



LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

TITLE: Preliminary Student Body Budgets for Fiscal Year 2023-2024

NUMBER: REF-1656.18

ISSUER: Joy Mayor, Controller
Accounting and Disbursements Division

DATE: February 27, 2023

ROUTING

- Region Administrators of Operations
- Community of Schools Administrators
- Principals
- School Administrative Assistants
- Office Managers
- Financial Managers

PURPOSE: The purpose of this reference guide is to provide schools with information pertaining to the timing and preparation of the Student Body Preliminary Budget for the following school year.

Los Angeles Unified School District (LAUSD) is required to comply with the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Compliance with this accounting pronouncement necessitates the inclusion of the Student Body Budget in the overall LAUSD Budget.

This revision replaces REF-1656.17 of the same title, issued on February 28, 2022.

INSTRUCTIONS: The attached student body budget forms for 2023-2024 should be completed and returned to your Coordinating Financial Manager via email **on or before March 17, 2023.**

In preparing the preliminary budgets, the financial pattern of the past few years, anticipated revenues, growth, and 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. Ensure that projected expenditures are within the projected revenues and provide an explanation if there is a projected deficit. Planning and adjustments need to be made to ensure that the results of operations are in balance.

Please complete an electronic version (Excel format) of the preliminary student body budget forms, which are accessible in the Student Body Finance Support website at <https://achieve.lausd.net/page/13973>

Print a copy of the electronic preliminary student body budget forms. Request approvals and signatures, as appropriate. The original form should be kept and maintained in the school's file for audit purposes (5 years).



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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 464 for elementary schools, Publication 465 for secondary schools, Publication 469 for community adult schools, regional occupational centers, and skills centers and in BUL-4624.0, Elementary Student Body Organizations – Permitted & Prohibited Expenditures, and BUL-4591.0, Secondary Student Body Organizations – Permitted & 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. Please be aware that School Police at athletic events requires authorization from Interscholastic Athletic Department.
4. Cheer at the high school level is a California Interscholastic Federation (CIF) sport.
5. Drill Team expenses are to be considered as part of “Expenses-Student Activities” section and should NOT be included in athletics.
6. As appropriate, discuss and review your Student Body budget with your Community of Schools Administrator.

In the Fall, Student Body Finance Support will issue a reference guide that includes final 2023-2024 budget forms to secondary schools to allow the newly elected finance committee and/or student body council to ratify or amend the preliminary budget.

For your reference, the preliminary student body budget forms are attached which are specific to your school type -

- Middle, Senior, and Adult schools (Attachment A, pages 1-2)
- Senior High schools (Attachment A, pages 3-4)
- Elementary, Continuation, Opportunity, and Special Ed. schools (Attachment A, page 5).



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- RELATED RESOURCES:**
- Publication 464 – Student Body Policies and Accounting Procedures – Elementary Schools
 - Publication 465 – Student Body Policies and Accounting Procedures- Secondary Schools
 - Publication 469 – Student Body Policies and Accounting Procedures – CAS, ROC and Skills Centers
 - BUL-4624.0 Elementary Student Body Organizations – Permitted & Prohibited Expenditures
 - BUL-4591.0 Secondary Student Body Organizations – Permitted & Prohibited Expenditures
- ASSISTANCE:** If there are any questions on these budgets or attachments, please email your Coordinating Financial Manager.

PRELIMINARY STUDENT BODY BUDGET FOR FISCAL YEAR 2023-2024

Due Date: March 17, 2023
Submit to: Coordinating Financial Manager

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 2023-2024 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:

ASB President: _____
ASB Treasurer or Secretary: _____
Financial Manager: _____
Principal: _____

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: March 17, 2023
Submit to: Coordinating Financial Manager

PRELIMINARY ESTIMATED PROFIT FOR FISCAL YEAR 2023-2024

Activity	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: March 17, 2023
Submit to: Coordinating Financial Manager

PRELIMINARY MEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2023-2024

<u>Activity*</u>	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: March 17, 2023
Submit to: Coordinating Financial Manager

PRELIMINARY WOMEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2023-2024

<u>Activity*</u>	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

PRELIMINARY STUDENT BODY BUDGET FOR FISCAL YEAR 2023-2024

Due Date: March 17, 2023
Submit to: Coordinating Financial Manager

Name of School: _____
SAA/Office Manager's Telephone Number: _____

Budget Summary

Revenues/Expenses:	Total Estimated Revenues	Total Estimated Expenses	Net Estimated Revenue
Special Sales Fundraisers	_____	_____	_____
Salvage Drive	_____	_____	_____
Donation	_____	_____	_____
Total Net Estimated Revenues (add lines 15, 16, 17)			_____

Additional Revenues/Expenses

Entertainment	_____	_____	_____
Augmentation and Enrichment	_____	_____	_____
Equipment Purchase	_____	_____	_____
General Student Body Expense	_____	_____	_____
Total Estimated Expenditures (add lines 21, 22, 23, 24) Estimated			_____
Net Profit or (Loss) for 2023-2024 Line 18 less Line 25) Student			-
Body Surplus from Prior Year			_____
Ending Surplus 6/30/24 (add lines 27 and 28)			_____

Signature of Principal

Date