

2023-2024 Estimated Actuals 2024-2025 Adopted Budget, Budget Updates (45 Day Revise)

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-2023 Unaudited Actuals	2023-2024 Unaudited Actuals			2024-2025 Adopted Budget (Approved on 6/27/2024)			2024-2025 Budget Updates (45 Day Revise)			Comments
						Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>Enrollment</b>				<b>3,532</b>					<b>2,937</b>			<b>2,875</b>			Lower Enrollment for 24/25 (150) projected
<b>ADA</b>				<b>3,267</b>					<b>2,731</b>			<b>2,717</b>			P-2 ADA Report 23/24 & 94.5% attendance yield
<b>Per Student funding</b>				<b>\$ 11,806</b>					<b>\$ 13,323.00</b>						Rev. LCFE Rate from FCMAT- 9/18/24
<b>A. Revenues</b>				<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
LCFF/Revenue Limit Sources															
State Aid	8011	11,693,777	11,693,777	18,613,303	23,844,037	22,111,597		22,111,597	25,548,003		25,548,003	19,279,642		19,279,642	9/18 - FCMAT Calculator
Education Protection Act	8012	13,088,623	13,088,623	9,938,853	3,139,278	5,349,033		5,349,033	545,859		545,859	6,564,700		6,564,700	9/18 - FCMAT Calculator
State Aid (Prior Years)	8019	305,993	305,993	-	1,858,473	(369,096)		(369,096)	-		-	-		-	
In Lieu of Property Tax	8096	10,352,629	10,352,629	10,022,995	11,664,307	11,615,237		11,615,237	10,295,941		10,295,941	10,386,412		10,386,412	\$3,822.75/ADA (LACOE AUG 2024 RSA)
<b>Total, LCFF/Revenue Limit Resources</b>		<b>35,441,022</b>	<b>35,441,022</b>	<b>38,575,151</b>	<b>40,506,095</b>	<b>38,706,771</b>	<b>-</b>	<b>38,706,771</b>	<b>36,389,803</b>	<b>-</b>	<b>36,389,803</b>	<b>36,230,754</b>	<b>-</b>	<b>36,230,754</b>	c c
Federal Revenues															
Special Education - IDEA	8181	922,255	980,246	975,839	842,178	751,485		751,485	725,408		725,408	693,161		693,161	\$255.12/ADA (LACOE AUG 2024 RSA)
Child Nutrition - Federal	8220	1,107,315	1,107,315	1,021,375	770,071	422,418		422,418	360,346		360,346	360,346		360,346	Reduced for Lower meals served (lower by 5%)
Donated Food Commodities	8221	34,482	34,812	29,834	29,834	11,886		11,886	20,000		20,000	20,000		20,000	
Other Federal															
Title I	8290	315,828	315,828	384,238	440,047	361,751		361,751	361,207		361,207	359,001		359,001	CDE 8/24 -Prelim Eligibility
Title II	8290	79,469	79,469	78,930	76,984	68,062		68,062	67,068		67,068	67,040		67,040	CDE 8/24 -Prelim Eligibility
Title III - English Learners	8290			7,839	8,382										Not Applying on CON APP, not enough Students
Title IV	8290	27,503	27,503	26,948	30,298	30,298		30,298	29,665		29,665	26,525		26,525	CDE 8/24 -Prelim Eligibility
Perkins	8290			-	56,173	59,215		59,215	56,000		56,000	56,270		56,270	CDE 8/24 Results
ELC COVID Testing Award	8290	354,385	354,385	-	140,120	-		-	-		-	-		-	
ESSER I (COVID-19 Grant)	8290	43,745	43,745	-	-	-		-	-		-	-		-	
ESSER II (COVID-19 Grant)	8290	64,133	64,133	-	1,155,828	-		-	-		-	-		-	
ESSER III (COVID-19 Grant) (3213)	8290	758,897	758,897	-	335,816	803,801		803,801	-		-	-		-	Must be spent by 9/30/24
ESSER III - 20% reserve for learning loss (3214)	8290					540,170		540,170	335,000		335,000	-		-	Must be spent by 9/30/24
GEER (3215)	8290				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			230,580	-	164,655		164,655	-		-	-		-	Must be spent by 9/30/24
ELO ESSER III State Reserve Learning Loss (3219)	8290	15,284	15,284	397,480	29,162	353,034		353,034	-		-	-		-	Must be spent by 9/30/24
