

**ECRCHS
2023-2024
Financial Summary**

	2022-2023 Adopted Budget	2022-23 Unaudited Actuals	2023-2024 Adopted Budget		2023-2024 Projected Revisions	2023-24 Actuals to Date	2023-2024 First Interim Projections			2023-24 Actuals to Date	Comments	
	Total	Total	Unrestricted	Restricted	Total	Total	10/31/2023	Unrestricted	Restricted	Total		12/31/2023
Revenues												
LCFF/Revenue Limit Resources	\$ 38,575,151	\$ 40,506,095	\$ 41,913,341	\$ -	\$ 41,913,341	\$ 39,019,923	\$ 12,194,058	\$ 39,019,065	\$ -	\$ 39,019,065	\$ 20,431,473	
Federal Resources	\$ 3,609,260	\$ 4,617,669	\$ -	\$ 4,105,132	\$ 4,105,132	\$ 3,946,770	\$ 979,590	\$ -	\$ 4,435,497	\$ 4,435,497	\$ 1,204,568	
State Revenues	\$ 1,443,401	\$ 7,680,692	\$ 1,120,112	\$ 2,206,362	\$ 3,326,474	\$ 4,072,660	\$ 1,543,282	\$ 1,075,531	\$ 3,036,465	\$ 4,111,996	\$ 2,067,824	
Other Local Revenues	\$ 4,697,685	\$ 8,642,623	\$ 1,941,000	\$ 3,350,900	\$ 5,291,900	\$ 5,488,399	\$ 716,340	\$ 2,606,561	\$ 3,105,774	\$ 5,712,335	\$ 4,861,172	
Total Revenues	\$ 48,325,498	\$ 61,447,080	\$ 44,974,452	\$ 9,662,395	\$ 54,636,847	\$ 52,527,752	\$ 15,433,270	\$ 42,701,157	\$ 10,577,736	\$ 53,278,893	\$ 28,565,037	
Expenditures												
Certificated Salaries	\$ 19,111,812	\$ 17,728,649	\$ 15,653,136	\$ 1,831,826	\$ 17,484,962	\$ 17,424,962	\$ 5,595,791	\$ 14,909,202	\$ 2,528,751	\$ 17,437,953	\$ 8,455,534	
Classified Salaries	\$ 4,816,963	\$ 5,028,550	\$ 3,748,967	\$ 1,320,276	\$ 5,069,243	\$ 5,069,243	\$ 1,513,781	\$ 3,569,694	\$ 1,224,919	\$ 4,794,613	\$ 2,357,613	
Employee Benefits	\$ 12,660,677	\$ 10,281,678	\$ 12,655,988	\$ 2,262,465	\$ 14,918,453	\$ 14,651,622	\$ 4,425,313	\$ 11,681,455	\$ 2,319,154	\$ 14,000,609	\$ 6,848,176	
Supplies	\$ 2,812,422	\$ 4,084,392	\$ 2,388,370	\$ 1,673,674	\$ 4,062,044	\$ 4,062,044	\$ 1,090,227	\$ 2,216,749	\$ 1,688,173	\$ 3,904,922	\$ 1,440,934	
Total, Services	\$ 7,714,928	\$ 9,941,965	\$ 6,411,051	\$ 3,718,317	\$ 10,129,367	\$ 10,618,814	\$ 2,505,652	\$ 6,974,328	\$ 3,659,590	\$ 10,633,918	\$ 4,433,987	
Depreciation Expense	\$ 359,748	\$ 277,827	\$ 516,648	\$ -	\$ 516,648	\$ 516,648	\$ 648,759	\$ 512,574	\$ 1,379,390	\$ 1,891,964	\$ 1,473,229	
Total, Other Outgo	\$ 391,966	\$ 391,803	\$ 419,133	\$ -	\$ 419,133	\$ 390,199	\$ 133,213	\$ 390,191	\$ -	\$ 390,191	\$ 195,901	
Total Expenditures	\$ 47,868,516	\$ 47,734,864	\$ 41,793,293	\$ 10,806,558	\$ 52,599,851	\$ 52,733,532	\$ 15,332,240	\$ 40,258,266	\$ 11,420,587	\$ 51,678,854	\$ 23,902,894	
Ending Balance: Excess (Deficiency)	\$ 456,982	\$ 13,712,217	\$ 3,181,160	\$ (1,144,163)	\$ 2,036,997	\$ (205,780)	\$ 101,029	\$ 2,442,891	\$ (842,851)	\$ 1,600,040	\$ 4,662,143	

ECRCHS - 23-24 First Interim Report 12/31 Actuals to Date

	Obj Code	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget (Approved, 6/23/23)			2023-2024 Projection Revisions, 9/15/23	2023-2024	2023-2024 First Interim Projections, 10/31/23			2023-2024	Comments
