

CHANGES:

LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

TITLE: Final Student Body Budgets for 2022-2023

NUMBER: REF-1316.18

ISSUER: David D. Hart, Chief Financial Officer

Office of the Chief Financial Officer

Joy Mayor, Controller

Accounting and Disbursements Division

DATE: September 26, 2022

DUE DATE: October 7, 2022

PURPOSE: The purpose of this reference guide is to provide schools with information

pertaining to the timing and preparation of the Student Body Final Budget for the

ROUTING

LD Administrator

of Operations LD Community of

Administrators

Financial Managers

School Administrative

Schools

Principals

Assistants

Office Managers

2022-23 school year.

In the Spring, each school prepares a preliminary StudentBody budget for the following school year. This preliminary budget must then be ratified or amended in the fall. The purpose of this Reference Guide is to provide schools with copies of forms for the Final Student Body Budget for 2022-2023 and to provide related

information on their completion.

MAJOR There are no major changes to procedures. The Student Body forms and the due date

have been updated to reflect the current fiscal year.

INSTRUCTIONS: The attached Final Student Body Budget forms for 2022-23 should be used to

indicate any changes made to the Preliminary Student Body Budget submitted in March 2022. If no changes are made, the "No Changes from Preliminary Budget" box should be checked. If changes will be made, check the "Revisions Made to Preliminary Budget" box and follow the procedures used for preparing the

Preliminary Budget found in REF- 1656.17, "Preliminary Student Body Budgets for 2022-23", dated March 18, 2022. In either case, the proper signatures as indicated on the budget forms should be obtained for secondary schools. A copy of the scanned final budget in electronic version (Excel format) must be emailed to the

Coordinating Financial Manager on or before October 7, 2022.

In preparing the final budget for 2022-23, please consider the financial revenue and expenditure pattern of the past few years including the first quarter of this schoolyear and any additional specific planned events. The budgets should be realistic and should attempt to reflect the conditions under which student body activities will be

undertaken in the current school 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.
- 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. <u>Drill Team</u> 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 ProhibitedExpenditures", January 7, 2009, Accounting and Disbursements Division

REF-1656.17, "Preliminary Student Body Budgets for 2022-23", March 18, 2022, 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 contactyour Coordinating Financial Manager.

FINAL STUDENT BODY BUDGET FOR FISCAL YEAR 2022-23 (For use by MS, SH and Adult Schools only)

Due Date: October 7, 2022 Submit to: Coordinating Financial Manager Name of School: Financial Manager's Name: Financial Manager's Phone Number **Budget Summary** The Student Council has reviewed this budget and its Total Estimated Profit: (Line 1) supporting details. It was approved at the Student Council (From Page 2, Attachment A) meeting held on __ Total Estimated Expenses: (Line 2) Signatures: (From Worksheet Below) (Certified original copy of budget with all signatures must be kept on file) Estimated Net Profit or (Loss) ASB President: ASB Treasurer or Secretary:_____ (for 2022-23 Line 1 less Line 2) Financial Manager: _____ Surplus as of June 30, 2022 Principal: (Latest available) Community of Schools Administrator: _____ Student Body Finance Office: ____ Estimated Expenses Worksheet **Amount** Athletics Losses - SH Only@ **ASB Finance Office** Men's (from detail page 3) Armored Car Service Women's (from detail page 4) Postage Printing, Supplies, etc. **CIF Dues** Telephone Health Insurance- AA Office Salaries Payroll Taxes Repair/Maint. of Equip. **Entertainment - Free** Include Dances, Parties **Burglar Alarms** Holiday Program Insurance Misc. Expenses **Equipment Purchases* Student Activities** Cabinet or Council Cheerleaders (Middle School Only) Debate Drama & Speech Total Office Drill/Flag Team Graduation **Student Body - General** Homecoming Day Academic Decathlon-Pentathlon Beautification Music Open House Dues (Ephebian, etc.) Orientation General Expense Svc Grps (Ladies, Knights, etc.) Hospitality Students' Leagues Library Newspaper Expense Yearbook Loss Publicity (Posters, Art materials) Security/Police Officers-Non Athletic **Total Student Activities** Mileage/Transportation * List planned purchases below (Use reverse side if needed) **Total Student Body General** @ Profits should be shown on page 2.

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

	Due Date: October 7, 2022
Submit t	o: Coordinating Financial Manager

FINAL ESTIMATED PROFIT FOR FISCAL YEAR 2022-23 (For use by MS, SH and Adult Schools only)

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

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

Signature of Athletic Director

Name of S	echool:		
			e Date: October 7, 2022 nating Financial Manager
	S ATHLETIC BUDGET I		022-23
Activity*	Total Estimated Revenues	Total Estimated Expenses	Estimated Profit or (Loss)
Activity*			
Baseball			
Basketball			
Cross Country			
Football			
Golf			
Lacrosse			
Swim			
Soccer			
Tennis			
Track			
Volleyball			
Wrestling			
Water Polo			
Program Sales			
TOTALS (Profit will automatically transferred to A and loss to Attachment A - Page 1 under Athletics Losses - Men)		_	
*If admission is charged to the a pro rate share of Activity Ca			

Date

LOS ANGELES UNIFIED SCHOOL DISTRICT Accounting and Disbursements Division

Name of School:			
			Date: October 7, 2022 ting Financial Manager
FINAL WOMEN'S ATH (For use by Senior			2022-23
Activity*	Total Estimated Revenues	Total Estimated Expenses	Estimated Profit or (Loss)
Basketball			
Cheerleading (High School Only)			
Cross Country			
Golf			
Lacrosse			
Soccer			
Softball			
Swim			
Tennis			
Track & Field			
Volleyball			
Water Polo			
Wrestling			
TOTALS (Profit will automatically transferred to Attachment A and loss to Attachment A - Page 1 under Athletics Losses - Women)	√ - Page 2;		
*If admission is charged to the athletic a pro rate share of Activity Card revenu			

Principal

Community of Schools Administrator

FINAL STUDENT BODY BUDGET FOR FISCAL YEAR 2022-23

(For use by Elementary, Continuation, Opportunity, and Special Education Schools only)

Due Date: October 7, 2022

Date

Date

Submit to: Coordinating Financial Manager

Name of School: SAA/Office Manager's Name: SAA/Office Manager's Phone Number: **Budget Summary** Revenues/Expenses: Total Estimated Revenues Total Estimated Expenses Net Estimated Revenue 1 Special Sales Fundraisers 2 Salvage Drive 3 Donation 4 Total Net Estimated Revenues (add lines 1,2, 3) Additional Revenues/Expenses 5 Entertainment 6 Augmentation and Enrichment 7 Equipment Purchase 8 General Student Body Expense 9 Adjustments 10 Total Estimated Expenditures (add lines 5, 6, 7, 8,9) 11 Estimated Net Profit or (Loss) for 2021-2022 Line 4 less Line 10 12 Student Body Surplus from June 2022 13 Estimated Ending Surplus 6/30/23 (add lines 11 and 12) Signatures: (Certified original copy of budget with all signatures must be kept on file)