

ECRCHS - 23-24 Second Interim Report 1/31 Actuals to Date

		2022-2023 Unaudited Actuals	2023-2024 Adopted Budget (Approved, 6/23/23)	2023-2024 Projection Revisions, 9/15/23	2023-2024 First Interim Projections, 10/31/23	2023-2024	2023-2024 Second Interim Projections, 1/31/24			Comments
Enrollment								3,136		Projected 23/24 ADA 11/20/23
ADA								2,948		23/24 P-1 ADA (94% Attendance Yield)
Per Student funding										Rev. LCFE Rate from FCMAT- 11/20/23
	Obj Code	Total	Total	Total	Total	Actuals to Date 1/31/24	Unrestricted	Restricted	Total	
A. Revenues										
LCFF/Revenue Limit Sources										
State Aid	8011	23,844,037	19,437,747	17,754,870	17,755,297	10,573,482	17,710,777		17,710,777	02.22.24 - FCMAT Calc Projection
Education Protection Act	8012	3,139,278	11,911,772	10,895,446	10,895,214	5,937,668	10,865,959		10,865,959	02.22.24 - FCMAT Calc Projection
State Aid (Prior Years)	8019	1,858,473	-	-	-	-			-	
In Lieu of Property Tax	8096	11,664,307	10,563,822	10,369,607	10,368,554	6,554,614	10,340,493		10,340,493	\$3507.63 per ADA
Total, LCFF/Revenue Limit Resources		40,506,095	41,913,341	39,019,923	39,019,065	23,065,764	38,917,229	-	38,917,229	-6.9%
Federal Revenues										
Special Education - IDEA	8181	842,178	779,024	724,087	719,165	454,630		717,263	717,263	\$243.29/ADA (as of JAN LAUSD RSA)
Child Nutrition - Federal	8220	770,071	797,854	797,854	797,854	208,966		391,810	391,810	Reduced for Lower meals served
Donated Food Commodities	8221	29,834	34,000	34,000	34,000	2,863			-	
Title I	8290	440,047	385,058	351,680	351,680	82		361,207	361,207	Per CDE 1/31/24
Title II	8290	76,984	76,141	67,136	67,136			67,068	67,068	Per CDE 1/31/24
Title III - English Learners	8290	8,382	6,005	-	-				-	Not Applying on CON APP, not enough Students
Title IV	8290	30,206	29,545	29,665	29,665	-		29,665	29,665	Per CDE 1/31/24
Perkins	8290	56,173	56,173	56,173	56,173	4,500		56,173	56,173	
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	1,099,207	1,099,207	248,846		1,099,207	1,099,207	Must be spent by 9/30/24
ESSER III - 20% reserve for learning loss (3214)	8290				493,648	-		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	117,645		170,580	170,580	Must be spent by 9/30/24
ELO ESSER III State Reserve Learning Loss (3219)	8290	29,162	368,318	368,318	368,318	84,086		368,318	368,318	Must be spent by 9/30/24
Child Nutrition - Supply Chain Assistance (5466)	8220	19,824	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	57,507		136,723	136,723	
Total, Federal Resources		4,617,669	4,105,132	3,946,770	4,435,497	1,290,472	-	4,003,010	4,003,010	
Other State Revenues										
Child Nutrition - State	8520	1,155,907	1,338,854	1,246,429	1,246,429	680,837		1,180,837	1,180,837	Reduced for lower meals served
Mandated Cost Reimbursement	8550	166,604	175,474	163,099	176,907	176,907	176,907		176,907	CDE Update 11.23