Learning Loss & Mitigation (CRF)	8290			-	-	-		-	-		-	-		-	
Learning Loss & Mitigation (GEER)	8290	75,672	75,672	-	-	-		-	-		-	-		-	
Child Nutrition - Supply Chain Assistance (5466)	8220				19,824	211,176		211,176	-		-	-		-	
American Rescue Plan - Homeless Children & Youth (5634)	8290				7,132	-		-	-		-	-		-	
LEA Medi-Cal Billing	8590	57,816	57,816	-	54,757	-		-	-		-	-		-	
NJOTC	8290	36,327	100,065	51,138	129,200	133,391		133,391	136,723		136,723	136,723		136,723	
<b>Total, Federal Resources</b>		<b>3,893,111</b>	<b>4,015,170</b>	<b>3,609,260</b>	<b>4,617,669</b>	<b>-</b>	<b>3,911,343</b>	<b>3,911,343</b>	<b>136,723</b>	<b>1,954,694</b>	<b>2,091,417</b>	<b>136,723</b>	<b>1,582,343</b>	<b>1,719,066</b>	
Other State Revenues															
Child Nutrition - State	8520	97,260	97,260	71,119	1,155,907	1,221,923		1,221,923	1,121,795		1,121,795	1,121,795		1,121,795	5% reduction in revenue, tied to reduction in ADA
Mandated Cost Reimbursement	8550	161,596	161,596	169,447	166,604	176,907		176,907	152,932		152,932	151,500		151,500	\$55.76/ADA
State Lottery (Non Prop 20)	8560	537,623	635,756	529,973	816,059	701,936		701,936	483,460		483,460	518,947		518,947	\$191/ADA (07.24 Enacted State Budget)
State Lottery (Prop 20)	8560	189,406	303,073	218,889	461,869	362,196		362,196	196,662		196,662	222,794		222,794	\$82/ADA (07.24 Enacted State Budget)
Kitchen Infrastructure & Training (7032)	8520				192,116	-		-	-		-	-		-	
A-G Completion Grant: A-G Access/Success Grants (7412)	8590	258,788	258,788	86,262	86,262	-		-	-		-	-		-	Recognize revenue to expense (college counselor + supplies)
A-G Completion Grant: Learning Loss & Mitigation (7413)	8590	97,019	97,019	32,339	32,339	-		-	-		-	-		-	Grant part of fund balance
Learning Loss & Mitigation (State)	8590			-	-	-		-	-		-	-		-	
CTE	8590				101,793	131,957		131,957	174,299		174,299	174,299		174,299	\$348,597 CTE Grant for 2 years (\$174,298 each)
All Other State Revenue	8590	616,200	609,117	335,372	521,826	415,493		415,493	-		-	-		-	not counting this revenue
In-Person Instruction Grant	8590	227,031	227,031	-	46,210	-		-	-		-	-		-	
Ethnic Studies Grant (7810)	8590			-	92,653	-		-	-		-	-		-	Grant part of fund balance
Expanded Learning Opportunities Grant	8590	139,480	139,480	-	-	-		-	-		-	-		-	

**2023-2024 Estimated Actuals 2024-2025 Adopted Budget, Budget Updates (45 Day Revise)**

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-2023 Unaudited Actuals	2023-2024 Unaudited Actuals			2024-2025 Adopted Budget (Approved on 6/27/2024)			2024-2025 Budget Updates (45 Day Revise)			Comments
						Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>Enrollment</b>				<b>3,532</b>					<b>2,937</b>			<b>2,875</b>			Lower Enrollment for 24/25 (150) projected
<b>ADA</b>				<b>3,267</b>					<b>2,731</b>			<b>2,717</b>			P-2 ADA Report 23/24 & 94.5% attendance yield
<b>Per Student funding</b>				<b>\$ 11,806</b>					<b>\$ 13,323.00</b>						Rev. LCFE Rate from FCMAT- 9/18/24
	Obj Code			<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
Educator Effectiveness	8590	473,497	473,497	-	118,374			-			-				Grant part of fund balance
Antibias Education Grant	8590				98,000			-			-				Grant part of fund balance
Art/Music Block Grant (6762)	8590				1,088,379		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 (7435)	8590				2,702,302			-			-				reduction in grant from state, remainder of grant part of fund balance
