



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 2022-23 school year.

In the Spring, each school prepares a preliminary Student Body 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 CHANGES: 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 school year 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.

ROUTING

LD Administrator
of Operations
LD Community of
Schools
Administrators
Principals
Financial Managers
School Administrative
Assistants
Office Managers



LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

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. 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-1656.17, “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 contact your 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

Total Estimated Profit: (Line 1) _____
 (From Page 2, Attachment A)

Total Estimated Expenses: (Line 2) _____
 (From Worksheet Below)

Estimated Net Profit or (Loss) _____
 (for 2022-23 Line 1 less Line 2)

Surplus as of June 30, 2022 _____
 (Latest available)

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

Signatures:

(Certified original copy of budget with all signatures must be kept on file)

ASB President: _____
 ASB Treasurer or Secretary: _____
 Financial Manager: _____
 Principal: _____
 Community of Schools Administrator: _____
 Student Body Finance Office: _____

Estimated Expenses Worksheet

	<u>Amount</u>
<u>Athletics Losses - SH Only@</u>	
Men's (from detail page 3)	_____
Women's (from detail page 4)	_____
CIF Dues	_____
_____	_____
_____	_____
_____	_____
<u>Entertainment - Free</u>	
Include Dances, Parties	_____
Holiday Program	_____
<u>Equipment Purchases*</u>	

<u>Student Activities</u>	
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	_____
_____	_____
_____	_____
<u>Total Student Activities</u>	_____

<u>ASB Finance Office</u>	
Armored Car Service	_____
Postage	_____
Printing, Supplies, etc.	_____
Telephone	_____
Health Insurance- AA	_____
Office Salaries	_____
Payroll Taxes	_____
Repair/Maint. of Equip.	_____
Burglar Alarms	_____
Insurance	_____
Misc. Expenses	_____
_____	_____
_____	_____
_____	_____
<u>Total Office</u>	_____

<u>Student Body - General</u>	
Academic Decathlon-Pentathlon	_____
Beautification	_____
Dues (Epebian, etc.)	_____
General Expense	_____
Hospitality	_____
Library	_____
Newspaper Expense	_____
Yearbook Loss	_____
Publicity (Posters, Art materials)	_____
Security/Police Officers-Non Athletic	_____
Mileage/Transportation	_____
_____	_____
_____	_____
<u>Total Student Body General</u>	_____

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

@ Profits should be shown on page 2.

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

Name of School: _____

Due Date: October 7, 2022
Submit to: Coordinating Financial Manager

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

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

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

Name of School: _____

Due Date: October 7, 2022
Submit to: Coordinating Financial Manager

**FINAL MEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2022-23
(For use by Senior High Schools only)**

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

(Profit will automatically transferred to Attachment A - Page 2;
and 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.**

Signature of Athletic Director Date

Name of School: _____

Due Date: October 7, 2022
Submit to: Coordinating Financial Manager

FINAL WOMEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2022-23
(For use by Senior High Schools only)

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 - Page 2;
and 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.**

Signature of Athletic Director Date

**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
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)**

Principal

Date

Community of Schools Administrator

Date