	Obj Code			Total	Unrestricted	Restricted	Total	12/31/2022	1/31/2023	Unrestricted	Restricted	Total	
<b>C. Ending Balance: Excess (Deficiency) - Cash Reporting</b>		6,498,315	1,078,688	816,730	1,173,151	843,413	2,016,564	2,772,695	3,752,511	3,691,365	449,351	4,647,610	
<b>D. Net Increase (Decrease)</b>		6,205,293	785,666	456,982	813,403	843,413	1,656,816	2,787,555	3,759,867	3,271,617	449,351	4,287,862	