

**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	2022-23 Actuals to Date	Comments
<b>Revenues</b>										
	Total	9/30/2022	10/31/2022	Total	12/31/2022	1/31/2023	Total	3/31/2023	4/30/2023	
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	\$ 33,673,759	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	\$ 3,514,116	
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	\$ 6,689,270	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	\$ 5,687,359	
<b>Total Revenues</b>	<b>\$ 48,325,498</b>	<b>\$ 11,079,035</b>	<b>\$ 15,021,275</b>	<b>\$ 51,797,198</b>	<b>\$ 27,713,455</b>	<b>\$ 32,681,967</b>	<b>\$ 55,018,031</b>	<b>\$ 44,395,520</b>	<b>\$ 49,564,504</b>	
<b>Expenditures</b>										
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	\$ 14,458,957	
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	\$ 4,132,913	
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	\$ 11,561,969	
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	\$ 2,702,636	
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	\$ 7,981,458	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	\$ 208,804	
Total, Other Outgo	\$ 391,966	\$ 91,351	\$ 28,108	\$ 28,108	\$ 84,324			\$ 222,519	\$ 341,681	
<b>Total Expenditures</b>	<b>\$ 47,868,516</b>	<b>\$ 11,509,768</b>	<b>\$ 16,671,344</b>	<b>\$ 50,140,382</b>	<b>\$ 24,925,899</b>	<b>\$ 34,693,527</b>	<b>\$ 50,730,172</b>	<b>\$ 37,267,154</b>	<b>\$ 41,388,419</b>	
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	\$ 8,176,085	

**ECRCHS - Actuals to Date 4/30/23 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 2nd Interim Projections 1/31/23		22-23 2nd Interim Projections (ICON)	2022-23 Actuals to Date	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	Total	Unrestricted	Restricted	Total	3/31/2023	4/30/2023	
<b>A. Revenues</b>											
LCFF/Revenue Limit Sources											
State Aid	8011	11,693,777	11,693,777	18,613,303	18,870,629	18,744,433		18,804,179	13,030,212	14,250,605	LCFF Calc 2-23-23
Education Protection Act	8012	13,088,623	13,088,623	9,938,853	10,486,511	10,456,577		10,456,577	8,165,278	8,165,278	LCFF Calc 2-23-23
State Aid (Prior Years)	8019	305,993	305,993	-	-	739,442		739,442	1,409,490	1,557,378	Hold Harmless Adjustment (P-1)
In Lieu of Propety Tax	8096	10,352,629	10,352,629	10,022,995	10,320,665	10,350,950		10,291,204	8,572,356	9,700,498	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>40,291,402</b>	<b>-</b>	<b>40,291,402</b>	<b>31,177,336</b>	<b>33,673,759</b>	
Federal Revenues											
Special Education - IDEA	8181	922,255	980,246	975,839	796,957		794,682	794,682	650,645	688,179	SpED Revenue Adj Post UAR
Child Nutrition - Federal	8220	1,107,315	1,107,315	1,021,375	1,094,863		701,902	701,903	547,960	603,585	Based on Cafeteria Sales Projections
Donated Food Commodities	8221	34,482	34,812		-		38,357	38,357	21,309	29,834	
Other Federal					-			-			
Title I	8290	315,828	315,828	384,238	384,238		385,058	385,058	199,493	199,493	
Title II	8290	79,469	79,469	78,930	78,930		76,141	76,141	-	-	
Title III - English Learners	8290			7,839	7,839		6,005	6,005	-	-	
Title III - Immigrant	8290			-	-			-	-	-	
Title IV	8290	27,503	27,503	26,948	26,948		29,545	29,545	740		
Perkins	8290			-	-			-	15,294	23,034	
Dept of Rehab	8290			-	-			-	54,757		
ELC COVID Testing Award	8290	354,385	354,385	-	-		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	328,339		328,340	328,339	561,821	
ESSER III (COVID-19 Grant) (3213)	8290	758,897	758,897	-	371,842	371,842		371,842	487,535	487,535	
GEER (3215)	8290				57,063	57,063		57,063	57,063	57,063	
ELO ESSER II State Reserve (3216)	8290			353,713	353,713	353,713		353,713	353,713	353,713	
ELO GEER II (3217)	8290			81,180	81,180	81,180		81,180	50,295	50,295	