			Unrestricted	Restricted	Total			Unrestricted	Restricted	Total		
Enrollment			3,420					3,145				Projected 23/24 ADA 11/20/23
ADA			3,181					2,956				23/24 ADA (94% Attendance Yield)
Per Student funding			\$ 13,178					\$ 13,200.00				Rev. LCFF Rate from FCMAT- 11/20/23
	Obj Code	Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
A. Revenues												
LCFF/Revenue Limit Sources												
State Aid	8011	23,844,037	19,437,747		19,437,747	17,754,870	5,382,864	17,755,297		17,755,297	8,843,276	11.20.23 FCMAT Calc Projection
Education Protection Act	8012	3,139,278	11,911,772		11,911,772	10,895,446	2,968,834	10,895,214		10,895,214	5,937,668	11.20.23 FCMAT Calc Projection
State Aid (Prior Years)	8019	1,858,473										
In Lieu of Propety Tax	8096	11,664,307	10,563,822		10,563,822	10,369,607	3,842,360	10,368,554		10,368,554	5,650,529	\$3507.63 per ADA
Total, LCFF/Revenue Limit Resources		40,506,095	41,913,341	-	41,913,341	39,019,923	12,194,058	39,019,065	-	39,019,065	20,431,473	-6.9%
Federal Revenues												
Special Education - IDEA	8181	842,178	779,024	779,024	779,024	724,087	266,508		719,165	719,165	391,922	\$243.29/ADA (as of OCT LAUSD RSA)
Child Nutrition - Federal	8220	770,071	797,854	797,854	797,854	797,854	119,459	797,854	797,854	797,854	185,770	15% increase in sales-Lowered for 9/23 enrollment
Donated Food Commodities	8221	29,834	34,000	34,000	34,000	34,000	2,863	34,000	34,000	34,000	2,863	
Title I	8290	440,047	385,058	385,058	385,058	351,680	82	351,680	351,680	351,680	82	Per CDE 8/23
Title II	8290	76,984	76,141	76,141	76,141	67,136		67,136	67,136	67,136		Per CDE 10/23
Title III - English Learners	8290	8,382	6,005	6,005	6,005							Not Applying on CON APP, not enough Students
Title IV	8290	30,206	29,545	29,545	29,545	29,665		29,665	29,665	29,665		Per CDE 8/23
Perkins	8290	56,173	56,173	56,173	56,173	56,173		56,173	56,173	56,173	4,500	
ELC COVID Testing Award	8290	140,120										
ESSER II (COVID-19 Grant)	8290	1,155,828										
ESSER III (COVID-19 Grant) (3213)	8290	335,816	1,179,433	1,179,433	1,179,433	1,099,207	248,846		1,099,207	1,099,207	248,846	Must be spent by 9/30/24
ESSER III - 20% reserve for learning loss (3214)	8290								493,648	493,648		Must be spent by 9/30/24
GEER (3215)	8290	57,063										
ELO ESSER II State Reserve (3216)	8290	353,713										
ELO GEER II (3217)	8290	81,180										
ELO ESSER III State Reserve Emergency Needs (3218)	8290		170,580	170,580	170,580	170,580	117,645		170,580	170,580	117,645	Must be spent by 9/30/24
ELO ESSER III State Reserve Learning Loss (3219)	8290	29,162	368,318	368,318	368,318	368,318	84,086		368,318	368,318	84,086	Must be spent by 9/30/24
Child Nutrition - Supply Chain Assistance (5466)	8220	19,824	86,278	86,278	86,278	111,348	111,348		111,348	111,348	111,348	
American Rescue Plan - Homeless Children & Youth (5634)	8290	7,132										
LEA Medi-Cal Billing	8590	54,757										
