

**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 | 2022-23 Actuals to Date | Comments |
|-------------------------------------|--------------------------------|----------------------------|-------------------------------|---|-------------------------------|-------------------------------|--|-------------------------------|---|
| Revenues | | | | | | | | | |
| | Total | 9/30/2022 | 10/31/2022 | Total | 12/31/2022 | 1/31/2023 | Total | 3/31/2023 | |
| LCFF/Revenue Limit Resources | \$ 38,575,151 | \$ 8,889,084 | \$ 11,407,237 | \$ 39,677,805 | \$ 19,073,288 | \$ 21,591,440 | \$ 40,291,402 | \$ 31,177,336 | Includes hold harmless #, \$1.4M |
| Federal Resources | \$ 3,609,260 | \$ 953,406 | \$ 1,745,047 | \$ 4,375,311 | \$ 2,155,072 | \$ 2,478,156 | \$ 4,228,932 | \$ 3,287,746 | |
| State Revenues | \$ 1,443,401 | \$ 375,677 | \$ 1,084,954 | \$ 2,996,457 | \$ 4,309,801 | \$ 4,443,035 | \$ 5,450,716 | \$ 5,209,430 | 2 New block grants (learning recovery & arts/music) |
| Other Local Revenues | \$ 4,697,685 | \$ 860,868 | \$ 784,037 | \$ 4,747,625 | \$ 2,175,293 | \$ 4,169,336 | \$ 5,046,981 | \$ 4,721,008 | |
| Total Revenues | \$ 48,325,498 | \$ 11,079,035 | \$ 15,021,275 | \$ 51,797,198 | \$ 27,713,455 | \$ 32,681,967 | \$ 55,018,031 | \$ 44,395,520 | |
| Expenditures | | | | | | | | | |
| Certificated Salaries | \$ 19,111,812 | \$ 4,281,215 | \$ 5,659,840 | \$ 19,680,167 | \$ 8,868,949 | \$ 10,217,296 | \$ 17,923,542 | \$ 13,055,511 | |
| Classified Salaries | \$ 4,816,963 | \$ 1,156,832 | \$ 1,553,408 | \$ 4,997,472 | \$ 2,448,295 | \$ 2,875,753 | \$ 4,749,679 | \$ 3,751,800 | |
| Employee Benefits | \$ 12,660,677 | \$ 3,006,419 | \$ 4,518,866 | \$ 13,202,229 | \$ 6,875,500 | \$ 8,020,123 | \$ 14,438,028 | \$ 10,367,878 | |
| Supplies | \$ 2,812,422 | \$ 1,040,600 | \$ 1,446,508 | \$ 3,307,966 | \$ 1,828,395 | \$ 8,020,123 | \$ 3,231,074 | \$ 2,497,558 | |
| Total, Services | \$ 7,714,928 | \$ 1,843,414 | \$ 3,371,296 | \$ 8,564,692 | \$ 4,680,923 | \$ 5,397,622 | \$ 10,028,102 | \$ 7,163,084 | Re-class to other outgo (LAUSD 1%) |
| Depreciation Expense | \$ 359,748 | \$ 89,937 | \$ 93,318 | \$ 359,748 | \$ 139,512 | \$ 162,610 | \$ 359,748 | \$ 208,804 | |
| Total, Other Outgo | \$ 391,966 | \$ 91,351 | \$ 28,108 | \$ 28,108 | \$ 84,324 | | | \$ 222,519 | |
| Total Expenditures | \$ 47,868,516 | \$ 11,509,768 | \$ 16,671,344 | \$ 50,140,382 | \$ 24,925,899 | \$ 34,693,527 | \$ 50,730,172 | \$ 37,267,154 | |
| Ending Balance: Excess (Deficiency) | \$ 456,982 | \$ (430,733) | \$ (1,650,069) | \$ 1,656,816 | \$ 2,787,555 | \$ (2,011,560) | \$ 4,287,859 | \$ 7,128,366 | |

ECRCHS - Actuals to Date 3/31/23 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) | 2022-23 Actuals to Date | Comments |
|---|-------------|-------------------------------|---|--------------------------------|---|------------------|-------------------|-------------------------------|-------------------------------|--|------------------|---|-------------------------------|--|
| Enrollment | | | | 3,532 | | | | | | 3,447 | | | | Month 6 Enrollment |
| ADA | | | | 3,267 | | | | | | 3,249 | | | | Using 92.5% Budgeted ADA % Budget |
| Per Student funding | | | | \$ 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 | 3/31/2023 | |
| A. Revenues | | | | | | | | | | | | | | |
| 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 | 13,030,212 | 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 | 8,165,278 | LCFF Calc 2-23-23 |