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ADA								2,948		23/24 P-1 ADA (94% Attendance Yield)
Per Student funding										Rev. LCFF Rate from FCMAT- 11/20/23
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State Lottery (Non Prop 20)	8560	816,059	540,702	502,571	523,212	303,704	521,828		521,828	\$177/ADA
State Lottery (Prop 20)	8560	461,869	213,100	198,072	212,832	42,927		212,269	212,269	\$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	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	Beg Bal of A-G Grant: \$97,019
CTE	8590	101,793	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	375,450	375,412	242,861	374,419		374,419	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	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)				-	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	211,590	143,385		211,031	211,031	New for 23/24 (\$71.58 per ADA - CDE)
Total, State Revenues		7,680,692	3,326,474	4,072,660	4,111,996	2,868,632	1,073,154	3,356,555	4,429,709	
Other Local Revenues										
Special Education - AB602	8311	3,271,577	3,087,154	2,869,444	2,849,880	1,801,588		2,842,340	2,842,340	\$964.10/ADA (As of JAN LAUSD RSA)
Food Service Sales	8634	99,222	113,747	105,894	105,894	31,359		66,359	66,359	Based on Cafeteria sales projections-lowered for ADA
Leases & Rentals	8650	59,797	65,000	65,000	65,000	28,099	56,197		56,197	
Other Local Revenue	8690	247,774	215,000	215,000	215,000	756,080	786,080		786,080	E-Rate \$429K
Interest	8660	635,623	150,000	572,061	572,061	270,687	600,000		600,000	Expected higher rate from LACOE
Dividends	8661	618,644	400,000	400,000	400,000	523,876	523,876		523,876	
Net Increase (Decrease) in the Fair Value of Investments	8662	2,656,728	-	-	-	1,745,700	1,745,700		1,745,700	
Gain (Loss) Sale on Investments	8664	(891,381)	-	-	-	(140,634)	(140,634)		(140,634)	
LAUSD SpEd Option 3 Grant	8679	188,617	150,000	150,000	150,000	206,055		236,055	236,055	2nd round expected
Fundraising	8699	5,874	6,000	6,000	6,000	3,170	6,000		6,000	
Tuition	8710	1,585,180	945,000	945,000	1,188,500	351,000	1,188,500		1,188,500	Projected total as of 11/20
ASB Revenues	8804	164,967	160,000	160,000	160,000	78,182	140,000		140,000	
General Fund Contribution	8980	-	-	-	-	-			-	
Total, Other Local Revenues		8,642,623	5,291,900	5,488,399	5,712,335	5,655,161	4,905,719	3,144,755	8,050,474	

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Enrollment							3,136			Projected 23/24 ADA 11/20/23
ADA							2,948			23/24 P-1 ADA (94% Attendance Yield)
Per Student funding										Rev. LCFF Rate from FCMAT- 11/20/23
Total Revenues		61,447,080	54,636,847	52,527,752	53,278,893	32,880,030	44,896,102	10,504,319	55,400,421	
B. Expenditures										
Certificated Salaries										
Teachers' Salaries-Full-Time	1100	14,425,420	14,600,666	14,600,666	14,958,856	7,943,857	11,488,184	3,627,848	15,116,032	
Cert Pupil Supp Sal-Counselors	1200	2,077,424	1,648,143	1,648,143	1,426,579	1,250,707	1,149,259	290,692	1,439,951	
Cert Administrators	1300	1,225,805	1,236,153	1,176,153	1,052,518	618,084	900,020	159,552	1,059,572	
Total, Certificated Salaries		17,728,649	17,484,962	17,424,962	17,437,953	9,812,647	13,537,463	4,078,092	17,615,555	
Classified Salaries										
Non-certificated Instructional Aides' Salaries	2100	1,165,410	1,122,975	1,122,975	1,027,618	579,226	-	762,419	762,419	
Non-certificated Support Salaries	2200	1,934,076	1,763,280	1,763,280	1,708,479	1,092,739	1,538,584	115,807	1,654,392	
Non-certificated Supervisors' and Administrators' Sal.	2300	809,213	833,008	833,008	661,384	436,944	586,386		586,386	
Clerical and Office Salaries	2400	1,039,130	1,083,147	1,083,147	1,117,313	570,550	1,023,875	77,066	1,100,941	
Other Non-certificated Salaries	2900	80,721	266,832	266,832	279,819	74,768	255,105		255,105	
Total, Classified Salaries		5,028,550	5,069,243	5,069,243	4,794,613	2,754,226	3,403,951	955,292	4,359,243	
Employee Benefits										
State Teachers Retirement System (STRS) , Certificated Positions	3111	3,052,291	3,339,628	3,328,168	3,513,800	1,821,671	2,585,655	778,916	3,364,571	
State Teachers Retirement System (STRS), Classified Positions	3112	113,247	117,154	117,154	93,707	46,649	79,970		79,970	
Public Employees Retirement System (PERS), Certificated Positions	3211	54,590	55,305	55,305	55,305	35,163	60,279		60,279	
Public Employees Retirement System (PERS), Classified Positions	3212	941,620	1,352,474	1,095,504	1,036,154	581,123	771,948	254,872	1,026,820	81% employees eligible for PERS
OASDI, Certificated Positions	3311	14,612	-	-	9,600	8,767	12,524		12,524	
OASDI, Classified Positions	3312	248,747	314,293	314,293	297,266	142,410	211,045	59,228	270,273	
Medicare, Cert Positions	3331	257,065	253,532	252,662	266,754	142,283	196,293	59,132	255,426	
Medicare, Class Positions	3332	72,914	73,504	73,504	69,522	39,936	49,357	13,852	63,209	
Hlth & Wlfr Benefits, Cert	3411	2,742,089	2,895,577	2,895,577	2,895,577	1,598,568	2,453,940	334,628	2,788,568	7.2% increase in premium costs
Hlth & Wlfr Benefits, Class	3412	1,211,048	1,277,865	1,277,865	1,277,865	740,501	1,039,601	259,900	1,299,501	7.2% increase in premium costs
State Unemploy Insur, Cert Pos	3511	109,495	8,742	8,712	9,198	3,800	6,769	2,039	8,808	SUI Rate returns to 0.05% (23-24 rate @0.50%)
State Unemploy Insur, Clas Pos	3512	38,861	2,535	2,535	2,397	1,628	1,702	478	2,180	SUI Rate returns to 0.05% (23-24 rate @0.50%)
Worker Comp Insur, Cert Pos	3611	190,727	145,816	148,316	148,316	110,907	148,316		148,316	23/24 Proposal from CharterSAFE w/p/y adj
Worker Comp Insur, Class Pos	3612	48,237	62,491	62,491	62,491	47,531	62,491		62,491	23/24 Proposal from CharterSAFE
OPEB, Allocated, Certificated	3701	901,074	4,026,223	4,026,223	3,570,628	2,135,479	2,928,383	732,096	3,660,479	Increase for 11 new Retiree Payments @ 7.2%