Prop 28: arts & Music in Schools (6770)	8590						482,373	482,373			-		424,623	424,623	<b>Per Advance Appointment Letter 07.24</b>
School Foods Best Practices (7033)	8520						88,516	88,516			-				New for 23/24 - Grant part of fund balance for 24/25 FY
State Mental Health Related Services (6546)	8590						235,572	235,572		195,514	195,514		244,257	244,257	<b>Per Advance Appointment Letter 07.24</b>
<b>Total, State Revenues</b>		<b>2,822,900</b>	<b>3,027,617</b>	<b>1,443,401</b>	<b>7,680,692</b>	<b>592,400</b>	<b>4,235,554</b>	<b>4,827,954</b>	<b>1,758,186</b>	<b>566,474</b>	<b>2,324,661</b>	<b>670,447</b>	<b>2,187,768</b>	<b>2,858,215</b>	
Other Local Revenues															
Special Education - AB602	8311	2,861,642	<b>3,032,539</b>	2,778,617	3,271,577		2,649,269	2,649,269		2,508,800	2,508,800		2,443,154	2,443,154	<b>\$899.21/ADA (LACOE AUG 24 RSA)</b>
Food Service Sales	8634	72,984	72,984	68,779	99,222		47,693	47,693		58,081	58,081		50,000	50,000	5% reduction in revenue, tied to reduction in ADA
Leases & Rentals	8650	39,053	39,053	37,500	59,797		43,151	43,151	55,000		55,000	55,000		55,000	24/25: No e-rate funds received, re-class revenue for 23/24 \$424K
Other Local Revenue	8690	15,376	15,441	605,000	247,774		627,466	200,000	200,000	200,000	200,000	200,000		200,000	\$824K LACOE Interst
Interest	8660	138,490	138,491	340,000	635,623		1,125,060	1,125,060	600,000		600,000	850,000		850,000	<b>OPEB Related-Not Recognizing</b>
Dividends	8661	386,815	386,815	400,000	618,644		884,491	884,491			-			-	
Net Increase (Decrease) in the Fair Value of Investments	8662	(4,812,005)	(4,812,005)		2,656,728		3,087,851	3,087,851			-			-	<b>OPEB Related-Not Recognizing</b>
Gain (Loss) Sale on Investments	8664	371,452	371,452		(891,381)		(9,016)	(9,016)			-			-	<b>OPEB Related-Not Recognizing</b>
LAUSD SpEd Option 3 Grant	8679	-	-		188,617		274,737	274,737	175,000		175,000	175,000	175,000	175,000	2nd round expected FY24/25
Fundraising	8699	336,369	336,369	317,789	5,874		19,032	19,032	10,000		10,000	10,000		10,000	
Tuition	8710	1,409,619	1,409,619	-	1,585,180		1,042,420	1,042,420	1,000,000		1,000,000	1,000,000		1,000,000	Reduced for 24/25 FY
ASB Revenues	8804	106,281	106,281	150,000	164,967		157,177	157,177	160,000		160,000	160,000		160,000	
General Fund Contribution	8980				-	(3,147,795)	3,147,795	-			-			-	
<b>Total, Other Local Revenues</b>		<b>926,076</b>	<b>1,097,039</b>	<b>4,697,685</b>	<b>8,642,623</b>	<b>(3,147,795)</b>	<b>13,097,126</b>	<b>9,949,331</b>	<b>2,025,000</b>	<b>2,741,881</b>	<b>4,766,881</b>	<b>2,275,000</b>	<b>2,668,154</b>	<b>4,943,154</b>	
<b>Total Revenues</b>		<b>43,083,109</b>	<b>43,580,848</b>	<b>48,325,498</b>	<b>61,447,080</b>	<b>36,151,376</b>	<b>21,244,023</b>	<b>57,395,399</b>	<b>40,309,712</b>	<b>5,263,049</b>	<b>45,572,762</b>	<b>39,312,924</b>	<b>6,438,265</b>	<b>45,751,188</b>	
<b>B. Expenditures</b>															
Certificated Salaries															
Teachers' Salaries-Full-Time	1100	13,953,250	13,953,250	16,780,251	14,425,420	8,671,231	4,975,026	13,646,257	13,124,727	2,025,948	15,150,675	13,124,727	2,025,948	15,150,675	<b>Revise based upon UAR and/or Subs</b>
Cert Pupil Supp Sal-Counselors	1200	2,186,953	2,186,953	1,017,301	2,077,424	1,598,958	516,783	2,115,740	1,384,743	66,728	1,451,471	1,384,743	66,728	1,451,471	
Cert Administrators	1300	1,160,358	1,160,358	1,314,260	1,225,805	941,121	78,990	1,020,111	900,619	158,953	1,059,572	900,619	158,953	1,059,572	
