

ECRCHS - 22-23 Unaudited Actuals and 23-24 Adopted Budget

	2022-2023 Unaudited Actuals			2023-2024 Adopted Budget (Approved, 6/23/23)			2023-2024 Projection Revisions, 9/15/23			Comments	
Enrollment				3,420			3,145			Projected 23/24 ADA 9/15/23	
ADA				3,181			2,956			23/24 ADA (94% Attendance Yield)	
Per Student funding				\$ 13,178			\$ 13,200			Rev. LCFF Rate from FCMAT- 10/22	
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
A. Revenues											
LCFF/Revenue Limit Sources											
State Aid	8011	23,844,037		23,844,037	19,437,747		19,437,747	17,754,870		17,754,870	9.15 FCMAT Calc Projection
Education Protection Act	8012	3,139,278		3,139,278	11,911,772		11,911,772	10,895,446		10,895,446	9.15 FCMAT Calc Projection
State Aid (Prior Years)	8019	1,858,473		1,858,473			-			-	
In Lieu of Propety Tax	8096	11,664,307		11,664,307	10,563,822		10,563,822	10,369,607		10,369,607	\$3507.63 per ADA
Total, LCFF/Revenue Limit Resources		40,506,095	-	40,506,095	41,913,341	-	41,913,341	39,019,923	-	39,019,923	-6.9%
Federal Revenues											
Special Education - IDEA	8181		842,178	842,178		779,024	779,024		724,087	724,087	\$244.93/ADA - 23/24 FY
Child Nutrition - Federal	8220		770,071	770,071		797,854	797,854		797,854	797,854	15% increase in sales-Lowered for 9/23 enrollment
Donated Food Commodities	8221		29,834	29,834		34,000	34,000		34,000	34,000	
Title I	8290		440,047	440,047		385,058	385,058		351,680	351,680	Per CDE 8/23
Title II	8290		76,984	76,984		76,141	76,141		67,136	67,136	Per CDE 8/23
Title III - English Learners	8290		8,382	8,382		6,005	6,005		-	-	Not Applying on CON APP. not enough Students
Title IV	8290		30,206	30,206		29,545	29,545		29,665	29,665	Per CDE 8/23
Perkins	8290		56,173	56,173		56,173	56,173		56,173	56,173	
Dept of Rehab	8290			-			-			-	
ELC COVID Testing Award	8290		140,120	140,120			-			-	
ESSER I (COVID-19 Grant)	8290			-			-			-	
ESSER II (COVID-19 Grant)	8290		1,155,828	1,155,828			-			-	
ESSER III (COVID-19 Grant) (3213)	8290		335,816	335,816		1,179,433	1,179,433		1,099,207	1,099,207	Calc this years allocation
GEER (3215)	8290		57,063	57,063			-			-	
ELO ESSER II State Reserve (3216)	8290		353,713	353,713			-			-	
ELO GEER II (3217)	8290		81,180	81,180			-			-	
ELO ESSER III State Reserve Emergency Needs (3218)	8290			-		170,580	170,580		170,580	170,580	Calc this years allocation
ELO ESSER III State Reserve Learning Loss (3219)	8290		29,162	29,162		368,318	368,318		368,318	368,318	Calc this years allocation
Learning Loss & Mitigation (CRF)	8290			-			-			-	
Learning Loss & Mitigation (GEER)	8290			-			-			-	
Child Nutrition - Supply Chain Assistance (5466)	8220		19,824	19,824		86,278	86,278	111,348		111,348	
American Rescue Plan - Homeless Children & Youth (5634)	8290		7,132	7,132			-			-	
LEA Medi-Cal Billing	8590	54,757		54,757			-			-	
NJROTC	8290	129,200		129,200		136,723	136,723		136,723	136,723	
Total, Federal Resources		183,957	4,433,713	4,617,669	-	4,105,132	4,105,132	111,348	3,835,422	3,946,770	
Other State Revenues											
Child Nutrition - State	8520		1,155,907	1,155,907		1,338,854	1,338,854		1,246,429	1,246,429	Based on Cafeteria sales projections-Lowered for ADA loss
Mandated Cost Reimbursement	8550	166,604		166,604	175,474		175,474	163,099		163,099	\$55.17/ADA
State Lottery (Non Prop 20)	8560	816,059		816,059	540,702		540,702	502,571		502,571	\$170/ADA
State Lottery (Prop 20)	8560		461,869	461,869		213,100	213,100		198,072	198,072	\$67/ADA
Kitchen Infrastructure & Equipment	8590			-			-			-	
