

**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	

BALANCE SHEET

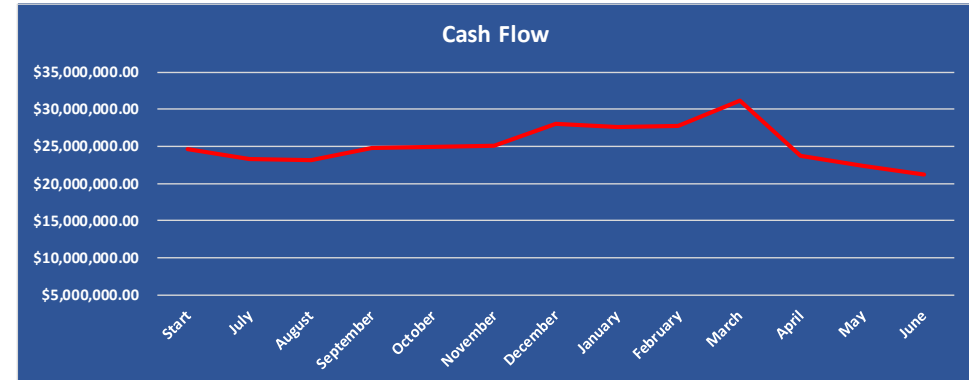
Description	Actual Mar 2023	Prior Mar 2022	\$ Change to Prior	% Change
ASSETS				
Current Assets				
Cash	\$ 31,012,544	\$ 23,200,868	7,811,676	33.67%
Investments	6,798,586	7,098,714	(300,128)	-4.23%
Accounts Receivable	403,080	1,274,892	(871,812)	-68.38%
Store Inventory	44,089	59,236	(15,147)	-25.57%
Prepaid Expenditures (Expenses)	140,228	104,328	35,900	34.41%
Total Current Assets	38,398,527	31,738,038	6,660,489	20.99%
Fixed Assets, Net of Depreciation	6,255,374	6,300,024	(44,650)	-0.71%
Total Assets	\$ 44,653,901	\$ 38,038,062	6,615,839	17.39%
LIABILITIES & NET ASSETS				
Current Liabilities				
Accounts Payables	\$ 183,107	\$ 57,015	126,092	221.16%
Accrued Liabilities	3,468,000	1,656,331	1,811,669	109.38%
Deferred Revenue	1,102,629	3,793,801	(2,691,172)	-70.94%
Total Current Liabilities	4,753,736	5,507,147	(753,411)	-13.68%
Long-Term Debt	5,818,684	12,307,726	(6,489,042)	-52.72%
Total Liabilities	10,572,420	17,814,873	(7,242,453)	-40.65%
Net Assets				
Economic Uncertainty (3%)	1,302,280	1,142,320	159,960	14.00%
Restricted Net Position	738,916	-	738,916	N/A
Net Investment in Capital Assets	6,255,374	6,300,024		
Unrestricted	25,784,911	12,780,845	13,004,066	101.75%
Total Net Assets	34,081,481	20,223,189	13,858,292	68.53%
Total Liabilities & Net Assets	\$ 44,653,901	\$ 38,038,062	6,615,839	17.39%

- Cash increase due to Net Income generated to date and advance ESSER Payments
- Decrease in Long-Term Debt – OPEB Liability
- Accrued Liabilities increases due to increased LAUSD & Benefit liabilities
- Deferred Revenue decrease due to LCFF & Prepayments earned
- Restricted Net Position:
 - Cafeteria - \$217,171
 - Ed. Effectiveness - \$140,938
 - Kitchen Infrastructure - \$25,000
 - A-G Success Grant - \$258,788
 - A-G Learning Loss - \$97,019

CASH ANALYSIS

- Days of Cash on Hand: 264 (Recommended: 90)