NJROTC	8290	129,200	136,723	136,723	136,723	136,723	28,753		136,723	136,723	57,507	
Total, Federal Resources		4,617,669	-	4,105,132	4,105,132	3,946,770	979,590	-	4,435,497	4,435,497	1,204,568	
Other State Revenues												
Child Nutrition - State	8520	1,155,907	1,338,854	1,338,854	1,338,854	1,246,429	371,862		1,246,429	1,246,429	601,564	
Mandated Cost Reimbursement	8550	166,604	175,474	175,474	175,474	163,099		176,907	176,907	176,907	176,907	CDE Update 11.23
State Lottery (Non Prop 20)	8560	816,059	540,702	540,702	540,702	502,571	25,170	523,212	523,212	523,212	25,170	\$177/ADA
State Lottery (Prop 20)	8560	461,869	213,100	213,100	213,100	198,072	42,927	212,832	212,832	212,832	42,927	\$72/ADA
Kitchen Infrastructure & Equipment	8590											
Kitchen Infrastructure & Training (7032)	8590	192,116										
A-G Completion Grant: A-G Access/Success Grants (7412)	8590	86,262	345,050	345,050	345,050	345,050		345,050	345,050	345,050		Beg Bal of A-G Grant: \$258,788
A-G Completion Grant: Learning Loss & Mitigation (7413)	8590	32,339	129,358	129,358	129,358	129,358		129,358	129,358	129,358		Beg. Bal of A-G Grant: \$97,019

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		Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
Enrollment			3,420						3,145			Projected 23/24 ADA 11/20/23
ADA			3,181						2,956			23/24 ADA (94% Attendance Yield)
Per Student funding			\$ 13,178						\$ 13,200.00			Rev. LCFF Rate from FCMAT- 11/20/23
	Obj Code	Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
CTE	8590	101,793		180,000	180,000	-	178,414		178,414	178,414	178,414	\$98k Strong workforce program + CTE grant (\$180K over 2 years)
All Other State Revenue	8590	521,826	403,936		403,936	375,450	139,120	375,412		375,412	210,127	Supplemental Block Grant \$127/ADA
In-Person Instruction Grant	8590	46,210		-	-	-			-	-		
Ethnic Studies Grant	8590	92,653		-	-	-			-	-		Grant part of fund balance
Educator Effectiveness	8590	118,374		-	-	-			-	-		Grant part of fund balance
Antibias Education Grant	8590	98,000		-	-	-			-	-		Grant part of fund balance
Art/Music Block Grant	8590	1,088,379		-	-	1,011,080	1,011,080		1,011,080	1,011,080	1,011,080	Grant part of fund balance per CDE schedule 9.15, 1 year plan of expenses = \$337K, reporting of revenue part of fund balance
Learning Recovery Emergency Block Grant	8590	2,702,302		-	-	-	(386,804)		(386,804)	(386,804)	(386,804)	reduction in grant from state, remainder of grant part of fund balance
Prop 28: arts & Music in Schools	8590								-	-		\$482K Prelim Entitlement - revenue recognition pending plan
School Foods Best Practices (7033)	8590					88,516	88,516		88,516	88,516	88,516	New for 23/24
State Mental Health Related Services (6546)	8590					13,035	72,996		211,590	211,590	119,922	New for 23/24 (\$71.58 per ADA - CDE)
Total, State Revenues		7,680,692	1,120,112	2,206,362	3,326,474	4,072,660	1,543,282	1,075,531	3,036,465	4,111,996	2,067,824	
Other Local Revenues												
