



## LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

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**TITLE:** Preliminary Student Body Budgets for Fiscal Year  
2021-2022

**NUMBER:** REF-1656.16

**ISSUER:** Joy Mayor, Deputy Controller  
Accounting and Disbursements Division

**DATE:** March 15, 2021

**Due Date: March 29, 2021**

### **ROUTING**

All Schools  
LD Administrator of  
Operations  
Principals  
School Administrative  
Assistants  
Office Managers  
Financial Managers  
Athletic Director  
Community of School  
Administrator

**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 2021-22 school year.

**MAJOR CHANGES:** 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 new accounting pronouncement necessitates the inclusion of the Student Body Budget in the overall LAUSD Budget. This, in effect, moved the submission of the Preliminary Student Body Budget to an earlier deadline to follow LAUSD's overall timeline, which is compliant with Ed Code requirements.

This revision replaces REF-1656.15 of the same title, issued on May 11, 2020.

**INSTRUCTIONS:** In preparing the preliminary budgets, the financial pattern of previous years, anticipated revenues, growth, specific planned activities, and any variances in revenues and expenditures resulting from the economic and fiscal situations 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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Send an electronic version of your preliminary student body budget to your Coordinating Financial Manager, via email, on or before **March 29, 2021.**

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 are no longer paid for by the ASB. Budgeted expenditures should be decreased to reflect this change.
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 School Administrator.

In the Fall, final 2021-2022 budget forms will be sent 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 – pages 1-2)
- Senior High schools (Attachment – pages 3-4)
- Elementary, Continuation, Opportunity, and Special Ed. schools (Attachment – 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 2021-2022 (For use by MS, SH and Adult Schools only)

**Due Date: March 29, 2021**  
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 2021-2022 Line 1 less Line 2) \_\_\_\_\_  
 Surplus as of Dec 31, 2020  
(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**  
 ASB President: \_\_\_\_\_  
 ASB Treasurer or Secretary: \_\_\_\_\_  
 Financial Manager: \_\_\_\_\_  
 Principal: \_\_\_\_\_  
 Community of Schools Administrator \_\_\_\_\_  
 Student Body Finance Office: \_\_\_\_\_

**Estimated Expenses Worksheet**

	<u>Amount</u>	
<b><u>Athletics Losses - SH Only@</u></b>		
Men's (from detail page 3)	_____	
Women's (from detail page 4)	_____	
CIF Dues	_____	
<hr/>		
<b><u>ASB Finance Office</u></b>		
		Armored Car Service _____
		Postage _____
		Printing, Supplies, etc. _____
		Telephone _____
		Health Insurance- AA _____
		Office Salaries _____
		Payroll Taxes _____
		Repair/Maint. of Equip. _____
		Burglar Alarms _____
		Insurance _____
		Misc. Expenses _____
<hr/>		
<b><u>Entertainment - Free</u></b>		
Include Dances, Parties	_____	
Holiday Program	_____	
<hr/>		
<b><u>Equipment Purchases*</u></b>		
<hr/>		
<b><u>Student Activities</u></b>		
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	_____	
<hr/>		
<b><u>Total Student Activities</u></b>	_____	
<hr/>		
		<b><u>Total Office</u></b>
		_____
<hr/>		
		<b><u>Student Body - General</u></b>
		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 _____
<hr/>		
		_____
		_____
		_____
		<b><u>Total Student Body General</u></b>
		_____

\* 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 29, 2021**  
Submit to: Coordinating Financial Manager

**PRELIMINARY ESTIMATED PROFIT FOR FISCAL YEAR 2021-2022**  
**(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	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL ESTIMATED PROFIT</b> <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 29, 2021**  
 Submit to: Coordinating Financial Manager

**PRELIMINARY MEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2021-2022  
 (For use by Senior High Schools only)**

<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	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTALS</b>	_____	_____	_____

( 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 29, 2021**  
Submit to: Coordinating Financial Manager

**PRELIMINARY WOMEN'S ATHLETIC BUDGET FOR FISCAL YEAR 2021-2022  
(For use by Senior High Schools only)**

<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	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTALS</b>	_____	_____	_____

(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 2021-2022  
 (For use by Elementary, Continuation, Opportunity, and Special Education Schools only)**

**Due Date: March 29, 2021**  
 Submit to: Coordinating Financial Manager

Name of School: \_\_\_\_\_  
 SAA/Office Manager's Name: \_\_\_\_\_  
 SAA/Office Manager's Phone Number: \_\_\_\_\_

**Budget Summary**

<b>Revenues/Expenses:</b>	Total Estimated Revenues	Total Estimated Expenses	Net Estimated Revenue
1 Special Sales Fundraisers	_____	_____	_____
2 Salvage Drive	_____	_____	_____
3 Donation	_____	_____	_____
<b>4 Total Net Estimated Revenues (add lines 1,2, 3)</b>	_____	_____	_____
 <b>Additional Revenues/Expenses</b>			
5 Entertainment	_____	_____	_____
6 Augmentation and Enrichment	_____	_____	_____
7 Equipment Purchase	_____	_____	_____
8 General Student Body Expense	_____	_____	_____
9 Adjustments	_____	_____	_____
<b>10 Total Estimated Expenditures (add lines 5, 6, 7, 8,9 )</b>	_____	_____	_____
<b>11 Estimated Net Profit or (Loss) for 2021-2022 Line 4 less Line 10)</b>			-
12 Student Body Surplus from June 2020			_____
<b>13 Estimated Ending Surplus 6/30/22 (add lines 11 and 12)</b>			_____

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

\_\_\_\_\_  
 Principal

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Community of Schools Administrator

\_\_\_\_\_  
 Date