ELO ESSER III State Reserve Emergency Needs (3218)	8290			230,580	230,580	230,580		230,580	117,645	117,645	
ELO ESSER III State Reserve Learning Loss (3219)	8290	15,284	15,284	397,480	397,480	397,480		397,480	113,248	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	101,269	
American Rescue Plan - Homeless Children & Youth (5634)	8290				39,000	39,000		39,000	7,132	7,132	
LEA Medi-Cal Billing	8590	57,816	57,816	-	-	19,824		19,824	19,824	19,824	
NJROTC	8290	36,327	100,065	51,138	126,338	126,338		126,338	75,206	100,446	
<b>Total, Federal Resources</b>		<b>3,893,111</b>	<b>4,015,170</b>	<b>3,609,260</b>	<b>4,375,311</b>	<b>-</b>	<b>4,228,932</b>	<b>4,228,934</b>	<b>3,287,746</b>	<b>3,514,116</b>	
Other State Revenues											

**ECRCHS - Actuals to Date 4/30/23 and Second Interim Projections**

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<b>Enrollment</b>				3,532		3,447					Month 6 Enrollment
<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			<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>3/31/2023</b>	<b>4/30/2023</b>	
Child Nutrition - State	8520	97,260	97,260	71,119	1,242,631		1,146,946	1,146,946	909,344	1,008,989	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	
State Lottery (Non Prop 20)	8560	537,623	<b>635,756</b>	529,973	553,850	529,528		529,528	580,671	580,671	2021-22 4th Qtr Lottery Adjustments
State Lottery (Prop 20)	8560	189,406	<b>303,073</b>	218,889	218,282		211,162	211,162	225,055	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	
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	
CTE	8590			-	-		141,856	141,856	65,129	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		413,758	421,765	450,809	
In-Person Instruction Grant	8590	227,031	227,031	-	71,704		71,704	71,704	71,704	71,704	
Ethnic Studies Grant	8590			-	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	
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	2,702,302	Fund Balance - pending plan
<b>Total, State Revenues</b>		<b>2,822,900</b>	<b>3,027,617</b>	<b>1,443,401</b>	<b>2,996,457</b>	<b>1,109,890</b>	<b>1,901,295</b>	<b>5,450,716</b>	<b>5,209,430</b>	<b>6,689,270</b>	
<b>Other Local Revenues</b>											
Special Education - AB602	8311	2,861,642	<b>3,032,539</b>	2,778,617	3,188,611		3,179,509	3,179,509	2,188,165	2,727,148	SpED Revenue Adj Post UAR
Food Service Sales	8634	72,984	72,984	68,779	116,817		102,369	102,369	79,729	87,587	Based on Cafeteria sales projections
Leases & Rentals	8560	39,053	39,053	37,500	37,500		37,500	37,500	48,849	52,307	
Other Local Revenue	8690	15,376	15,441	605,000	-	150,000		150,000	145,831	212,317	
Interest	8660	138,490	138,491	340,000	340,000	130,476		130,476	177,661	224,123	
Dividends	8661	386,815	386,815	400,000	400,000	400,000		400,000	469,406	501,153	
Net Increase (Decrease) in the Fair Value of Investments	8662	(4,812,005)	(4,812,005)		-			-	1,876,606	2,103,694	
Gain (Loss) Sale on Investments	8664	371,452	371,452		(938,958)	(880,923)		(880,923)	(945,486)	(919,899)	
LAUSD SpEd Option 3 Grant	8679	-	-	-	-	185,564		185,564	92,782	92,782	
Fundraising	8699	336,369	336,369	317,789	-	7,306		7,306	4,372	4,372	
Tuition	8710	1,409,619	1,409,619	-	1,453,655	1,585,180		1,585,180	460,816	460,816	Foreign Exchange (Refunds)/ 1st Interim Adj
ASB Revenues	8804	106,281	106,281	150,000	150,000	150,000		150,000	122,278	140,959	
<b>Total, Other Local Revenues</b>		<b>926,076</b>	<b>1,097,039</b>	<b>4,697,685</b>	<b>4,747,625</b>	<b>1,384,733</b>	<b>3,662,248</b>	<b>5,046,981</b>	<b>4,721,008</b>	<b>5,687,359</b>	
<b>Total Revenues</b>		<b>43,083,109</b>	<b>43,580,848</b>	<b>48,325,498</b>	<b>51,797,198</b>	<b>42,786,025</b>	<b>9,792,476</b>	<b>55,018,033</b>	<b>44,395,520</b>	<b>49,564,504</b>	
<b>B. Expenditures</b>											
Certificated Salaries											