Special Education - AB602	8311	3,271,577		3,087,154	3,087,154	2,869,444	1,056,103		2,849,880	2,849,880	1,553,093	\$964.10/ADA (As of OCT LAUSD RSA)
Food Service Sales	8634	99,222		113,747	113,747	105,894	21,043		105,894	105,894	28,636	Based on Cafeteria sales projections-lowered for ADA
Leases & Rentals	8650	59,797	65,000		65,000	65,000	11,779	65,000		65,000	28,079	
Other Local Revenue	8690	247,774	215,000		215,000	215,000	161,132	215,000		215,000	744,513	
Interest	8660	635,623	150,000		150,000	572,061	19,590	572,061		572,061	30,311	
Dividends	8661	618,644	400,000		400,000	400,000	162,722	400,000		400,000	483,433	
Net Increase (Decrease) in the Fair Value of Investments	8662	2,656,728	-	-	-	-	(1,115,751)			-	1,738,372	
Gain (Loss) Sale on Investments	8664	(891,381)		-	-	-	(10,765)			-	(169,199)	
LAUSD SpEd Option 3 Grant	8679	188,617		150,000	150,000	150,000	-		150,000	150,000	-	
Fundraising	8699	5,874	6,000		6,000	6,000	-	6,000		6,000	1,902	
Tuition	8710	1,585,180	945,000		945,000	945,000	351,000	1,188,500	-	1,188,500	351,000	Projected total as of 11/20
ASB Revenues	8804	164,967	160,000		160,000	160,000	59,487	160,000		160,000	71,032	
General Fund Contribution	8980	-			-	-	-			-		
Total, Other Local Revenues		8,642,623	1,941,000	3,350,900	5,291,900	5,488,399	716,340	2,606,561	3,105,774	5,712,335	4,861,172	
Total Revenues		61,447,080	44,974,452	9,662,395	54,636,847	52,527,752	15,433,270	42,701,157	10,577,736	53,278,893	28,565,037	
B. Expenditures												
Certificated Salaries												
Teachers' Salaries-Full-Time	1100	14,425,420	13,235,448	1,365,218	14,600,666	14,600,666	4,538,460	12,896,714	2,062,143	14,958,856	6,835,273	
Cert Pupil Supp Sal-Counselors	1200	2,077,424	1,342,754	305,389	1,648,143	1,648,143	706,492	1,121,190	305,389	1,426,579	1,089,759	
Cert Administrators	1300	1,225,805	1,074,934	161,219	1,236,153	1,176,153	350,839	891,299	161,219	1,052,518	530,502	Lowered for 2 Vacant Admin for 3 months
Total, Certificated Salaries		17,728,649	15,653,136	1,831,826	17,484,962	17,424,962	5,595,791	14,909,202	2,528,751	17,437,953	8,455,534	
Classified Salaries												
Non-certificated Instructional Aides' Salaries	2100	1,165,410		1,122,975	1,122,975	1,122,975	303,714		1,027,618	1,027,618	495,948	
Non-certificated Support Salaries	2200	1,934,076	1,648,156	115,124	1,763,280	1,763,280	616,717	1,593,355	115,124	1,708,479	934,400	
Non-certificated Supervisors' and Administrators' Sal.	2300	809,213	833,008	-	833,008	833,008	239,755	661,384		661,384	368,119	
Clerical and Office Salaries	2400	1,039,130	1,000,970	82,177	1,083,147	1,083,147	325,306	1,035,136	82,177	1,117,313	487,855	
Other Non-certificated Salaries	2900	80,721	266,832	-	266,832	266,832	28,289	279,819		279,819	71,290	

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		Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
Enrollment			3,420							3,145		Projected 23/24 ADA 11/20/23