| State Aid (Prior Years) | 8019 | 305,993 | 305,993 | - | | | - | | | 739,442 | | 739,442 | 1,409,490 | Hold Harmless Adjustment (P-1) |
| In Lieu of Property 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 | 8,572,356 | LCFF Calc 2-23-23 |
| Total, LCFF/Revenue Limit Resources | | 35,441,022 | 35,441,022 | 38,575,151 | 39,677,805 | - | 39,677,805 | 19,073,288 | 21,591,440 | 40,291,402 | - | 40,291,402 | 31,177,336 | |
| Federal Revenues | | | | | | | | | | | | | | |
| Special Education - IDEA | 8181 | 922,255 | 980,246 | 975,839 | | 796,957 | 796,957 | 399,713 | 463,667 | | 794,682 | 794,682 | 650,645 | SpED Revenue Adj Post UAR |
| 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 | 547,960 | Based on Cafeteria Sales Projections |
| Donated Food Commodities | 8221 | 34,482 | 34,812 | | | | - | 19,259 | 21,309 | | 38,357 | 38,357 | 21,309 | |
| Other Federal | | | | | | | - | | | | | - | | |
| Title I | 8290 | 315,828 | 315,828 | 384,238 | | 384,238 | 384,238 | - | 199,493 | 385,058 | | 385,058 | 199,493 | |
| 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 III - Immigrant | 8290 | | | - | | - | - | - | - | - | | - | - | |
| Title IV | 8290 | 27,503 | 27,503 | 26,948 | | 26,948 | 26,948 | - | - | 29,545 | | 29,545 | 740 | |
| Perkins | 8290 | | | - | | - | - | | | | | - | 15,294 | |
| Dept of Rehab | 8290 | | | - | | - | - | | | | | - | 54,757 | |
| ELC COVID Testing Award | 8290 | 354,385 | 354,385 | - | | - | - | 101,269 | 101,269 | 105,605 | | 105,605 | 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 | - | | 328,340 | 328,340 | 328,339 | 328,339 | 328,339 | | 328,340 | 328,339 | |
| ESSER III (COVID-19 Grant) (3213) | 8290 | 758,897 | 758,897 | - | | 371,842 | 371,842 | 371,842 | 371,842 | 371,842 | | 371,842 | 487,535 | |
| GEER (3215) | 8290 | | | | | 57,063 | 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 | 353,713 | |
| ELO GEER II (3217) | 8290 | | | 81,180 | | 81,180 | 81,180 | 50,295 | 50,295 | 81,180 | | 81,180 | 50,295 | |
| ELO ESSER III State Reserve Emergency Needs (3218) | 8290 | | | 230,580 | | 230,580 | 230,580 | 117,645 | 117,645 | 230,580 | | 230,580 | 117,645 | |
| 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 | 113,248 | |
| 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 | 86,278 | |
| American Rescue Plan - Homeless Children & Youth (5634) | 8290 | | | | | 39,000 | 39,000 | 7,132 | 7,132 | 39,000 | | 39,000 | 7,132 | |
| LEA Medi-Cal Billing | 8590 | 57,816 | 57,816 | - | | - | - | 19,824 | 19,824 | 19,824 | | 19,824 | 19,824 | |
| NJROTC | 8290 | 36,327 | 100,065 | 51,138 | | 126,338 | 126,338 | 50,134 | 50,134 | 126,338 | | 126,338 | 75,206 | |
| Total, Federal Resources | | 3,893,111 | 4,015,170 | 3,609,260 | - | 4,375,311 | 4,375,311 | 2,155,072 | 2,478,156 | - | 4,228,932 | 4,228,934 | 3,287,746 | |
| 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 | 909,344 | 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 | 166,604 | |
| State Lottery (Non Prop 20) | 8560 | 537,623 | 635,756 | 529,973 | 553,850 | | 553,850 | 368,705 | 368,705 | 529,528 | | 529,528 | 580,671 | 2021-22 4th Qtr Lottery Adjustments |
| State Lottery (Prop 20) | 8560 | 189,406 | 303,073 | 218,889 | | 218,282 | 218,282 | 128,834 | 128,834 | 211,162 | | 211,162 | 225,055 | 2021-22 4th Qtr Lottery Adjustments |
| Kitchen Infrastructure & Equipment | 8590 | 25,000 | 25,000 | - | | - | - | | | | | - | | |
| A-G Completion Grant: A-G Access/Success Grants (7412) | 8590 | 258,788 | 258,788 | 86,262 | | 86,262 | 86,262 | 86,262 | 86,262 | 86,262 | | 86,262 | 86,262 | |