	Mar 2023	Feb 2023	Jun 2022	Mar 2022
Cash in County Treasury	\$ 23,948,771.08	\$ 20,900,638.90	\$ 18,677,591.14	\$ 16,772,577.04
Fundraising #1287	7,754.26	7,035.11	\$ 1,042.65	\$ 1,042.65
PPP Account #1309	-	-	-	-
General Account #1761	6,286,864.08	5,745,184.83	4,665,981.24	5,666,906.93
A/P Account #1796	209,676.98	373,489.23	314,231.45	130,035.81
ASB Trust #1826	458,572.33	502,703.19	501,680.92	526,541.15
CNB ZBA Account	(33,796.18)	(36,639.85)	(22,941.93)	(68,491.73)
US Bank MMA #0851	128,558.49	146,014.38	136,532.83	172,011.25
US Bank OPEB MMA #0852	159,485.52	400,640.80	371,571.85	270,360.10
Petty Cash	382.45	382.45	80.72	500.00
Undeposited Funds	5,760.17	1,905.02	8,584.54	(255.43)
Total Checking/Savings/CDs	<u>31,172,029.18</u>	<u>\$ 28,041,354.06</u>	<u>\$ 24,654,355.41</u>	<u>\$ 23,471,227.77</u>
US Bank OPEB MMA #0852	(159,485.52)	(400,640.80)	(371,571.85)	(270,360.10)
Total Checking/Savings/CDs	<u>\$ 31,012,543.66</u>	<u>\$ 27,640,713.26</u>	<u>\$ 24,282,783.56</u>	<u>\$ 23,200,867.67</u>



Department Budgets (4000s)

Approved Textbooks & Core Curricula Materials

Department	Actual YTD Mar 2023	2nd Interim Budget	% Used
EXPENDITURES			
Academics	38,926	16,800	231.70%
Administrative	1,980	3,933	50.34%
English	17,590	34,943	50.34%
English Language Dev.	2,834	4,782	59.26%
Foreign Languages	13,763	27,341	50.34%
Health & Life Skills	31,208	61,996	50.34%
Math	23,043	6,842	336.79%
Schoolwide	8,457	77,326	10.94%
Security	92	183	50.27%
Social Studies	41,630	82,699	50.34%
Special Education	824	1,637	50.34%
Total Expenditures	180,347	318,482	56.63%

- Textbooks and Instructional Materials in certain departments will continue to be monitored due to the need of purchasing more materials in order to continue higher educational standards.
- Board has approved 22-23 Budget allocations for Textbooks and IMA in May 2022.



Instructional Materials & Supplies

Department	Actual Mar 2023	2nd Interim Budget	% Used
EXPENDITURES			
Academic Decathlon	5,413	3,603	150.24%
Academics	125	171	73.10%
Administrative	1,654	2,256	73.32%
Advanced Placement	2,294	-	N/A
Alternative Education/ISP	2,783	3,797	73.29%
Athletics	2,745	2,797	98.14%
Audio, Visual, Performing	25,966	35,385	73.38%
Band	173	236	73.31%
Basketball	898	1,225	73.31%
Business Technology	1,020	1,391	73.33%
English	6,877	9,382	73.30%
Football	3,335	4,550	73.30%
Foreign Languages	380	518	73.36%
General Academic	36,844	26,311	140.03%
Health and Life Skills	12,607	17,198	73.31%
Independent Study	200	273	73.26%
Intervention Coord.	28	38	73.68%
Journalism	30	-	N/A
Math	4,746	6,474	73.31%
Physical Education	2,881	-	N/A
Robotics	341	465	73.33%
ROTC	773	879	87.94%
Schoolwide	179	242	73.97%
Science	21,120	28,812	73.30%
Social Studies	526	718	73.26%
Special Education	12,665	17,278	73.30%
STEAM	2,917	3,979	73.31%
Technology	25,977	35,438	73.30%
Testing and Assessments	55,250	75,372	73.30%
Visual and Performing Arts	667	910	73.30%
Vocational Arts	84,966	111,728	76.05%
Woodshop	532	726	73.28%
World Language	3,916	5,342	73.31%
Yearbook	848	456	185.96%
Total Expenditures	321,676	397,950	80.83%

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

	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)	2022-23 Actuals to Date	Comments
					Total	Unrestricted	Restricted			Total	12/31/2022			
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	