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OPEB, Allocated, Classified	3702	237,441	985,313	985,313	881,562	542,853	798,532	119,321	917,853	Increase for Retiree Payments-Reallocate Premium pmt shift
PARS, Class	3912	17,990	8,000	8,000	8,000	4,855	8,322		8,322	PARS-Renamed
Total, Employee Benefits		10,281,678	14,918,453	14,651,622	14,198,144	8,004,125	11,415,128	2,614,462	14,029,589	
Supplies										
Approved Textbooks & Core Curricula Materials	4100	489,728	732,370	732,370	582,370	278,338	270,220	213,118	483,338	Reduced textbook amount for YTD Actuals/Est.
Books & Other Reference Materials	4200	20,071	21,621	21,621	14,499	12,613		17,613	17,613	
Materials & Supplies	4300	82,655	85,373	85,373	85,373	19,182	28,682		28,682	
Instructional Materials & Supplies	4325	525,153	430,715	430,715	430,715	269,930	39,930	400,000	439,930	
Office Supplies	4330	197,742	180,000	180,000	180,000	66,436	132,872		132,872	
Non Instructional Student Materials & Supplies	4345	870,438	760,000	760,000	760,000	323,525	413,525	300,000	713,525	
ASB Supplies	4350	55,176	60,000	60,000	60,000	6,803	13,607		13,607	
Noncapitalized Equipment	4400	1,215,567	1,064,391	1,064,391	1,064,391	248,919	179,297	589,622	768,919	
Student Food Services	4710	627,861	727,574	727,574	727,574	297,744		727,574	727,574	
Total, Supplies		4,084,392	4,062,044	4,062,044	3,904,922	1,523,491	1,078,133	2,247,927	3,326,060	
Services										
Services & Other Operating Expenses	5000	250	700	700	700	2,041	3,061		3,061	
Subagreements for Services	5100	-	-	-	-	-			-	
Travel & Conferences	5200	77,524	39,000	39,000	39,000	24,810	10,000	59,810	69,810	
Conferences and Professional Development	5210	10,702	76,141	76,141	76,141	6,114	5,000	7,227	12,227	reclass to different categories in 23/24
Dues & Memberships	5300	628,400	600,000	600,000	600,000	452,753	111,769	485,984	597,753	includes subscriptions/licenses vetted by tech committee
Insurance	5400	557,301	504,564	504,564	504,564	375,772	517,942		517,942	23/24 Proposal from CharterSAFE
Operations & Housekeeping	5500	687,324	632,054	711,037	711,037	531,799	705,436	6,363	711,799	
Security	5520	647,147	700,701	669,474	669,474	397,674	755,253	42,421	797,674	
Rentals, Leases, & Repairs	5600	247,573	400,000	400,000	400,000	68,407	358,407		358,407	increased for LAUSD repairs
Equipment Leases	5605	(8,639)	10,000	10,000	10,000	25	2,500		2,500	received credit for copier service
Rent	5610	3,492	-	-	10,000	58,755	98,755		98,755	Aquatics pool rental & Pierce Field
Repairs and Maintenance - Computers	5616	13,033	20,000	20,000	20,000	2,774			-	
Utilities	5620	902,165	767,768	934,102	934,102	134,554	934,102		934,102	LAUSD Unbilled
Other Rentals, Leases and Repairs I	5631	46,495	70,000	70,000	60,000	13,984	34,961		34,961	
Other Services & Operating Expenses	5800	26,590	34,892	34,892	34,892	16,560	33,120		33,120	
Investment Taxes	5807	692	31	31	-	35			70	
Investment Fees	5808	119,805	200,000	200,000	200,031	117,594	235,189		235,189	Investment Fees + Taxes
Banking Fees	5809	21,124	21,000	21,000	21,000	8,369	16,739		16,739	
Transportation	5811	-	265,000	375,000	395,000	213,624	373,624	25,000	398,624	Transportation Contract - MG Express + additional transport