| A-G Completion Grant: Learning Loss & Mitigation (7413) | 8590 | 97,019 | 97,019 | 32,339 | | 32,339 | 32,339 | 32,339 | 32,339 | 32,339 | | 32,339 | 32,339 | |
| CTE | 8590 | | | - | | - | - | (33,864) | (33,864) | 141,856 | | 141,856 | 65,129 | \$98k Strong workforce program + CTE grant (\$180K over 2 years) |
| All Other State Revenue | 8590 | 616,200 | 609,117 | 335,372 | 413,758 | | 413,758 | 301,498 | 334,701 | 413,758 | | 413,758 | 421,765 | |

ECRCHS - Actuals to Date 3/31/23 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) | 2022-23 Actuals to Date | Comments |
|---|-------------|-------------------------------|---|--------------------------------|---|-------------------|-------------------|-------------------------------|-------------------------------|--|------------------|---|-------------------------------|---|
| Enrollment | | | | 3,532 | | | | | | 3,447 | | | | Month 6 Enrollment |
| ADA | | | | 3,267 | | | | | | 3,249 | | | | Using 92.5% Budgeted ADA % Budget |
| Per Student funding | | | | \$ 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 | 3/31/2023 | |
| In-Person Instruction Grant | 8590 | 227,031 | 227,031 | - | | 71,704 | 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 | 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 | 118,374 | |
| Art/Music Block Grant | 8590 | | | | | | | 1,088,379 | 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 | 1,351,151 | Fund Balance - pending plan |
| Total, State Revenues | | 2,822,900 | 3,027,617 | 1,443,401 | 967,608 | 2,028,849 | 2,996,457 | 4,309,801 | 4,443,035 | 1,109,890 | 1,901,295 | 5,450,716 | 5,209,430 | |
| Other Local Revenues | | | | | | | | | | | | | | |
| Special Education - AB602 | 8311 | 2,861,642 | 3,032,539 | 2,778,617 | | 3,188,611 | 3,188,611 | 1,599,243 | 1,855,122 | | 3,179,509 | 3,179,509 | 2,188,165 | SpED Revenue Adj Post UAR |
| Food Service Sales | 8634 | 72,984 | 72,984 | 68,779 | | 116,817 | 116,817 | 49,302 | 55,288 | | 102,369 | 102,369 | 79,729 | 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 | 48,849 | |
| Other Local Revenue | 8690 | 15,376 | 15,441 | 605,000 | | - | - | 106,723 | 131,746 | 150,000 | | 150,000 | 145,831 | |
| Interest | 8660 | 138,490 | 138,491 | 340,000 | | 340,000 | 340,000 | 4,487 | 5,765 | 130,476 | | 130,476 | 177,661 | |
| Dividends | 8661 | 386,815 | 386,815 | 400,000 | | 400,000 | 400,000 | 316,278 | 367,414 | 400,000 | | 400,000 | 469,406 | |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | (4,812,005) | (4,812,005) | | | | - | 416,330 | 1,952,033 | | | - | 1,876,606 | |
| Gain (Loss) Sale on Investments | 8664 | 371,452 | 371,452 | | | (938,958) | (938,958) | (887,239) | (880,923) | (880,923) | | (880,923) | (945,486) | |
| LAUSD SpEd Option 3 Grant | 8679 | - | - | - | | - | - | - | 92,782 | | 185,564 | 185,564 | 92,782 | |
| Fundraising | 8699 | 336,369 | 336,369 | 317,789 | | | | 1,751 | 3,653 | | 7,306 | 7,306 | 4,372 | |
| Tuition | 8710 | 1,409,619 | 1,409,619 | - | | 1,453,655 | 1,453,655 | 460,816 | 460,816 | 1,585,180 | | 1,585,180 | 460,816 | 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 | 122,278 | |
| Total, Other Local Revenues | | 926,076 | 1,097,039 | 4,697,685 | - | 4,747,625 | 4,747,625 | 2,175,293 | 4,169,336 | 1,384,733 | 3,662,248 | 5,046,981 | 4,721,008 | |
| Total Revenues | | 43,083,109 | 43,580,848 | 48,325,498 | 40,645,413 | 11,151,785 | 51,797,198 | 27,713,455 | 32,681,967 | 42,786,025 | 9,792,476 | 55,018,033 | 44,395,520 | |