Kitchen Infrastructure & Training (7032)	8590		192,116	192,116			-			-	

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ADA					3,181			2,956			23/24 ADA (94% Attendance Yield)
Per Student funding					\$ 13,178			\$ 13,200			Rev. LCFF Rate from FCMAT- 10/22
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A-G Completion Grant: A-G Access/Success Grants (7412)	8590		86,262	86,262		345,050	345,050		345,050	345,050	
A-G Completion Grant: Learning Loss & Mitigation (7413)	8590		32,339	32,339		129,358	129,358		129,358	129,358	
CTE	8590		101,793	101,793		180,000	180,000			-	\$98k Strong workforce program + CTE grant (\$180K over 2 years)
All Other State Revenue	8590	521,826		521,826	403,936		403,936	375,450		375,450	Supplemental Block Grant \$127/ADA
In-Person Instruction Grant	8590		46,210	46,210		-	-			-	
Ethnic Studies Grant	8590		92,653	92,653		-	-			-	
Expanded Learning Opportunities Grant	8590			-		-	-			-	
Educator Effectiveness	8590		118,374	118,374		-	-			-	
Antibias Education Grant	8590		98,000	98,000		-	-			-	
Art/Music Block Grant	8590		1,088,379	1,088,379		-	-		1,011,080	1,011,080	per CDE schedule 9.15
Learning Recovery Emergency Block Grant	8590		2,702,302	2,702,302		-	-			-	Fund Balance - pending plan
School Foods Best Practices (7033)	8590								88,516	88,516	New for 23/24
State Mental Health Related Services (6546)	8590								13,035	13,035	
Total, State Revenues		1,504,489	6,176,203	7,680,692	1,120,112	2,206,362	3,326,474	1,041,120	3,031,540	4,072,660	
Other Local Revenues											
Special Education - AB602	8311		3,271,577	3,271,577		3,087,154	3,087,154		2,869,444	2,869,444	\$970.62/ADA - 23/24 FY Rate
Food Service Sales	8634		99,222	99,222		113,747	113,747		105,894	105,894	Based on Cafeteria sales projections-lowered for ADA
Leases & Rentals	8560	59,797		59,797	65,000		65,000	65,000		65,000	
Other Local Revenue	8690	247,774		247,774	215,000		215,000	215,000		215,000	
Interest	8660	635,623		635,623	150,000		150,000	572,061		572,061	
Dividends	8661	618,644		618,644	400,000		400,000	400,000		400,000	
Net Increase (Decrease) in the Fair Value of Investments	8662	2,656,728		2,656,728	-		-			-	
Gain (Loss) Sale on Investments	8664	(891,381)		(891,381)			-			-	
LAUSD SpEd Option 3 Grant	8679		188,617	188,617		150,000	150,000	150,000		150,000	
Fundraising	8699	5,874		5,874	6,000		6,000	6,000		6,000	
Tuition	8710	1,585,180		1,585,180	945,000		945,000	945,000		945,000	Foreign Exchange estimate for 23/24
ASB Revenues	8804	164,967		164,967	160,000		160,000	160,000		160,000	
General Fund Contribution	8980	(2,300,898)	2,300,898	-						-	
Total, Other Local Revenues		2,782,309	5,860,314	8,642,623	1,941,000	3,350,900	5,291,900	2,513,061	2,975,338	5,488,399	
Total Revenues		44,976,850	16,470,230	61,447,080	44,974,452	9,662,395	54,636,847	42,685,451	9,842,301	52,527,752	
B. Expenditures											
Certificated Salaries											
Teachers' Salaries-Full-Time	1100	12,302,361	2,123,059	14,425,420	13,235,448	1,365,218	14,600,666	13,235,448	1,365,218	14,600,666	
Cert Pupil Supp Sal-Counselors	1200	1,450,063	627,360	2,077,424	1,342,754	305,389	1,648,143	1,342,754	305,389	1,648,143	
Cert Administrators	1300	1,202,492	23,313	1,225,805	1,074,934	161,219	1,236,153	1,014,934	161,219	1,176,153	Lowered for 2 Vacant Admin for 3 months
Total, Certificated Salaries		14,954,917	2,773,732	17,728,649	15,653,136	1,831,826	17,484,962	15,593,136	1,831,826	17,424,962	
Classified Salaries											
Non-certificated Instructional Aides' Salaries	2100	422,900	742,510	1,165,410		1,122,975	1,122,975		1,122,975	1,122,975	