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Business Services	5812	32,000	42,000	42,000	42,000	-			-	
Consultants - Instructional	5815	1,782,953	1,651,075	1,651,075	1,651,075	904,754	204,754	1,400,000	1,604,754	
Consultants - Non Instructional	5820	1,282,109	1,423,475	1,424,160	1,424,160	544,790	89,581	1,000,000	1,089,581	
ASB Consultants	5825	5,745	-	-	-	-			-	
Field Trips Expenses	5830	490,729	250,000	250,000	250,000	164,851	89,851	150,000	239,851	reclass from field trip expenses (5830 to 5811)
Fines and Penalties	5833	279	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	787	2,500		2,500	
Professional Development	5841	1,139	-	-	-	196	-		-	re-class
Legal Fees	5845	302,945	319,000	425,592	425,592	229,063	294,063	100,000	394,063	Pending Settlements-New
Licenses and Other Fees	5848	4,018	5,000	5,000	5,000	28,876	57,751		57,751	Property Tax payments
Marketing and Student Recruiting	5851	2,978	214,500	214,500	214,500	50,342	87,842		87,842	
Payroll Fees	5857	124,390	117,671	130,610	130,610	57,082	128,433		128,433	
LAUSD Special Education Fee	5872	778,006	773,236	718,706	713,809	451,242		711,921	711,921	20% of sped revenue
Substitutes	5884	1,002,629	813,318	952,629	952,629	574,144	899,144	50,000	949,144	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	3,007	5,007		5,007	
Communications	5900	117,681	134,942	95,302	95,302	58,408	84,908	11,000	95,908	Lower for Connectivity offsets
Total, Services		9,941,965	10,129,367	10,618,814	10,633,918	5,493,185	6,149,693	4,049,725	10,199,486	
Capitla Outlay										
Sites & Improvement	6100		-							
Buildings & Improvement	6200		1,741,851	1,741,851	1,741,851	1,302,480	-	1,379,930	1,379,930	Priority 1 Capital Improvements
Equipment & Technology	6400		150,113	150,113	150,113	-		-	-	Priority 1 Tech Improvements
Equipment/Furniture Replacement	6500		-	-	-				-	
Total, Capitla Outlay			1,891,964	1,891,964	1,891,964	1,302,480	-	1,379,930	1,379,930	
Depreciation Expense (Financial Reporting Basis)	6900	277,827	516,648	516,648	516,648	199,207	566,648		566,648	based on increase in capital projects
Other Outgo										
Indirect Cost (LAUSD)	7299	391,803	419,133	390,199	390,191	227,245	389,172		389,172	
Interest	7438	-	-	-	-				-	
Total, Other Outgo		391,803	419,133	390,199	390,191	227,245	389,172	-	389,172	
Total Expenditures (Financial Reporting Basis)		47,734,864	52,599,851	52,733,532	51,876,389	28,014,126	36,540,188	13,945,498	50,485,753	
Total Expenditures (Cash Reporting Basis)		47,457,037	53,975,167	54,108,848	53,251,705	29,117,398	35,973,540	15,325,428	51,299,035	

ECRCHS - 23-24 Second Interim Report 1/31 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 First Interim Projections, 10/31/23	2023-2024 Actuals to Date 1/31/24	2023-2024 Second Interim Projections, 1/31/24			Comments
		Total	Total	Total	Total	Unrestricted	Restricted	Total		
Enrollment							3,136			Projected 23/24 ADA 11/20/23
ADA							2,948			23/24 P-1 ADA (94% Attendance Yield)
Per Student funding										Rev. LCFF Rate from FCMAT- 11/20/23
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		13,712,217	2,036,997	(205,780)	1,402,505	4,865,904	8,355,914	(3,441,179)	4,914,668	green cell = no expenses against revenue, component of fund balance (currently \$1.4M)
C. Ending Balance: Excess (Deficiency) - Cash Reporting		13,990,044	661,681	(1,581,096)	27,189	3,762,631	8,922,562	(4,821,109)	4,101,386	
D. Net Increase (Decrease)		13,712,217	2,036,997	(205,780)	1,402,505	4,865,904	8,355,914	(3,441,179)	4,914,668	
E. Fund Balance										
Components of Fund Balance										
5310 -Cafeteria		\$ 116,916.77								
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		\$ 1,762,459.00								
7028 - Kitchen Infrastructure & Equipment		\$ 25,000.00								
7032 - Kitchen Infrastructure & Training		\$ 192,116.00								
7033 - Best Foods Practices		\$ 88,516.00								
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		\$ 9,635,423.91								
Total Unassigned/Unappropriated		4,076,792.63								