| B. Expenditures | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | |
| 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 | 10,626,204 | |
| 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 | 1,526,394 | |
| 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 | 902,912 | |
| Total, Certificated Salaries | | 17,300,561 | 22,673,220 | 19,111,812 | 16,172,810 | 3,507,357 | 19,680,167 | 8,868,949 | 10,217,296 | 15,628,190 | 2,295,351 | 17,923,541 | 13,055,511 | |
| Classified Salaries | | | | | | | | | | | | | | |
| 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 | 875,566 | |
| 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 | 1,450,074 | |
| 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 | 603,271 | |
| 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 | 781,476 | |
| Other Non-certificated Salaries | 2900 | 67,001 | 67,001 | 254,975 | 262,624 | | 262,624 | 22,863 | 26,679 | 282,845 | | 47,195 | 41,413 | |
| Total, Classified Salaries | | 4,611,875 | 4,611,875 | 4,816,963 | 4,114,678 | 882,794 | 4,997,472 | 2,448,295 | 2,875,753 | 4,411,920 | 337,758 | 4,749,678 | 3,751,800 | |
| Employee Benefits | | | | | | | | | | | | | | |
| 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 | 2,227,890 | 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 | 87,102 | |
| 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 | 41,281 | |
| 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 | 702,913 | 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 | 232,612 | |

ECRCHS - Actuals to Date 3/31/23 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) | 2022-23 Actuals to Date | Comments |
|--|----------|-------------------------|--|--------------------------|--|------------------|-------------------|-------------------------|-------------------------|---|------------------|--------------------------------------|-------------------------|--|
| Enrollment | | | | 3,532 | | | | | | 3,447 | | | | Month 6 Enrollment |
| ADA | | | | 3,267 | | | | | | 3,249 | | | | Using 92.5% Budgeted ADA % Budget |
| Per Student funding | | | | \$ 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 | 3/31/2023 | |
| 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 | 199,920 | |
| 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 | 7,670.69 | |
| 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 | 2,047,934 | 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 | 897,530 | 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 | 66,580 | 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 | 24,490 | 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 | 176,856 | |
| 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 | 42,292 | |
| 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 | 2,851,744 | 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 | 753,521 | Increase for Retiree Payments |
| Lifetime Retiree Benefits, Cert | 3911 | | | - | - | - | - | - | 899 | | | - | 899 | |
| Lifetime Retiree Benefits, Class | 3912 | 9,517 | 9,517 | 8,000 | 8,000 | - | 8,000 | 4,003 | 4,311 | 8,000 | | 8,000 | 6,643 | PARS |
| Total, Employee Benefits | | 2,630,268 | 2,630,268 | 12,660,677 | 11,538,034 | 1,664,195 | 13,202,229 | 6,875,500 | 8,020,123 | 11,017,293 | 1,727,510 | 14,438,028 | 10,367,878 | |
| Supplies | | | | | | | | | | | | | | |
| 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 | 180,346 | 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 | 16,916 | 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 | 33,463 | 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 | 321,675 | |
