



LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

TITLE: Final Student Body Budgets for 2018-2019

NUMBER: REF-1316.14

ISSUER: V. Luis Buendia, Controller
Accounting and Disbursements Division

DATE: October 10, 2018

Due Date: October 31, 2018

ROUTING

LD Administrator
of Operations
Secondary Principals
Financial Managers

PURPOSE: Each spring, the student council at secondary schools prepares a preliminary Student Body budget for the following school year. This preliminary budget must then be ratified or amended by the new student council in the fall. The purpose of this Reference Guide is to provide schools with copies of forms for the Final Student Body Budget for 2018-2019 and to provide related information on their completion.

MAJOR CHANGES: There are no major changes to procedures. The Student Body forms have been updated to reflect the current fiscal year. It should be noted that for Senior High Schools, the District will be funding most school police officers at athletic events. ASB final budgets should be adjusted accordingly.

INSTRUCTIONS: The attached Final Student Body Budget forms for 2018-2019 should be used to indicate any changes made to the Spring Preliminary Budget. If no changes are made, the “No Changes from Preliminary Budget” box should be checked. If changes are to be made, check the “Revisions Made to Preliminary Budget” box and follow the procedures used for preparing the Preliminary Budget found in REF-1656.13, “Preliminary Student Body Budgets for 2018-19”, dated April 6, 2018. In either case, the proper signatures as indicated on the budget forms should be obtained. A copy of the approved final budget should be sent via school mail to your Coordinating Financial Manager at the Local District office.

In preparing the final budget for 2018-19, the financial revenue and expenditure pattern of the past few years, including the most recently concluded 2017-18 fiscal year and any additional specific planned activities, should be considered. The budgets should be realistic and should attempt to reflect the conditions under which student body activities will be undertaken in the coming year.

Administrators are reminded of the following:

1. Publication 465, “Student Body Policies and Accounting Procedures – Secondary Schools”, requires that the budgets should be approved by, among others, the Student Body Finance Committee and/or the Student Body Council.



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2. The items that can be purchased with Student Body funds are discussed in Publication 465 and BUL-4591.0, “Secondary Student Body Organizations – Permitted and Prohibited Expenditures”. Three signatures are required for all Student Body expenditures.
3. The budget for athletics should include the total revenue, total expense, and income or loss for each sport to allow flexibility within each department. The cost of officials and doctors should be included in EACH SPORT INVOLVED.
4. Drill Team expenses are to be considered as part of “Expenses-Student Activities”; these should NOT be included in athletics.
5. If the Budget shows a Loss, and if the school does not have a general ASB surplus, an explanation and plan of action must be provided.

RELATED RESOURCES:

Publication 465, “Student Body Policies and Accounting Procedures – Secondary Schools”.

BUL-4591.0, “Secondary Student Body Organizations – Permitted and Prohibited Expenditures”, January 7, 2009, Accounting and Disbursements Division

REF-1656.13, “Preliminary Student Body Budgets for 2018-2019”, April 6, 2018, Accounting and Disbursements Division.

BUL-6264.0, “School Athletics”, March 31, 2014, Interscholastic Athletics Office / Accounting and Disbursements Division

ASSISTANCE:

If there are any questions on these revised budgets or attachments, please contact your Coordinating Financial Manager.

FINAL STUDENT BODY BUDGET FOR 2018-2019

No Changes from Preliminary Budget

Revisions Made To Preliminary Budget

Name of School:

Financial Manager's Telephone Number:

Budget Summary

Total Estimated Profit: (Line 1) \$ -
(From Page 2, Attachment A)

Total Estimated Expenses: (Line 2) \$ -
(From Worksheet Below)

Estimated Net Profit or (Loss) for 17-18 (Line 1 less Line 2) \$0.00

Surplus as of _____
(Latest available)

The Student Council has reviewed this budget and its supporting details. It was approved at the Student Council meeting held on _____

Signatures:

ASB President: _____

ASB Treasurer or Secretary: _____

Financial Manager: _____

Principal: _____

Student Body Finance Office: _____

Estimated Expenses Worksheet

Amount

Athletics Losses - SH Only@

Men's (from detail page 3) \$ -

Women's (from detail page 4) -

Smart Phone, Internet Access (Basic Only) _____

CIF Dues _____

Entertainment - Free

Include Dances, Parties, Holiday Program _____

Equipment Purchases*

Student Activities

Cabinet or Council \$ _____

Cheerleaders (Middle School only) _____

Debate _____

Drama & Speech _____

Drill/Flag Team _____

Graduation _____

Homecoming Day _____

Music _____

Open House _____

Orientation _____

Svc Grps (Ladies, Knights, etc.) _____

Students' Leagues _____

Total Student Activities \$ -

* List planned purchases below (Use reverse side if needed)