Auxiliaries/Periods/Net	1930			-	-			-		(504,987)	(504,987)		(504,987)	(504,987)	Reduced AUX tied to ESSER funds - +Step Column - 5 FTE loss
<b>Total, Certificated Salaries</b>		<b>17,300,561</b>	<b>17,300,561</b>	<b>19,111,812</b>	<b>17,728,649</b>	<b>11,211,310</b>	<b>5,570,798</b>	<b>16,782,108</b>	<b>15,410,089</b>	<b>1,746,642</b>	<b>17,156,731</b>	<b>15,410,089</b>	<b>1,746,642</b>	<b>17,156,731</b>	<b>No increases estimated pending Negotiations</b>
Classified Salaries															
Non-certificated Instructional Aides' Salaries	2100	1,261,847	1,261,847	1,024,695	1,165,410		376,450	683,372		272,132	937,824	272,132	665,692	937,824	
Non-certificated Support Salaries	2200	1,637,537	1,637,537	1,720,802	1,934,076		1,848,327	123,084	1,971,410	1,667,627	1,667,627	1,656,027	11,600	1,667,627	
Non-certificated Supervisors' and Administrators' Sal.	2300	683,528	683,528	767,118	809,213		776,388	591,078		591,078	591,078	591,078		591,078	
Clerical and Office Salaries	2400	961,962	961,962	1,049,373	1,039,130		874,403	100,039	974,442	1,062,288	81,836	1,144,124	1,051,588	92,536	1,144,124
Other Non-certificated Salaries	2900	67,001	67,001	254,975	80,721		104,347	17,127	121,474	257,146	257,146	257,146	271,518	528,664	Added Prop 28 related salaries
<b>Total, Classified Salaries</b>		<b>4,611,875</b>	<b>4,611,875</b>	<b>4,816,963</b>	<b>5,028,550</b>	<b>3,979,915</b>	<b>923,621</b>	<b>4,903,536</b>	<b>3,850,271</b>	<b>747,528</b>	<b>4,597,799</b>	<b>3,827,971</b>	<b>1,041,346</b>	<b>4,869,317</b>	<b>No increases estimated pending Negotiations</b>
Employee Benefits															
State Teachers Retirement System (STRS) , Certificated Positions	3111	2,988,885	2,988,885	3,752,071	3,052,291		1,931,513	1,028,961	2,960,473	2,943,327	333,609	3,176,936	2,843,327	333,609	3,176,936
State Teachers Retirement System (STRS), Classified Positions	3112	101,859	101,859	24,685	113,247		55150.71	23118.70	78,269		-	-		-	
Public Employees Retirement System (PERS), Certificated Positions	3211	46,106	46,106	13,550	54,590		28,286	30,598	58,884		-	-		-	
Public Employees Retirement System (PERS), Classified Positions	3212	853,745	853,745	1,014,255	941,620		825,269	212,925	1,038,194	843,614	163,787	1,007,401	838,728	228,164	1,066,892
OASDI, Certificated Positions	3311	198,184	198,184	2,755	14,612		8,028	7,546	15,575		-	-		-	
OASDI, Classified Positions	3312	291,261	291,261	298,652	248,747		246,755	57,265	304,019	238,717	46,347	285,064	237,334	64,563	301,898

2023-2024 Estimated Actuals 2024-2025 Adopted Budget, Budget Updates (45 Day Revise)

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-2023 Unaudited Actuals	2023-2024 Unaudited Actuals			2024-2025 Adopted Budget (Approved on 6/27/2024)			2024-2025 Budget Updates (45 Day Revise)			Comments
						Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>Enrollment</b>				<b>3,532</b>					<b>2,937</b>			<b>2,875</b>			Lower Enrollment for 24/25 (150) projected
<b>ADA</b>				<b>3,267</b>					<b>2,731</b>			<b>2,717</b>			P-2 ADA Report 23/24 & 94.5% attendance yield
<b>Per Student funding</b>				<b>\$ 11,806</b>					<b>\$ 13,323.00</b>						Rev. LCFF Rate from FCMAT- 9/18/24
	Obj Code			<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
Medicare, Cert Positions	3331	265,056	265,056	277,121	257,065	162,564	80,777	243,341	223,446	25,326	248,773	223,446	25,326	248,773	