| 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 | 102,181 | |
| 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 | 554,176 | Increase to \$60K (reflect inventory charges, offset by revenue) |
| ASB Supplies | 4350 | 74,177 | 74,177 | - | - | - | - | 43,206 | 43,466 | 60,000 | | 60,000 | 54,896 | |
| 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 | 736,793 | |
| Student Food Services | 4710 | 454,461 | 454,461 | 460,178 | 132 | 460,046 | 460,178 | 258,211 | 350,944 | | | 628,851 | 497,111 | Based on new food service projections |
| Total, Supplies | | 3,377,998 | 3,421,869 | 2,812,422 | 1,893,116 | 1,414,850 | 3,307,966 | 1,828,395 | 2,044,913 | 1,492,084 | 1,704,555 | 3,231,074 | 2,497,558 | |
| Services | | | | | | | | | | | | | | |
| Services & Other Operating Expenses | 5000 | | 562 | 32,294 | 1,045 | 155 | 1,200 | 250 | 250 | 545 | 155 | 700 | 250 | 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 | 41,699 | |
| 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 | 8,229 | |
| 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 | 566,388 | 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 | 513,657 | 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 | 430,019 | |
| Security | 5520 | 488,955 | 503,874 | 518,000 | 480,483 | 37,517 | 518,000 | 232,663 | 285,360 | 480,483 | 79,517 | 560,000 | 397,648 | account for additional security |
| Rentals, Leases, & Repairs | 5600 | 19,736 | 19,736 | - | - | - | - | 90,410 | 90,410 | 150,000 | | 150,000 | 90,410 | 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 | (8,639) | 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 | 3,177 | |
| Repairs and Maintenance - Computers | 5616 | 30,004 | 30,004 | 14,533 | 14,533 | - | 14,533 | 12,096 | 12,096 | 20,000 | | 20,000 | 12,346 | |
| Utilities | 5620 | 709,279 | 794,615 | 691,518 | 691,518 | - | 691,518 | 324,674 | 340,441 | 741,518 | | 741,518 | 567,371 | 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 | 4,057 | |
| Other Services & Operating Expenses | 5800 | 34,892 | 34,892 | 44,213 | 44,213 | - | 44,213 | 5,093 | 14,868 | 34,892 | | 34,892 | 16,333 | |
| Investment Taxes | 5807 | 15,221 | 15,221 | 25,750 | 25,750 | - | 25,750 | 31 | 31 | 25,750 | | 25,750 | 31 | |
| Investment Fees | 5808 | 212,542 | 212,542 | 277,688 | 312,430 | - | 312,430 | 47,831 | 55,113 | 212,542 | | 212,542 | 114,166 | |
| Banking Fees | 5809 | 24,159 | 24,159 | 36,050 | 20,444 | - | 20,444 | 12,968 | 13,276 | 20,444 | - | 20,444 | 15,270 | |
| Business Services | 5812 | 48,000 | 48,000 | 98,880 | 98,880 | - | 98,880 | 32,000 | 32,000 | 98,880 | - | 98,880 | 32,000 | |
| 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 | 1,179,793 | |
| Consultants - Non Instructional - Custom 1 | 5820 | 1,313,630 | 1,652,038 | 1,066,449 | 229,904 | 836,545 | 1,066,449 | 532,550 | 757,669 | 489,904 | 833,595 | 1,323,499 | 1,013,708 | Fulgent COVID Testing \$338,408 to Post UAR |
| District Oversight Fees | 5824 | 357,346 | 351,350 | - | 402,992 | - | 402,992 | 91,351 | - | | | 401,734 | 91,351 | 2022-23 Budgeted/Recorded in Act 7299 |

ECRCHS - Actuals to Date 3/31/23 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) | 2022-23 Actuals to Date | Comments |
|---|----------|-------------------------|--|--------------------------|--|-------------------|-------------------|-------------------------|-------------------------|---|------------------|--------------------------------------|-------------------------|---|