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Per Student funding					\$ 13,178			\$ 13,200			Rev. LCFE Rate from FCMAT- 10/22
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Non-certificated Support Salaries	2200	1,759,325	174,752	1,934,076	1,648,156	115,124	1,763,280	1,648,156	115,124	1,763,280	
Non-certificated Supervisors' and Administrators' Sal.	2300	807,417	1,795	809,213	833,008	-	833,008	833,008	-	833,008	
Clerical and Office Salaries	2400	950,777	88,353	1,039,130	1,000,970	82,177	1,083,147	1,000,970	82,177	1,083,147	
Other Non-certificated Salaries	2900	25,964	54,757	80,721	266,832	-	266,832	266,832	-	266,832	
Total, Classified Salaries		3,966,384	1,062,167	5,028,550	3,748,967	1,320,276	5,069,243	3,748,967	1,320,276	5,069,243	
Employee Benefits											
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,564,955	487,336	3,052,291	2,989,749	349,879	3,339,628	2,978,289	349,879	3,328,168	
State Teachers Retirement System (STRS), Classified Positions	3112	73,517	39,729	113,247	117,154	-	117,154	117,154		117,154	
Public Employees Retirement System (PERS), Certificated Positions	3211	27,491	27,099	54,590	55,305	-	55,305	55,305		55,305	
Public Employees Retirement System (PERS), Classified Positions	3212	746,157	195,462	941,620	1,000,224	352,250	1,352,474	810,182	285,322	1,095,504	81% employees eligible for PERS
OASDI, Certificated Positions	3311	7,317	7,295	14,612	-	-	-			-	
OASDI, Classified Positions	3312	199,262	49,485	248,747	232,436	81,857	314,293	232,436	81,857	314,293	
Medicare, Cert Positions	3331	216,846	40,219	257,065	226,970	26,561	253,532	226,100	26,561	252,662	
Medicare, Class Positions	3332	57,513	15,401	72,914	54,360.02	19,144.01	73,504	54,360	19,144	73,504	
Hlth & Wlfr Benefits, Cert	3411	2,427,440	314,648	2,742,089	2,551,726	343,851	2,895,577	2,551,726	343,851	2,895,577	7.2% increase in premium costs
Hlth & Wlfr Benefits, Class	3412	959,675	251,373	1,211,048	1,029,450	248,415	1,277,865	1,029,450	248,415	1,277,865	7.2% increase in premium costs
State Unemploy Insur, Cert Pos	3511	109,495	-	109,495	7,827	916	8,742	7,797	916	8,712	SUI Rate returns to 0.05% (23-24 rate @0.50%)
State Unemploy Insur, Clas Pos	3512	38,852	9	38,861	1,874	660	2,535	1,874	660	2,535	SUI Rate returns to 0.05% (23-24 rate @0.50%)
Worker Comp Insur, Cert Pos	3611	190,727	-	190,727	145,816	-	145,816	148,316	-	148,316	23/24 Proposal from CharterSAFE w/p/y adj
Worker Comp Insur, Class Pos	3612	48,215	22	48,237	62,491	-	62,491	62,491	-	62,491	23/24 Proposal from CharterSAFE
OPEB, Allocated, Certificated	3701	310,116	590,959	901,074	3,305,529	720,694	4,026,223	3,305,529	720,694	4,026,223	Increase for 11 new Retiree Payments @ 7.2% Increase for Retiree Payments- Reallocate Premium pmt shift
OPEB, Allocated, Classified	3702	84,460	152,982	237,441	867,075	118,238	985,313	867,075	118,238	985,313	
PARS, Class	3912	17,979	11	17,990	8,000	-	8,000	8,000	-	8,000	PARS-Renamed
Total, Employee Benefits		8,109,647	2,172,031	10,281,678	12,655,988	2,262,465	14,918,453	12,456,084	2,195,538	14,651,622	
Supplies											
Approved Textbooks & Core Curricula Materials	4100	5,007	484,721	489,728	519,270	213,100	732,370	519,270	213,100	732,370	Reduce line by \$400k, no textbooks being purchased, pending science books approval
Books & Other Reference Materials	4200	10,697	9,374	20,071	21,621		21,621	21,621		21,621	
Materials & Supplies	4300	62,321	20,334	82,655	85,373		85,373	85,373		85,373	