ADA			3,181							2,956		23/24 ADA (94% Attendance Yield)
Per Student funding			\$ 13,178							\$ 13,200.00		Rev. LCFF Rate from FCMAT- 11/20/23
Total, Classified Salaries		5,028,550	3,748,967	1,320,276	5,069,243	5,069,243	1,513,781	3,569,694	1,224,919	4,794,613	2,357,613	
Employee Benefits												
State Teachers Retirement System (STRS) , Certificated Positions	3111	3,052,291	2,989,749	349,879	3,339,628	3,328,168	1,039,025	2,847,658	482,991	3,330,649	1,569,711	
State Teachers Retirement System (STRS), Classified Positions	3112	113,247	117,154	-	117,154	117,154	28,112	93,707		93,707	40,460	
Public Employees Retirement System (PERS), Certificated Positions	3211	54,590	55,305	-	55,305	55,305	21,094	55,305		55,305	30,473	
Public Employees Retirement System (PERS), Classified Positions	3212	941,620	1,000,224	352,250	1,352,474	1,095,504	318,620	771,439	264,715	1,036,154	489,673	81% employees eligible for PERS
OASDI, Certificated Positions	3311	14,612	-	-	-	-	4,822	9,600		9,600	7,796	
OASDI, Classified Positions	3312	248,747	232,436	81,857	314,293	314,293	93,854	221,321	75,945	297,266	120,762	
Medicare, Cert Positions	3331	257,065	226,970	26,561	253,532	252,662	81,139	216,183	36,667	252,850	122,605	
Medicare, Class Positions	3332	72,914	54,360.02	19,144.01	73,504	73,504	8,091	51,761	17,761	69,522	34,185	
Hlth & Wlfr Benefits, Cert	3411	2,742,089	2,551,726	343,851	2,895,577	2,895,577	893,218	2,551,726	343,851	2,895,577	1,361,254	7.2% increase in premium costs
Hlth & Wlfr Benefits, Class	3412	1,211,048	1,029,450	248,415	1,277,865	1,277,865	413,099	1,029,450	248,415	1,277,865	629,119	7.2% increase in premium costs
State Unemploy Insur, Cert Pos	3511	109,495	7,827	916	8,742	8,712	1,868	7,455	1,264	8,719	1,868	SUI Rate returns to 0.05% (23-24 rate @0.50%)
State Unemploy Insur, Clas Pos	3512	38,861	1,874	660	2,535	2,535	800	1,785	612	2,397	800	SUI Rate returns to 0.05% (23-24 rate @0.50%)
Worker Comp Insur, Cert Pos	3611	190,727	145,816	-	145,816	148,316	74,453	148,316		148,316	98,756	23/24 Proposal from CharterSAFE w/p/y adj
Worker Comp Insur, Class Pos	3612	48,237	62,491	-	62,491	62,491	31,908	62,491		62,491	42,324	23/24 Proposal from CharterSAFE
OPEB, Allocated, Certificated	3701	901,074	3,305,529	720,694	4,026,223	4,026,223	1,133,533	2,849,934	720,694	3,570,628	1,829,722	Increase for 11 new Retiree Payments @ 7.2% Increase for Retiree Payments-Reallocate Premium pmt shift
OPEB, Allocated, Classified	3702	237,441	867,075	118,238	985,313	985,313	279,861	763,324	118,238	881,562	464,230	
PARS, Class	3912	17,990	8,000	-	8,000	8,000	1,816		8,000	8,000	4,437	PARS-Renamed
Total, Employee Benefits		10,281,678	12,655,988	2,262,465	14,918,453	14,651,622	4,425,313	11,681,455	2,319,154	14,000,609	6,848,176	
Supplies												
Approved Textbooks & Core Curricula Materials	4100	489,728	519,270	213,100	732,370	732,370	231,568	369,270	213,100	582,370	243,654	Reduced textbook amount for YTD Actuals/Est.