Medicare, Class Positions	3332	66,872	66,872	104,684	72,914	13,674	7,196	20,870	55,829	10,839	66,668	55,506	15,100	70,605	
Hlth & Wlfr Benefits, Cert	3411	2,625,572	2,625,572	2,977,948	2,742,089	858,209	1,858,044	2,716,253	2,489,199	369,035	2,858,234	2,489,199	407,471	2,896,670	4.7% increase in premium costs
Hlth & Wlfr Benefits, Class	3412	1,052,782	1,052,782	1,195,895	1,211,048	999,105	308,800	1,307,904	1,056,194	310,633	1,366,827	1,056,194	310,633	1,366,827	4.7% increase in premium costs
State Unemploy Insur, Cert Pos	3511	68,099	68,099	97,190	109,495	7,642	-	7,642	77,050	8,733	85,784	7,705	8,733	16,438	SUI Rate @0.05%
State Unemploy Insur, Clas Pos	3512	15,764	15,764	24,399	38,861	3,275	-	3,275	19,251	3,738	22,989	1,914	5,207	7,121	SUI Rate @0.05%
Worker Comp Insur, Cert Pos	3611	131,782	131,782	156,994	190,727	147,361	-	147,361	150,715	-	150,715	138,815	-	138,815	24/25 Proposal from Chartersafe (lower for \$17k refund)
Worker Comp Insur, Class Pos	3612	38,451.58	38,451.58	71,279	48,237	63,155	-	63,155	64,592	-	64,592	59,492	-	59,492	24/25 Proposal from Chartersafe
OPEB, Allocated, Certificated	3701	(4,840,920)	(4,840,920)	2,113,622	901,074	1,568,408	542,698	2,111,106	-	-	-	-	-	-	No OPEB expense -assumes being fully funded
OPEB, Allocated, Classified	3702	(1,282,745)	(1,282,745)	527,578	237,441	416,598	128,916	545,514	-	-	-	-	-	-	No OPEB expense -assumes being fully funded
Lifetime Retiree Benefits, Cert	3911	-	-	-	29,630	-	-	-	-	-	-	-	-	-	
PARS, Class	3912	9,517	9,517	8,000	17,990	10,285	-	10,285	9,000	-	9,000	9,000	-	9,000	PARS-Renamed
<b>Total, Employee Benefits</b>		<b>2,630,268</b>	<b>2,630,268</b>	<b>12,660,677</b>	<b>10,281,678</b>	<b>7,345,275</b>	<b>4,286,844</b>	<b>11,632,119</b>	<b>8,170,934</b>	<b>1,272,047</b>	<b>9,342,981</b>	<b>7,960,660</b>	<b>1,398,806</b>	<b>9,359,466</b>	
<b>Supplies</b>															
Approved Textbooks & Core Curricula															
Materials	4100	257,844	257,844	718,482	489,728	100,337	389,831	490,167	-	328,774	328,774	328,774	-	328,774	Textbook request 24/25 FY
Books & Other Reference Materials	4200	7,652	7,652	10,882	20,071	14,180	620	14,800	-	15,000	15,000	15,000	-	15,000	
Materials & Supplies	4300	59,604	59,604	32,454	82,655	40,317	15,012	55,329	30,000	-	30,000	30,000	-	30,000	Reduced from last year - removed ESSER related expenses
Instructional Materials & Supplies	4325	420,572	420,572	397,950	525,153	446,694	176,683	623,377	299,265	299,265	299,265	299,265	-	299,265	IMA request 24/25 FY
Office Supplies	4330	95,743	95,743	93,311	197,742	119,251	7,390	126,641	125,000	-	125,000	125,000	-	125,000	
Non Instructional Student Materials & Supplies	4345	586,829	630,700	506,915	870,438	545,514	130,250	675,765	400,000	-	400,000	400,000	-	400,000	Reduced from last year - removed ESSER related expenses
ASB Supplies	4350	74,177	74,177	-	55,176	11,154	-	11,154	20,000	-	20,000	20,000	-	20,000	Funded by ASB Revenue/Student Store sales
Noncapitalized Equipment	4400	1,421,116	1,421,116	592,250	1,215,567	745,445	171,666	917,111	347,000	150,000	497,000	347,000	150,000	497,000	Reduced from last year - removed ESSER related expenses
Student Food Services	4710	454,461	454,461	460,178	627,861	746,050	-	746,050	-	517,888	517,888	517,888	-	517,888	Chartwells food cost 24/25 FY
<b>Total, Supplies</b>		<b>3,377,998</b>	<b>3,421,869</b>	<b>2,812,422</b>	<b>4,084,392</b>	<b>2,022,891</b>	<b>1,637,503</b>	<b>3,659,859</b>	<b>922,000</b>	<b>1,310,926</b>	<b>2,232,926</b>	<b>922,000</b>	<b>1,310,926</b>	<b>2,232,926</b>	