Teachers' Salaries-Full-Time	1100	13,953,250	13,953,250	16,780,251	16,108,659	13,708,773	1,901,650	14,365,314	10,626,204	11,781,536	
Cert Pupil Supp Sal-Counselors	1200	2,186,953	2,186,953	1,017,301	2,217,820	1,116,348	233,018	2,208,148	1,526,394	1,677,625	
Cert Administrators	1300	1,160,358	1,160,358	1,314,260	1,353,688	803,068	160,684	1,350,079	902,912	999,796	

**ECRCHS - Actuals to Date 4/30/23 and Second Interim Projections**

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<b>Enrollment</b>				3,532		3,447					Month 6 Enrollment
<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			<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>3/31/2023</b>	<b>4/30/2023</b>	
<b>Total, Certificated Salaries</b>		<b>17,300,561</b>	<b>22,673,220</b>	<b>19,111,812</b>	<b>19,680,167</b>	<b>15,628,190</b>	<b>2,295,351</b>	<b>17,923,541</b>	<b>13,055,511</b>	<b>14,458,957</b>	
Classified Salaries											
Non-certificated Instructional Aides' Salaries	2100	1,261,847	1,261,847	1,024,695	1,055,436	511,929	229,232	1,094,074	875,566	959,330	
Non-certificated Support Salaries	2200	1,637,537	1,637,537	1,720,802	1,772,426	1,279,369	108,526	1,846,529	1,450,074	1,596,822	
Non-certificated Supervisors' and Administrators' Sal.	2300	683,528	683,528	767,118	826,132	619,632		776,545	603,271	670,164	
Clerical and Office Salaries	2400	961,962	961,962	1,049,373	1,080,854	1,718,145		985,335	781,476	858,318	
Other Non-certificated Salaries	2900	67,001	67,001	254,975	262,624	282,845		47,195	41,413	48,279	
<b>Total, Classified Salaries</b>		<b>4,611,875</b>	<b>4,611,875</b>	<b>4,816,963</b>	<b>4,997,472</b>	<b>4,411,920</b>	<b>337,758</b>	<b>4,749,678</b>	<b>3,751,800</b>	<b>4,132,913</b>	
Employee Benefits											
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,988,885	2,988,885	3,752,071	3,633,855	2,984,984	438,412	3,423,396	2,227,890	2,487,017	STRS Credit for Excess Contrib. in 11/2022
State Teachers Retirement System (STRS), Classified Positions	3112	101,859	101,859	24,685	118,216	93,531	24,685	118,216	87,102	96,656	
Public Employees Retirement System (PERS), Certificated Positions	3211	46,106	46,106	13,550	57,295	43,745	13,550	57,295	41,281	45,844	
Public Employees Retirement System (PERS), Classified Positions	3212	853,745	853,745	1,014,255	987,389	932,724	71,405	1,004,130	702,913	780,237	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	309,843	273,539	20,941	294,480	232,612	256,241	
Medicare, Cert Positions	3331	265,056	265,056	277,121	288,199	226,609	33,283	259,891	199,920	221,272	
Medicare, Class Positions	3332	66,872	66,872	104,684	105,593	63,973	4,897	68,870	7,670.69	9,000.18	
Hlth & Wlfr Benefits, Cert	3411	2,625,572	2,625,572	2,977,948	2,977,948	2,410,157	312,305	2,722,462	2,047,934	2,281,079	Reduction in health premium costs
Hlth & Wlfr Benefits, Class	3412	1,052,782	1,052,782	1,195,895	1,195,895	935,608	257,708	1,193,316	897,530	1,005,342	Reduction in health premium costs
State Unemploy Insur, Cert Pos	3511	68,099	68,099	97,190	97,190	133,160		133,160	66,580	86,166	2 quarters remaining of SUI Payments
State Unemploy Insur, Clas Pos	3512	15,764	15,764	24,399	24,399	48,981		48,981	24,490	32,884	2 quarters remaining of SUI Payments
Worker Comp Insur, Cert Pos	3611	131,782	131,782	156,994	253,145	228,645	24,500	253,145	176,856	190,727	
Worker Comp Insur, Class Pos	3612	38,451.58	38,451.58	71,279	71,279	62,896	8,383	71,279	42,292	48,237	
OPEB, Allocated, Certificated	3701	(4,840,920)	(4,840,920)	2,113,622	2,438,209	2,026,034	443,520	3,787,905	2,851,744	3,176,259	Increase for Retiree Payments
OPEB, Allocated, Classified	3702	(1,282,745)	(1,282,745)	527,578	635,774	544,708	73,920	993,502	753,521	837,144	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		8,000	6,643	6,964	PARS