Books & Other Reference Materials	4200	20,071	21,621		21,621	21,621	4,833		14,499	14,499	6,720	
Materials & Supplies	4300	82,655	85,373		85,373	85,373	5,480	85,373		85,373	18,078	
Instructional Materials & Supplies	4325	525,153	347,715	83,000	430,715	430,715	189,073	347,715	83,000	430,715	243,542	
Office Supplies	4330	197,742	180,000		180,000	180,000	24,790	180,000		180,000	64,320	
Non Instructional Student Materials & Supplies	4345	870,438	610,000	150,000	760,000	760,000	236,419	610,000	150,000	760,000	429,223	
ASB Supplies	4350	55,176	60,000		60,000	60,000	6,497	60,000		60,000	6,803	
Noncapitalized Equipment	4400	1,215,567	564,391	500,000	1,064,391	1,064,391	170,057	564,391	500,000	1,064,391	200,899	
Student Food Services	4710	627,861		727,574	727,574	727,574	221,509		727,574	727,574	227,696	
Total, Supplies		4,084,392	2,388,370	1,673,674	4,062,044	4,062,044	1,090,227	2,216,749	1,688,173	3,904,922	1,440,934	
Services												
Services & Other Operating Expenses	5000	250	700		700	700	79		700	700	79	
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-	-	
Travel & Conferences	5200	77,524	4,000	35,000	39,000	39,000	7,956	4,000	35,000	39,000	22,654	
Conferences and Professional Development	5210	10,702		76,141	76,141	76,141	778		76,141	76,141	2,282	reclass to different categories in 23/24
Dues & Memberships	5300	628,400		600,000	600,000	600,000	313,359		600,000	600,000	385,096	includes subscriptions/licenses vetted by tech committee
Insurance	5400	557,301	504,564		504,564	504,564	243,720	504,564		504,564	335,152	23/24 Proposal from CharterSAFE

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Per Student funding			\$ 13,178							\$ 13,200.00		Rev. LCFF Rate from FCMAT- 11/20/23
	Obj Code	Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
Operations & Housekeeping	5500	687,324	632,054		632,054	711,037	110,382	711,037		711,037	479,810	
Security	5520	647,147	700,701		700,701	669,474	107,347	669,474		669,474	273,250	
Rentals, Leases, & Repairs	5600	247,573	400,000		400,000	400,000	-	400,000		400,000	(1,089)	increased for LAUSD repairs
Equipment Leases	5605	(8,639)	10,000		10,000	10,000	-	10,000		10,000	25	received credit for copier service
Rent	5610	3,492	-		-	-	5,590	10,000		10,000	7,679	Aquatics pool rental
Repairs and Maintenance - Computers	5616	13,033	20,000		20,000	20,000	-	20,000		20,000	2,774	
Utilities	5620	902,165	767,768		767,768	934,102	35,489	934,102		934,102	49,543	LAUSD Unbilled
Other Rentals, Leases and Repairs 1	5631	46,495	70,000		70,000	70,000	1,631	60,000		60,000	13,784	
Other Services & Operating Expenses	5800	26,590	34,892		34,892	34,892	5,895	34,892		34,892	11,426	
Investment Taxes	5807	692	31		31	31	-	-		-	35	
Investment Fees	5808	119,805	200,000		200,000	200,000	40,229	200,031		200,031	113,812	Investment Fees + Taxes
Banking Fees	5809	21,124	21,000		21,000	21,000	5,846	21,000		21,000	8,008	
Transportation	5811	-	240,000	25,000	265,000	375,000	108,624	370,000	25,000	395,000	178,624	Transportation Contract - MG Express + additional transport
Business Services	5812	32,000	42,000		42,000	42,000	17,500	42,000		42,000	-	
Consultants - Instructional	5815	1,782,953	586,804	1,064,271	1,651,075	1,651,075	359,952	586,804	1,064,271	1,651,075	715,246	
Consultants - Non Instructional	5820	1,282,109	506,806	916,669	1,423,475	1,424,160	320,451	507,491	916,669	1,424,160	396,026	
ASB Consultants	5825	5,745			-	-	-	-		-	-	
Field Trips Expenses	5830	490,729	100,000	150,000	250,000	250,000	121,477	100,000	150,000	250,000	160,767	reclass from field trip expenses (5830 to 5811)
Fines and Penalties	5833	279	300		300	300		300		300	-	