<b>Services</b>															
Services & Other Operating Expenses	5000		562	32,294	250	9,740	-	9,740	10,000	-	10,000	10,000	-	10,000	
Travel & Conferences	5200	47,044	42,421	30,947	77,524	58,676	32,267	90,942	-	-	-	-	-	-	Re-Class from 5200 to 5210
Conferences and Professional Development	5210	28,277	28,277	77,250	10,702	6,995	1,289	8,284	10,000	80,000	90,000	10,000	95,000	105,000	Expenses tied to professional development grants (Ed Effectiveness/Title II)
Dues & Memberships	5300	319,294	324,568	297,255	628,400	343,405	283,386	626,790	400,000	200,000	600,000	400,000	203,000	603,000	includes subscriptions/licenses vetted by tech committee
Insurance	5400	348,671	340,376	513,296	557,301	497,630	517,554	497,630	517,554	517,554	517,554	517,554	-	517,554	24/25 Proposal for Chartersafe
Operations & Housekeeping	5500	601,965	601,965	428,849	687,324	152,289	30,563	182,852	210,000	-	210,000	210,000	-	210,000	reduced supplies (miscoded expenses for repairs)
Security	5520	488,955	503,874	518,000	647,147	764,403	75,075	839,478	689,976	-	689,976	689,976	-	689,976	\$184K LAUSD School Police, \$491K contracted security, \$15K LAUSD School Police for athletic events
Rentals, Leases, & Repairs	5600	19,736	19,736	-	247,573	330,480	463,009	725,000	725,000	-	725,000	725,000	-	725,000	increased for LAUSD repairs
Equipment Leases	5605	51,061	51,061	103,014	(8,639)	25	-	25	-	-	-	-	-	-	
Rent	5610	1,400	1,400	5,835	3,492	63,419	-	63,419	38,755	-	38,755	38,755	-	38,755	Aquatics rental only
Repairs and Maintenance - Computers	5616	30,004	30,004	14,533	13,033	7,181	-	7,181	-	-	-	-	-	-	
Utilities	5620	709,279	794,615	691,518	902,165	950,869	-	950,869	934,102	-	934,102	934,102	-	934,102	LAUSD Unbilled
Other Rentals, Leases and Repairs 1	5631	9,251	9,251	4,244	46,495	24,664	-	24,664	-	-	-	-	-	-	Re-classed in 5600 repairs
Other Services & Operating Expenses	5800	34,892	34,892	44,213	26,590	33,112	4,263	37,375	28,500	-	28,500	28,500	-	28,500	PARS Fees ??
Investment Taxes	5807	15,221	15,221	25,750	692	520	-	520	-	-	-	-	-	-	
Investment Fees	5808	212,542	212,542	277,688	119,805	155,569	-	155,569	-	-	-	-	-	-	Investment Fees + Taxes (Tied to investment revenue) OPEB
Banking Fees	5809	24,159	24,159	36,050	21,124	9,546	78	9,624	10,000	-	10,000	10,000	-	10,000	Solupay
Transportation	5811	-	-	-	-	148,605	200,009	348,614	425,000	25,000	450,000	425,000	25,000	450,000	Placeholder figure for tentative bus contract (5 Hr min bus)
Business Services	5812	48,000	48,000	98,880	32,000	-	-	-	-	-	-	-	-	-	Budgeted under non instructional consulting
Consultants - Instructional	5815	1,760,551	1,760,551	1,494,625	1,782,953	1,115,556	1,912,495	2,024,050	273,000	1,250,000	1,523,000	273,000	1,280,000	1,553,000	Reduced ESSER Funded Consulting
Consultants - Non Instructional	5820	1,313,630	1,652,038	1,066,449	1,282,109	390,624	854,743	1,245,366	252,459	495,091	747,550	252,459	495,091	747,550	\$442K Chartwells Contract/Reductions for other consult-Confirm
ASB Consultants	5825	4,930	4,930	-	5,745	11,205	-	11,205	-	-	-	-	-	-	Part of instructional consulting/paid by trust accounts
Field Trips Expenses	5830	233,587	233,587	207,830	490,729	69,172	229,721	298,893	300,000	-	300,000	300,000	40,000	340,000	
Fines and Penalties	5833	1,615	1,615	530	279	10	-	10	-	-	-	-	-	-	