Instructional Materials & Supplies	4325	228,310	296,843	525,153	347,715	83,000	430,715	347,715	83,000	430,715	
Office Supplies	4330	189,068	8,674	197,742	180,000		180,000	180,000		180,000	
Non Instructional Student Materials & Supplies	4345	664,500	205,939	870,438	610,000	150,000	760,000	610,000	150,000	760,000	
ASB Supplies	4350	55,176	-	55,176	60,000		60,000	60,000		60,000	
Noncapitalized Equipment	4400	1,102,340	113,227	1,215,567	564,391	500,000	1,064,391	564,391	500,000	1,064,391	
Student Food Services	4710	3,672	624,189	627,861			727,574			727,574	Based on new food service projections
Total, Supplies		2,321,091	1,763,301	4,084,392	2,388,370	1,673,674	4,062,044	2,388,370	1,673,674	4,062,044	
Services											
Services & Other Operating Expenses	5000	250	-	250	700		700	700		700	

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Enrollment					3,420			3,145			Projected 23/24 ADA 9/15/23
ADA					3,181			2,956			23/24 ADA (94% Attendance Yield)
Per Student funding					\$ 13,178			\$ 13,200			Rev. LCFF Rate from FCMAT- 10/22
	Obj Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Subagreements for Services	5100			-	-	-	-	-	-	-	
Travel & Conferences	5200	72,249	5,274	77,524	4,000	35,000	39,000	4,000	35,000	39,000	
Conferences and Professional Development	5210	8,943	1,759	10,702		76,141	76,141		76,141	76,141	reclass to different categories in 23/24
Dues & Memberships	5300	472,415	155,985	628,400		600,000	600,000		600,000	600,000	includes subscriptions/licenses vetted by tech committee
Insurance	5400	557,301	-	557,301	504,564		504,564	504,564		504,564	23/24 Proposal from CharterSAFE
Operations & Housekeeping	5500	627,043	60,281	687,324	632,054		632,054	711,037		711,037	
Security	5520	599,650	47,497	647,147	700,701		700,701	669,474		669,474	
Rentals, Leases, & Repairs	5600	181,060	66,513	247,573	400,000		400,000	400,000		400,000	increased for LAUSD repairs
Equipment Leases	5605	(8,639)		(8,639)	10,000		10,000	10,000		10,000	received credit for copier service
Rent	5610	3,492		3,492	-		-	-		-	reclass to different categories in 23/24
Repairs and Maintenance - Computers	5616	13,033		13,033	20,000		20,000	20,000		20,000	
Utilities	5620	902,165		902,165	767,768		767,768	934,102		934,102	
Other Rentals, Leases and Repairs 1	5631	36,163	10,332	46,495	70,000		70,000	70,000		70,000	
Other Services & Operating Expenses	5800	26,590	-	26,590	34,892		34,892	34,892		34,892	
Investment Taxes	5807	692	-	692	31		31	31		31	
Investment Fees	5808	119,805	-	119,805	200,000		200,000	200,000		200,000	
Banking Fees	5809	21,124	-	21,124	21,000		21,000	21,000		21,000	
Transportation	5811	-		-	240,000	25,000	265,000	350,000	25,000	375,000	Transportation Contract - MG Express
Business Services	5812	32,000	-	32,000	42,000		42,000	42,000		42,000	ICON Services - transferring in house
Consultants - Instructional	5815	413,769	1,369,184	1,782,953	586,804	1,064,271	1,651,075	1,651,075	-	1,651,075	
Consultants - Non Instructional	5820	336,559	945,551	1,282,109	506,806	916,669	1,423,475	1,369,160	55,000	1,424,160	
ASB Consultants	5825	5,745	-	5,745			-			-	
Field Trips Expenses	5830	443,939	46,789	490,729	100,000	150,000	250,000	100,000	150,000	250,000	reclass from field trip expenses (5830 to 5811)
Fines and Penalties	5833	279	-	279	300		300	300		300	
ASB Events or Field Trip	5835	700	-	700	10,000		10,000	10,000		10,000	
Onboarding Fees	5840	3,089	-	3,089	3,000		3,000	3,000		3,000	
Professional Development	5841	1,079	60	1,139	-	-	-	-	-	-	reclassified to materials and supplies