| Enrollment | | | | 3,532 | | | | | | 3,447 | | | | Month 6 Enrollment |
| ADA | | | | 3,267 | | | | | | 3,249 | | | | Using 92.5% Budgeted ADA % Budget |
| Per Student funding | | | | \$ 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 | 3/31/2023 | |
| ASB Consultants | 5825 | 4,930 | 4,930 | - | - | - | - | 870 | 870 | 870 | | 870 | 5,745 | |
| 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 | 368,822 | Increased, based on current trends (\$337K/feb 2023, accounting for spring sports & competitions) |
| Fines and Penalties | 5833 | | 1,615 | 530 | 700 | - | 700 | - | - | | | | 10 | |
| ASB Events or Field Trip | 5835 | 1,615 | 2,191 | - | - | - | - | 700 | 700 | 700 | | 700 | 700 | |
| Onboarding Fees | 5840 | | | | 5,150 | - | 5,150 | 1,408 | 1,745 | 5,150 | | 5,150 | 2,577 | |
| Professional Development | 5841 | 2,251 | 60 | 5,150 | - | - | - | 260 | 601 | - | | 610 | 1,013 | 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 | 221,200 | 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 | 4,884 | |
| Marketing and Student Recruiting | 5851 | 50,469 | 50,469 | 92,700 | 15,000 | - | 15,000 | 2,458 | 2,458 | 9,000 | | 9,000 | 2,458 | 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 | 96,183 | |
| 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 | 567,762 | 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 | 695,844 | 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 | 28,997 | 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 | 77,625 | |
| Total, Services | | 8,664,092 | 9,164,927 | 7,714,928 | 5,725,516 | 2,839,176 | 8,564,692 | 4,680,923 | 5,397,622 | 6,142,258 | 3,277,950 | 10,028,102 | 7,163,084 | |
| Captial Outlay | | | | | | | | | | | | | | |
| Sites & Improvement | 6100 | | | | | | | | | | | | | |
| Buildings & Improvement | 6200 | | | - | | | | 154,373 | 169,965 | | | - | 179,112 | Year end Reclassification to be made |
| Equipment & Technology | 6400 | | | - | | | | | | | | | | |
| Equipment/Furniture Replacement | 6500 | | | - | | | | | | | | | | |
| Total, Captial Outlay | | - | - | - | - | - | - | 154,373 | 169,965 | - | - | - | 179,112 | |
| Depreciation Expense (Financial Reporting Basis) | 6900 | 293,021 | 293,021 | 359,748 | 359,748 | - | 359,748 | 139,512 | 162,610 | 419,748 | | 359,748 | 208,804 | |
| Other Outgo | | | | | | | | | | | | | | |
| Indirect Cost (LAUSD) | 7299 | | | 391,966 | 28,108 | | 28,108 | 84,324 | 203,783 | 402,914 | | - | 222,519 | 2021-22 Posted to 5824 |
| Interest | 7438 | | | - | | | - | | | | | | | |
| Total, Other Outgo | | - | - | 391,966 | 28,108 | - | 28,108 | 84,324 | 203,783 | 402,914 | - | - | 222,519 | |
| Total Expenditures (Financial Reporting Basis) | | 36,877,816 | 42,795,182 | 47,868,516 | 39,832,010 | 10,308,372 | 50,140,382 | 24,925,899 | 28,922,100 | 39,514,408 | 9,343,124 | 50,730,171 | 37,267,154 | |
| Total Expenditures (Cash Reporting Basis) | | 36,584,794 | 42,502,161 | 47,508,768 | 39,472,262 | 10,308,372 | 49,780,634 | 24,940,760 | 28,929,455 | 39,094,660 | 9,343,124 | 50,370,423 | 37,237,462 | |
| C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis | | 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 | 7,128,366 | |
| C. Ending Balance: Excess (Deficiency) - Cash Reporting | | 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 | 7,158,058 | |
| D. Net Increase (Decrease) | | 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 | 7,128,366 | |