ASB Events or Field Trip	5835	1,615	2,191	-	700	20,920	-	20,920	25,000	-	25,000	25,000	-	25,000	Funded by ASB revenue from student store sales
Onboarding Fees	5840	-	-	-	3,089	2,711	-	2,711	5,000	-	5,000	5,000	-	5,000	
Professional Development	5841	2,251	60	5,150	1,139	288	263	552	-	-	-	-	-	-	re-class
Legal Fees	5845	336,651	336,651	246,660	302,945	360,337	35,574	395,911	294,063	100,000	394,063	294,063	100,000	394,063	New Settlement to add

**2023-2024 Estimated Actuals 2024-2025 Adopted Budget, Budget Updates (45 Day Revise)**

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-2023 Unaudited Actuals	2023-2024 Unaudited Actuals			2024-2025 Adopted Budget (Approved on 6/27/2024)			2024-2025 Budget Updates (45 Day Revise)			Comments
						Total	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	
<b>Enrollment</b>				3,532					2,937			2,875			Lower Enrollment for 24/25 (150) projected
<b>ADA</b>				3,267					2,731			2,717			P-2 ADA Report 23/24 & 94.5% attendance yield
<b>Per Student funding</b>				\$ 11,806					\$ 13,323.00						Rev. LCFF Rate from FCMAT- 9/18/24
	Obj Code			Total	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Licenses and Other Fees	5848	24,691	24,691	15,914	4,018	54,959		54,959	60,000		60,000	60,000		60,000	Prop Tax? If so, reverse
Marketing and Student Recruiting	5851	50,469	50,469	92,700	2,978	81,306		81,306	150,000		150,000	150,000		150,000	
Payroll Fees	5857	102,626	102,626	78,733	124,390	88,629	14,418	103,048	130,000		130,000	130,000		130,000	
LAUSD Special Education Fee	5872	706,680	752,450	703,272	778,006		705,821	705,821		646,842	646,842		646,842		20% of sped revenue
Substitutes	5884	641,451	667,446	410,692	1,002,629	1,196,181	317,418	1,513,600	1,100,000	150,000	1,250,000	1,100,000	150,000	1,250,000	23/24 - increased sub time for teachers on 1/2 time illness, 24/25 - reduce subs budget for bubble/TA subs
Other Expenses	5899	-	-	-	29,597	3,007		3,007			5,000	5,000		5,000	
Communications	5900	136,687	140,172	130,442	117,681	91,272	14,362	105,634	117,000		117,000	117,000		117,000	
<b>Total, Services</b>		<b>8,664,092</b>	<b>9,164,927</b>	<b>7,714,928</b>	<b>9,941,965</b>	<b>6,039,303</b>	<b>5,174,754</b>	<b>11,214,056</b>	<b>6,710,409</b>	<b>2,946,933</b>	<b>9,657,341</b>	<b>6,710,409</b>	<b>3,034,933</b>	<b>9,745,341</b>	
Capital Outlay															
Buildings & Improvement	6200			-		1,529,143		1,529,143							Priority 1 Capital Improvements
<b>Total, Capital Outlay</b>						<b>1,529,143</b>		<b>1,529,143</b>							
Depreciation Expense (Financial Reporting Basis)	6900	293,021	293,021	359,748	277,827	581,703		581,703	650,000		650,000	650,000		650,000	based on increase in capital projects
Other Outgo															
Indirect Cost (LAUSD)	7299			391,966	391,803	387,029		387,029	363,898		363,898	362,308		362,308	1% of LCFF Revenue
Interest	7438			-	-										
<b>Total, Other Outgo</b>				<b>391,966</b>	<b>391,803</b>	<b>387,029</b>		<b>387,029</b>	<b>363,898</b>		<b>363,898</b>	<b>362,308</b>		<b>362,308</b>	
Indirect Costs															
<b>Total, Indirect Costs</b>															
<b>Total Expenditures (Financial Reporting Basis)</b>		<b>36,877,816</b>	<b>37,422,523</b>	<b>47,868,516</b>	<b>47,734,864</b>	<b>31,567,427</b>	<b>17,593,520</b>	<b>49,160,411</b>	<b>36,077,601</b>	<b>8,024,076</b>	<b>44,001,677</b>	<b>35,843,436</b>	<b>8,532,653</b>	<b>44,376,089</b>	