<b>Total, Employee Benefits</b>		<b>2,630,268</b>	<b>2,630,268</b>	<b>12,660,677</b>	<b>13,202,229</b>	<b>11,017,293</b>	<b>1,727,510</b>	<b>14,438,028</b>	<b>10,367,878</b>	<b>11,561,969</b>	
Supplies											
Approved Textbooks & Core Curricula Materials	4100	257,844	257,844	718,482	718,482	-	318,482	318,482	180,346	181,781	Reduce line by \$400k, no textbooks being purchased
Books & Other Reference Materials	4200	7,652	7,652	10,882	10,882	-	20,882	20,882	16,916	17,096	Increase line by \$10K
Materials & Supplies	4300	59,604	59,604	32,454	32,454	41,985	40,469	82,454	33,463	34,403	Increase budget line to \$50k (\$25k unrest/\$25k rest)
Instructional Materials & Supplies	4325	420,572	420,572	397,950	397,950	337,518	60,432	397,950	321,675	389,818	

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Office Supplies	4330	95,743	95,743	93,311	153,105	148,704	4,401	153,105	102,181	106,956	
Non Instructional Student Materials & Supplies	4345	586,829	630,700	506,915	506,915	446,665	60,250	539,850	554,176	623,136	
ASB Supplies	4350	74,177	74,177	-	-	60,000		60,000	54,896	55,176	Increase to \$60K (reflect inventory charges, offset by revenue)
Noncapitalized Equipment	4400	1,421,116	1,421,116	592,250	1,028,000	457,212	570,788	1,028,000	736,793	744,756	
Student Food Services	4710	454,461	454,461	460,178	460,178		628,851	630,351	497,111	549,513	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>3,307,966</b>	<b>1,492,084</b>	<b>1,704,555</b>	<b>3,231,074</b>	<b>2,497,558</b>	<b>2,702,636</b>	
Services											
Services & Other Operating Expenses	5000		562	32,294	1,200	545	155	700	250	250	reduced expense to \$700
Subagreements for Services	5100			61,800	-				-	-	
Travel & Conferences	5200	47,044	42,421	30,947	30,947	3,000	32,000	35,000	41,699	44,026	
Conferences and Professional Development	5210	28,277	28,277	77,250	78,060	5,000.00	43,000.00	75,050	8,229	8,285	
Dues & Memberships	5300	319,294	324,568	297,255	450,582	321,593	228,989	550,582	566,388	585,881	New Expenses due to CARES needs
Insurance	5400	348,671	340,376	513,296	513,296	513,296		513,296	513,657	557,301	review/update if necessary
Operations & Housekeeping	5500	601,965	601,965	428,849	536,061	547,689	52,372	600,061	430,019	438,708	
Security	5520	488,955	503,874	518,000	518,000	480,483	79,517	560,000	397,648	461,885	account for additional security
Rentals, Leases, & Repairs	5600	19,736	19,736	-	-	150,000		150,000	90,410	222,004	increased for LAUSD repairs
Equipment Leases	5605	51,061	51,061	103,014	30,000	10,000		10,000	(8,639)	(8,639)	received credit for copier service
Rent	5610	1,400	1,400	5,835	90,560	10,000		10,000	3,177	3,177	
Repairs and Maintenance - Computers	5616	30,004	30,004	14,533	14,533	20,000		20,000	12,346	12,908	
Utilities	5620	709,279	794,615	691,518	691,518	741,518		741,518	567,371	578,803	Post 21/22 UAR LAUSD Utility Adj
Other Rentals, Leases and Repairs 1	5631	9,251	9,251	4,244	4,244	2,184	2,060	4,244	4,057	36,533	
Other Services & Operating Expenses	5800	34,892	34,892	44,213	44,213	34,892		34,892	16,333	20,911	
Investment Taxes	5807	15,221	15,221	25,750	25,750	25,750		25,750	31	31	
Investment Fees	5808	212,542	212,542	277,688	312,430	212,542		212,542	114,166	117,916	
Banking Fees	5809	24,159	24,159	36,050	20,444	20,444	-	20,444	15,270	16,550	
Business Services	5812	48,000	48,000	98,880	98,880	98,880	-	98,880	32,000	32,000	
Consultants - Instructional	5815	1,760,551	1,760,551	1,494,625	1,494,625	566,741	1,027,884	1,594,625	1,179,793	1,386,299	
Consultants - Non Instructional - Custom 1	5820	1,313,630	1,652,038	1,066,449	1,066,449	489,904	833,595	1,323,499	1,013,708	1,126,057	Fulgent COVID Testing \$338,408 to Post UAR
District Oversight Fees	5824	357,346	351,350	-	402,992			401,734	91,351	-	2022-23 Budgeted/Recorded in Acct 7299