Legal Fees	5845	223,246	79,699	302,945	241,000	78,000	319,000	347,592	78,000	425,592	Pending Settlements-New
Licenses and Other Fees	5848	4,018	-	4,018	5,000		5,000	5,000		5,000	
Marketing and Student Recruiting	5851	2,978	-	2,978	214,500		214,500	214,500		214,500	Base plan for marketing
Payroll Fees	5857	105,748	18,642	124,390	117,671		117,671	130,610		130,610	
Prior Yr Exp (not accrued)	5861			-			-			-	
LAUSD Special Education Fee	5872	47,975	730,031	778,006	-	773,236	773,236	-	718,706	718,706	20% of sped revenue
Substitutes	5884	818,473	184,156	1,002,629	813,318		813,318	952,629		952,629	Increased sub needs based on absences and teachers being on leave (1/2 time illness)
Bad Debt Expense	5898			-			-			-	
Other Expenses	5899	18,737	10,860	29,597	30,000		30,000	30,000		30,000	
Communications	5900	106,971	10,709	117,681	134,942		134,942	95,302		95,302	Lower for Connectivity offsets
Total, Services		6,198,644	3,743,321	9,941,965	6,411,051	3,718,317	10,129,367	8,880,967	1,737,847	10,618,814	
Capital Outlay											
Sites & Improvement	6100						-			-	
Buildings & Improvement	6200				362,461	1,379,390	1,741,851	362,461	1,379,390	1,741,851	Priority 1 Capital Improvements
Equipment & Technology	6400				150,113		150,113	150,113		150,113	Priority 1 Tech Improvements
Equipment/Furniture Replacement	6500						-			-	
Total, Capital Outlay					512,574	1,379,390	1,891,964	512,574	1,379,390	1,891,964	

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Depreciation Expense (Financial Reporting Basis)	6900	277,827		277,827	516,648		516,648	516,648		516,648	based on increase in capital projects
Other Outgo											
Indirect Cost (LAUSD)	7299	391,803		391,803	419,133		419,133	390,199		390,199	
Interest	7438			-			-			-	
Total, Other Outgo		391,803	-	391,803	419,133	-	419,133	390,199	-	390,199	
Total Expenditures (Financial Reporting Basis)		36,220,313	11,514,551	47,734,864	41,793,293	10,806,558	52,599,851	43,974,371	8,759,161	52,733,532	
Total Expenditures (Cash Reporting Basis)		35,942,486	11,514,551	47,457,037	41,789,219	12,185,948	53,975,167	43,970,297	10,138,551	54,108,848	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		8,756,538	4,955,679	13,712,217	3,181,160	(1,144,163)	2,036,997	(1,288,920)	1,083,140	(205,780)	
C. Ending Balance: Excess (Deficiency) - Cash Reporting		9,034,365	4,955,679	13,990,044	3,185,234	(2,523,553)	661,681	(1,284,846)	(296,250)	(1,581,096)	
D. Net Increase (Decrease)		8,756,538	4,955,679	13,712,217	3,181,160	(1,144,163)	2,036,997	(1,288,920)	1,083,140	(205,780)	
E. Fund Balance											
Components of Fund Balance											
5310 -Cafeteria				\$ 412,852.02							
5330 -Summer School Cafeteria				\$ 217,171.10							
5446 - Supply Chain Assistance				\$ 86,278.27							
6266 - Educator Effectivness				\$ 259,311.78							
6318 - Anti-Bias Education				\$ 96,020.00							
6762 - Art/Music Block Grant				\$ 1,088,379.00							
7028 - Kitchen Infrastructure & Equipment				\$ 15,030.85							
7032 - Kitchen Infrastructure & Training				\$ 192,116.00							
7412- A-G Completion Grant: A-G Access/Success Grants				\$ 345,050.00							
7413 - A-G Completion Grant: Learning Loss & Mitigation				\$ 129,358.00							
7435 -Learning Recovery Emergency Block Grant				\$ 2,702,302.00							
7810 - Ethnic Studies Block Grant				\$ 92,653.00							
OPEB Contributions				\$ 3,275,373.00							
Interest from OPEB				\$ 246,898.99							
Total Restricted Fund Balance				\$ 9,158,794.01							
Total Unassigned/Unappropriated				4,553,422.53							