<b>Total Expenditures (Cash Reporting Basis)</b>		<b>36,584,794</b>	<b>37,129,501</b>	<b>47,508,768</b>	<b>47,457,037</b>	<b>32,514,866</b>	<b>17,593,520</b>	<b>50,107,851</b>	<b>35,427,601</b>	<b>8,024,076</b>	<b>43,351,677</b>	<b>35,193,436</b>	<b>8,532,653</b>	<b>43,726,089</b>	
<b>C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis</b>		<b>6,205,293</b>	<b>6,158,326</b>	<b>456,982</b>	<b>13,712,217</b>	<b>4,583,950</b>	<b>3,650,502</b>	<b>8,234,987</b>	<b>4,232,111</b>	<b>(2,761,026)</b>	<b>1,571,085</b>	<b>3,469,488</b>	<b>(2,094,388)</b>	<b>1,375,100</b>	green cell = no expenses against revenue, component of fund balance (currently \$1.4M)
<b>C. Ending Balance: Excess (Deficiency) - Cash Reporting</b>		<b>6,498,315</b>	<b>6,451,347</b>	<b>816,730</b>	<b>13,990,044</b>	<b>3,636,510</b>	<b>3,650,502</b>	<b>7,287,548</b>	<b>4,882,111</b>	<b>(2,761,026)</b>	<b>2,221,085</b>	<b>4,119,488</b>	<b>(2,094,388)</b>	<b>2,025,100</b>	
<b>D. Other Financing Sources</b>															
Interfund Transfer In															
Interfund Transfer Out															
Contributions															
<b>Total Other Financing Sources</b>															
<b>D. Net Increase (Decrease)</b>		<b>6,205,293</b>	<b>6,158,326</b>	<b>456,982</b>	<b>13,712,217</b>			<b>8,234,987</b>	<b>4,232,111</b>	<b>(2,761,026)</b>	<b>1,571,085</b>				
<b>E. Fund Balance</b>															

Total Fund Balance

**\$ 47,441,652.74**

**Components of Fund Balance**

Net Investment in Capital Assets	\$ 8,125,566.96
Board Approved Designated Deferred Reserve	\$ 15,000,000.00
Excess OPEB/Investments	\$ 1,512,840.00
5310 - Cafeteria	\$ 610,875.25
5330 - Summer School Cafeteria	\$ 590,194.66
5446 - Supply Chain Assistance	\$ 217,171.10
6266 - Educator Effectiveness	\$ 217,171.10
6318 - Anti-Bias Education	\$ 297,454.62
6762 - Art/Music Block Grant	\$ 118,374.00
6770 - Arts and Music in Schools (Prop 28)	\$ 234,583.17
7028 - Kitchen Infrastructure & Equipment	\$ 83,327.33
7032 - Kitchen Infrastructure & Training	\$ 1,972,491.95
	\$ 272,731.00
	\$ 457,387.59
	\$ -
	\$ -
	\$ 191,912.20

**2023-2024 Estimated Actuals 2024-2025 Adopted Budget, Budget Updates (45 Day Revise)**

	Obj Code	21-22 Unaudited Actuals	21-22 Post Unaudited Actuals Adjustments	2022-2023 Adopted Budget	2022-2023 Unaudited Actuals	2023-2024 Unaudited Actuals			2024-2025 Adopted Budget (Approved on 6/27/2024)			2024-2025 Budget Updates (45 Day Revise)			Comments
						Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>Enrollment</b>				3,532					2,937				2,875		Lower Enrollment for 24/25 (150) projected
<b>ADA</b>				3,267					2,731				2,717		P-2 ADA Report 23/24 & 94.5% attendance yield
<b>Per Student funding</b>				\$ 11,806					\$ 13,323.00						Rev. LCFF Rate from FCMAT- 9/18/24
				<b>Total</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
7033 - Best Foods Practices				\$ 88,516.00				\$ 88,516.00							
7412- A-G Completion Grant: A-G Access/Success Grants				\$ 345,050.00				\$ 253,082.33							
7413 - A-G Completion Grant: Learning Loss & Mitigation				\$ 129,358.00				\$ 129,358.00							
7435 -Learning Recovery Emergency Block Grant				\$ 2,702,302.00				\$ 2,702,302.00							
7810 - Ethnic Studies Block Grant				\$ 92,653.00				\$ 92,653.00							
<b>Total Restricted Fund Balance</b>				\$ 10,631,886.61				\$ 31,948,840.91							
<b>Total Unassigned/Unappropriated</b>				<b>3,080,329.93</b>				<b>15,492,811.83</b>							