ASB Events or Field Trip	5835	700	10,000		10,000	10,000		10,000		10,000	-	
Onboarding Fees	5840	3,089	3,000		3,000	3,000	243	3,000		3,000	467	
Professional Development	5841	1,139	-		-	-	196			-	196	re-class
Legal Fees	5845	302,945	241,000	78,000	319,000	425,592	143,335	347,592	78,000	425,592	180,264	Pending Settlements-New
Licenses and Other Fees	5848	4,018	5,000		5,000	5,000		5,000		5,000	28,692	
Marketing and Student Recruiting	5851	2,978	214,500		214,500	214,500	36,914	214,500		214,500	50,342	
Payroll Fees	5857	124,390	117,671		117,671	130,610	30,013	130,610		130,610	47,020	
LAUSD Special Education Fee	5872	778,006	-	773,236	773,236	718,706	264,522		713,809	713,809	389,002	20% of sped revenue
Substitutes	5884	1,002,629	813,318		813,318	952,629	183,763	952,629		952,629	522,007	Increased sub needs based on absences and teachers being on leave (1/2 time illness)
Other Expenses	5899	29,597	30,000		30,000	30,000	3,000	30,000		30,000	3,007	
Communications	5900	117,681	134,942		134,942	95,302	37,363	95,302		95,302	58,007	Lower for Connectivity offsets
Total, Services		9,941,965	6,411,051	3,718,317	10,129,367	10,618,814	2,505,652	6,974,328	3,659,590	10,633,918	4,433,987	
Capital Outlay												
Sites & Improvement	6100				-							
Buildings & Improvement	6200		362,461	1,379,390	1,741,851	1,741,851	648,759	362,461	1,379,390	1,741,851	1,302,480	Priority 1 Capital Improvements
Equipment & Technology	6400		150,113		150,113	150,113		150,113		150,113	170,749	Priority 1 Tech Improvements
Equipment/Furniture Replacement	6500				-					-		
Total, Capital Outlay			512,574	1,379,390	1,891,964	1,891,964	648,759	512,574	1,379,390	1,891,964	1,473,229	
Depreciation Expense (Financial Reporting Basis)	6900	277,827	516,648		516,648	516,648	68,263	516,648		516,648	170,749	based on increase in capital projects
Other Outgo												
Indirect Cost (LAUSD)	7299	391,803	419,133		419,133	390,199	133,213	390,191		390,191	195,901	
Interest	7438	-			-	-		-		-		
Total, Other Outgo		391,803	419,133	-	419,133	390,199	133,213	390,191	-	390,191	195,901	

ECRCHS - 23-24 First Interim Report 12/31 Actuals to Date

	Obj Code	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget (Approved, 6/23/23)			2023-2024 Projection Revisions, 9/15/23	2023-2024	2023-2024 First Interim Projections, 10/31/23			2023-2024	Comments
		Total	Unrestricted	Restricted	Total	Total	Actuals to Date 10/31/23	Unrestricted	Restricted	Total	Actuals to Date 12/31/23	
Enrollment			3,420									Projected 23/24 ADA 11/20/23
ADA			3,181									23/24 ADA (94% Attendance Yield)
Per Student funding			\$ 13,178									Rev. LCFF Rate from FCMAT- 11/20/23
Total Expenditures (Financial Reporting Basis)		47,734,864	41,793,293	10,806,558	52,599,851	52,733,532	15,332,240	40,258,266	11,420,587	51,678,854	23,902,894	
Total Expenditures (Cash Reporting Basis)		47,457,037	41,789,219	12,185,948	53,975,167	54,108,848	15,912,737	40,254,192	12,799,977	53,054,170	25,205,374	
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		13,712,217	3,181,160	(1,144,163)	2,036,997	(205,780)	101,029	2,442,891	(842,851)	1,600,040	4,662,143	green cell = no expenses against revenue, component of fund balance (currently \$1.4M)
C. Ending Balance: Excess (Deficiency) - Cash Reporting		13,990,044	3,185,234	(2,523,553)	661,681	(1,581,096)	(479,467)	2,446,965	(2,222,241)	224,724	3,359,663	
D. Net Increase (Decrease)		13,712,217	3,181,160	(1,144,163)	2,036,997	(205,780)	101,029	2,442,891	(842,851)	1,600,040	4,662,143	
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										
7033 - Best Foods Practices												
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										