ASB Consultants	5825	4,930	4,930	-	-	870		870	5,745	5,745	
Field Trips Expenses	5830	233,587	233,587	207,830	237,830	480,000	7,931	487,931	368,822	362,950	Increased, based on current trends (\$337K/feb 2023, accounting for spring sports & compeitions)
Fines and Penalties	5833		1,615	530	700				10	277	
ASB Events or Field Trip	5835	1,615	2,191	-	-	700		700	700	700	
Onboarding Fees	5840				5,150	5,150		5,150	2,577	2,801	
Professional Development	5841	2,251	60	5,150	-	-		610	1,013	1,013	reclassified to materials and supplies
Legal Fees	5845	336,651	336,651	246,660	246,660	250,310	76,350	326,660	221,200	230,777	increased sped legal by \$80k
Licenses and Other Fees	5848	24,691	24,691	15,914	15,914	9,768		9,768	4,884	3,518	

**ECRCHS - Actuals to Date 4/30/23 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 2nd Interim Projections 1/31/23		22-23 2nd Interim Projections (ICON)	2022-23 Actuals to Date	2022-23 Actuals to Date	Comments
<b>Enrollment</b>				3,532		3,447					Month 6 Enrollment
<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			<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>3/31/2023</b>	<b>4/30/2023</b>	
Marketing and Student Recruiting	5851	50,469	50,469	92,700	15,000	9,000		9,000	2,458	2,978	Reduce line to \$9k
Payroll Fees	5857	102,626	102,626	78,733	98,733	112,068		112,068	96,183	104,453	
Prior Yr Exp (not accrued)	5861			-	-				-	-	
LAUSD Special Education Fee	5872	706,680	752,450	703,272	703,272		783,586	933,586	567,762	683,064	20% of sped revenue
Substitutes	5884	641,451	667,446	410,692	640,692	890,000	110,000	1,000,000	695,844	821,177	Increased sub needs based on absences and teachers being on leave (1/2 time illness)
Bad Debt Expense	5898	1,175	1,175	515	45,515				-	-	
Other Expenses	5899	-	-	-	-			28,500	28,997	28,997	re-class amounts
Communications	5900	136,687	140,172	130,442	130,442	129,931	511	130,442	77,625	92,124	
<b>Total, Services</b>		<b>8,664,092</b>	<b>9,164,927</b>	<b>7,714,928</b>	<b>8,564,692</b>	<b>6,142,258</b>	<b>3,277,950</b>	<b>10,028,102</b>	<b>7,163,084</b>	<b>7,981,458</b>	
Captial Outlay											
Sites & Improvement	6100										
Buildings & Improvement	6200			-				-	179,112	-	Year end Reclassification to be made
Equipment & Technology	6400			-							
Equipment/Furniture Replacement	6500			-							
<b>Total, Captial Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>179,112</b>	<b>-</b>	
Depreciation Expense (Financial Reporting Basis)	6900	293,021	293,021	359,748	359,748	419,748		359,748	208,804	208,804	
Other Outgo											
Indirect Cost (LAUSD)	7299			391,966	28,108	402,914		-	222,519	341,681	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>402,914</b>	<b>-</b>	<b>-</b>	<b>222,519</b>	<b>341,681</b>	
<b>Total Expenditures (Financial Reporting Basis)</b>		<b>36,877,816</b>	<b>42,795,182</b>	<b>47,868,516</b>	<b>50,140,382</b>	<b>39,514,408</b>	<b>9,343,124</b>	<b>50,730,171</b>	<b>37,267,154</b>	<b>41,388,419</b>	
<b>Total Expenditures (Cash Reporting Basis)</b>		<b>36,584,794</b>	<b>42,502,161</b>	<b>47,508,768</b>	<b>49,780,634</b>	<b>39,094,660</b>	<b>9,343,124</b>	<b>50,370,423</b>	<b>37,237,462</b>	<b>41,179,615</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>1,656,816</b>	<b>3,271,617</b>	<b>449,351</b>	<b>4,287,862</b>	<b>7,128,366</b>	<b>8,176,085</b>	
<b>C. Ending Balance: Excess (Deficiency) - Cash Reporting</b>		<b>6,498,315</b>	<b>1,078,688</b>	<b>816,730</b>	<b>2,016,564</b>	<b>3,691,365</b>	<b>449,351</b>	<b>4,647,610</b>	<b>7,158,058</b>	<b>8,384,889</b>	
<b>D. Net Increase (Decrease)</b>		<b>6,205,293</b>	<b>785,666</b>	<b>456,982</b>	<b>1,656,816</b>	<b>3,271,617</b>	<b>449,351</b>	<b>4,287,862</b>	<b>7,128,366</b>	<b>8,176,085</b>	