

TITLE: Final Student Body Budgets for 2024-25**NUMBER:** REF-1316.20**ISSUER:** Chris Mount-Benites
Chief Business Officer
Office of the Chief Business OfficerBryant Gonzalez, Deputy Controller
Accounting and Disbursements Division**DATE:** August 12, 2024**DUE DATE:** October 7, 2024**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 2024-25 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 2024-2025 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 2024-25 should be used to indicate any changes made to the Preliminary Student Body Budget submitted in March 2024. 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- 1656.19, “Preliminary Student Body Budgets for 2024-25”, dated February 26, 2024. 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, 2024.**ROUTING**Region Administrator of
Operations
Region Community of
Schools Administrator
Principals
Financial Managers
School Administrative
Assistants
Office Managers

In preparing the final budget for 2024-25, 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.

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-1656.19, "Preliminary Student Body Budgets for 2024-25", February 26, 2024, Accounting and Disbursements Division.](#)

[BUL-6264.0, "School Athletics", March 31, 2014, Interscholastic Athletics Office/Accounting and Disbursements Division.](#)

ATTACHMENTS: [Attachment A – Final Student Body Budget for Fiscal Year 2024-25 \(For use by MS, SH, and Adult Schools only\)](#)

[Attachment A – Final Student Body Budget for Fiscal Year 2024-25 \(For use by Elementary, Continuation, Opportunity, and Special Education Adult Schools only\)](#)

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

LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

FINAL STUDENT BODY BUDGET FOR 2024-25 (For use by MS, SH and Adult Schools only)

Due Date: October 7, 2024
Submit to: Coordinating Financial Manager

No Changes from Preliminary Budget Revisions Made To Preliminary Budget

Name of School: _____
 Financial Manager's Name: _____
 Financial Manager's Telephone Number: _____

Budget Summary

Total Estimated Profit: (Line 1) <small>(From Page 2, Attachment A)</small>	\$ -
Total Estimated Expenses: (Line 2) <small>(From Worksheet Below)</small>	\$ -
Estimated Net Profit or (Loss) for 19-20 (Line 1 less Line 2)	\$ -
Surplus as of June 30, 2023 <small>(Latest available)</small>	_____

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: _____
 Student Body Finance Office: _____

SAMPLE FORM

Estimated Expenses Worksheet

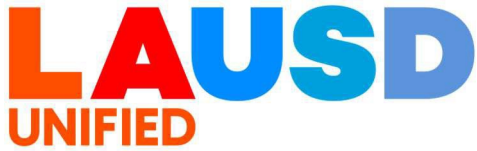
	<u>Amount</u>		
<u>Athletics Losses - SH Only@</u>		<u>ASB Finance Office</u>	
Men's (from detail page 3)	\$ -	Armored Car Service	_____
Women's (from detail page 4)	\$ -	Postage	_____
Cellular Phone (Basic only-no smart phone, internet access, etc.)	_____	Printing, Supplies, etc.	_____
CIF Dues	_____	Telephone	_____
	_____	Health Insurance- AA	_____
<u>Entertainment - Free</u>		Office Salaries	_____
Include Dances, Parties, Holiday Program	_____	Payroll Taxes	_____
	_____	Repair/Maint. of Equip	_____
<u>Equipment Purchases*</u>		Burglar Alarms	_____
	_____	Insurance	_____
<u>Student Activities</u>		Misc. Expenses	_____
Cabinet or Council	_____		_____
Cheerleaders (Middle School only)	_____		_____
Debate	_____		_____
Drama & Speech	_____		_____
Drill/Flag Team	_____	Total Office	\$ -
Graduation	_____		
Homecoming Day	_____	<u>Student Body - General</u>	
Music	_____	Academic Decathlon-Pentathlon	_____
Open House	_____	Beautification	_____
Orientation	_____	Dues(Ephebians, etc.)	_____
Svc Grps (Ladies, Knights, etc.)	_____	General Expense	_____
Students' Leagues	_____	Hospitality	_____
	_____	Library	_____
	_____	Newspaper Expense	_____
	_____	Yearbook loss	_____
	_____	Publicity (Posters, Art materials)	_____
Total Student Activities	\$ -	Security/Police Officers-non athletic	_____
		Mileage/Transportation	_____

		Total Student Body General	\$ -
		TOTAL ESTIMATED EXPENSES	\$ -

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

@ Profits should be shown on page 2.

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



LOS ANGELES UNIFIED SCHOOL DISTRICT
REFERENCE GUIDE

Name of School: _____

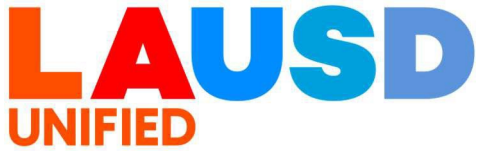
Due Date: October 7, 2024
Submit to: Coordinating Financial Manager

FINAL ESTIMATED PROFIT FOR 2024-25
(For use by MS, SH and Adult School only)

SAMPLE FORM

<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>* Summary from pages 3 & 4</small>	_____	_____	\$ -
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	_____	_____	\$ -
Newspaper <small>(If a loss, then show under expenses- pg. 1)</small>	_____	_____	\$ -
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	_____	_____	\$ -
Yearbook <small>(If a loss, then show under expenses- pg. 1) and leave page 2 blank for income and expense)</small>	_____	_____	\$ -
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.)



LOS ANGELES UNIFIED SCHOOL DISTRICT
REFERENCE GUIDE

Name of School: _____

Due Date: October 7, 2024
Submit to: Coordinating Financial Manager

FINAL MEN'S ATHLETICS BUDGET FOR 2024-25
(For use by Senior High Schools only)

SAMPLE FORM

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	\$ -	\$ -	\$ -

(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.

Signature of Athletic Director Date

LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

Name of School: _____

Due Date: October 7, 2024
Submit to: Coordinating Financial Manager

**FINAL WOMEN'S ATHLETICS BUDGET FOR 2024-25
(For use by Senior High Schools only)**

SAMPLE FORM

<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	\$ -	\$ -	\$ -

(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.

Signature of Athletic Director Date

FINAL STUDENT BODY BUDGET FOR FISCAL YEAR 2024-25
(For use by Elementary, Continuation, Opportunity, and Special Education Schools only)

Due Date: October 7, 2024
Submit to: Coordinating Financial Manager

SAMPLE FORM

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 Total Estimated Expenditures (add lines 5, 6, 7, 8)	_____	_____	_____
10 Estimated Net Profit or (Loss) for 2023-2024 Line 4 less Line 9)	_____	_____	-
11 Student Body Surplus from June 2024	_____	_____	-
12 Estimated Ending Surplus 6/30/25 (add lines 10 and 11)	_____	_____	_____

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

Principal

Date