

**TITLE:** Preliminary Student Body Budgets  
for Fiscal Year 2024-25

**NUMBER:** REF-1656.19

**ISSUER:** Bryant Gonzalez  
Deputy Controller  
Accounting and Disbursements Division

David D. Hart  
Chief Business Officer  
Office of the Chief Business Officer

**ROUTING**  
Region Administrator of  
Operations  
Region Community of  
Schools Administrator  
Principals  
Financial Managers  
School Administrative  
Assistants  
Office Managers

**DATE:** February 26, 2024

**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-1656.18 of the same title, issued on February 27, 2023.

**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 student body budget forms for 2024-25 should be completed and returned to your Coordinating Financial Manager via email **on or before March 15, 2024.**

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://www.lausd.org/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).

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](#)
  - [BUL-4624.0, Elementary Student Body Organizations – Permitted & Prohibited Expenditures](#)
  - [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 2024-25 budget forms to secondary schools to allow the newly elected finance committee and/or student body council to ratify or amend the preliminary budget.

**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 Organization - Permitted & Prohibited Expenditures](#)

[BUL -4591.0 Secondary Student Body Organization – Permitted & Prohibited Expenditures](#)

**ATTACHMENTS:** Attachments can be downloaded from the direct links below:

- [Preliminary Student Body Budget FY2024-25 Middle, Senior and Adult Schools](#)
- [Preliminary Student Body Budget FY2024-25 Senior High Schools](#)
- [Preliminary Student Body Budget FY2024-25 Elementary, Continuation, Opportunity, and Special Ed. Schools](#)

**ASSISTANCE:**

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

Region	Telephone	Name
Northwest	818-252-5492	<a href="#">Evangeline Navarro</a>
Northeast	818-252-5496	<a href="#">Nick Mananghaya</a>
East	323-224-3319	<a href="#">Rosi Haftevani</a>
CYMA/Central	213-766-7303	<a href="#">Ovanes Shaginyan</a>
West	310-914-2116	<a href="#">Connie Owens</a>
South	310-354-3496	<a href="#">David Chow</a>
DACE/Other	213-241-2163	<a href="#">Annette Galono</a>
Central	323-224-3387	<a href="#">Patricia Balbuena</a>