ASB Finance Office

Armored Car Service \$ _____

Postage _____

Printing, Supplies, etc. _____

Telephone _____

Health Insurance- AA _____

Office Salaries _____

Payroll Taxes _____

Repair/Maint. of Equip _____

Burglar Alarms _____

Insurance _____

Misc. Expenses _____

Total Office \$ -

Student Body - General

Academic Decathlon-Pentathlon \$ _____

Beautification _____

Dues(Ephebians, etc.) _____

General Expense _____

Hospitality _____

Library _____

Newspaper Expense _____

Yearbook loss _____

Publicity (Posters, Art materials) _____

Security/Police Officers-non athletic _____

Mileage/Transportation _____

Total Student Body General \$ -

@ Profits should be shown on page 2.

TOTAL ESTIMATED EXPENSES

0

(Transfer to Attachment A, Page 1-Line 2)

Name of School:

FINAL ESTIMATED PROFIT FOR 2018-2019

Activity	Total Estimated Sales/Revenues	Total Estimated Purchases/Expenses	Estimated Profit
Athletics - Men's* (profit wil automaticly come from page 3)			\$0
Athletics - Women's* * Summary from pages 3 & 4			\$0
Agriculture, Crafts, and Shops			\$0
Beverage Commissions/Sales			\$0
Bus Card Commissions/Sales			\$0
Cards and Announcements			\$0
Club/Class Fundraising (Student Body Share of 50% or higher)			\$0
Concessions/After School Sales			\$0
Interest Earned			\$0
Jewelry			\$0
Newspaper (If a loss, then show under expenses- pg. 1)			\$0
Pay Entertainment (Includes dances, parties)			\$0
Photography Commissions/Sales			\$0
Purchase Discounts			\$0
Rentals of ASB Equipment			\$0
Salvage Drives			\$0
Special Sales			\$0
Snacks Commissions/Sales (Include Yogurt, Ice Cream)			\$0
Student Store/PE Clothes			\$0
Yearbook (If a loss, then show under expenses- pg. 1) and leave page 2 blank for income and expense)			\$0
Other Income			\$0
			\$0
			\$0
			\$0
			\$0
TOTAL ESTIMATED PROFIT (Transfer to Attachment A, Page 1- Line 1)	\$0	\$0	\$0

NOTE: Activity card revenue should be distributed pro rata to the appropriate activities, (i.e., athletics, entertainment, yearbook, etc.)

Name of School:

FINAL MEN'S ATHLETICS BUDGET FOR 2018-2019

Activity*	Total Estimated Revenues	Total Estimated Expenses	Estimated Profit or (Loss)
Baseball			\$0
Basketball			\$0
Cross Country			\$0
Football			\$0
Golf			\$0
Lacrosse			\$0
Swim			\$0
Soccer			\$0
Tennis			\$0
Track			\$0
Volleyball			\$0
Wrestling			\$0
Water Polo			\$0
Program Sales			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
TOTALS	\$0	\$0	\$0

(Transfer profit to Attachment A - Page 2;
 transfer loss to Attachment A - Page 1 under
 Athletics Losses - Men)

***If admission is charged to the athletic activity, but is included in the Activity Card, then a pro rate share of Activity Card revenues should be included in the sports' estimated revenues.**

Name of School:

FINAL WOMEN'S ATHLETICS BUDGET FOR 2018-2019

<u>Activity*</u>	Total Estimated Revenues	Total Estimated Expenses	Estimated Profit or (Loss)
Basketball			\$0
Cheerleading (High School Only)			\$0
Cross Country			\$0
Golf			\$0
Lacrosse			\$0
Soccer			\$0
Softball			\$0
Swim			\$0
Tennis			\$0
Track & Field			\$0
Volleyball			\$0
Water Polo			\$0
Wrestling			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
TOTALS	\$0	\$0	\$0

(Transfer profit to Attachment A - Page 2;
 transfer loss to Attachment A - Page 1 under
 Athletics Losses - Women)

***If admission is charged to the athletic activity, but is included in the Activity Card, then a pro rate share of Activity Card revenues should be included in the sports' estimated revenues.**