



LOS ANGELES UNIFIED SCHOOL DISTRICT
REFERENCE GUIDE

TITLE: Final Student Body Budgets for 2020-2021

NUMBER: REF-1316.16

ISSUER: Joy Mayor, Interim Controller
Accounting and Disbursements Division

DATE: October 12, 2020

Due Date: November 5, 2020

ROUTING

LD Administrator
of Operations
Secondary Principals
Financial Managers

PURPOSE: Each winter, the student council at secondary schools prepares a preliminary Student Body budget for the following school year. This preliminary budget must then be ratified or amended by the new student council in the fall. The purpose of this Reference Guide is to provide schools with copies of forms for the Final Student Body Budget for 2020-2021 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. Due to ongoing discussion related to School Police budget, funding for school police officers at athletic events may be affected. Further details will be available when the school police budget is finalized.

INSTRUCTIONS: The attached Final Student Body Budget forms for 2020-2021 should be used to indicate any changes made to the Spring Preliminary Budget submitted in May 2020. If no changes are made, the “No Changes from Preliminary Budget” box should be checked. If changes are to be made, check the “Revisions Made to Preliminary Budget” box and follow the procedures used for preparing the Preliminary Budget found in REF- 1656.15, “Preliminary Student Body Budgets for 2020-21”, dated May 11, 2020. In either case, the proper signatures as indicated on the budget forms should be obtained. A copy of the approved final budget should be sent via school mail to your Coordinating Financial Manager (CFM) at the Local District office. A copy of the scanned final budget must be emailed to the CFM on or before November 5, 2020

In preparing the final budget for 2020-2021, 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:



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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-1656.15, “Preliminary Student Body Budgets for 2020-2021”, May 11, 2020, 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.