

Los Angeles Leadership Academy

Financial Update

2022-23 Forecast - March 2023

KRISTIN DIETZ

MAY 2023



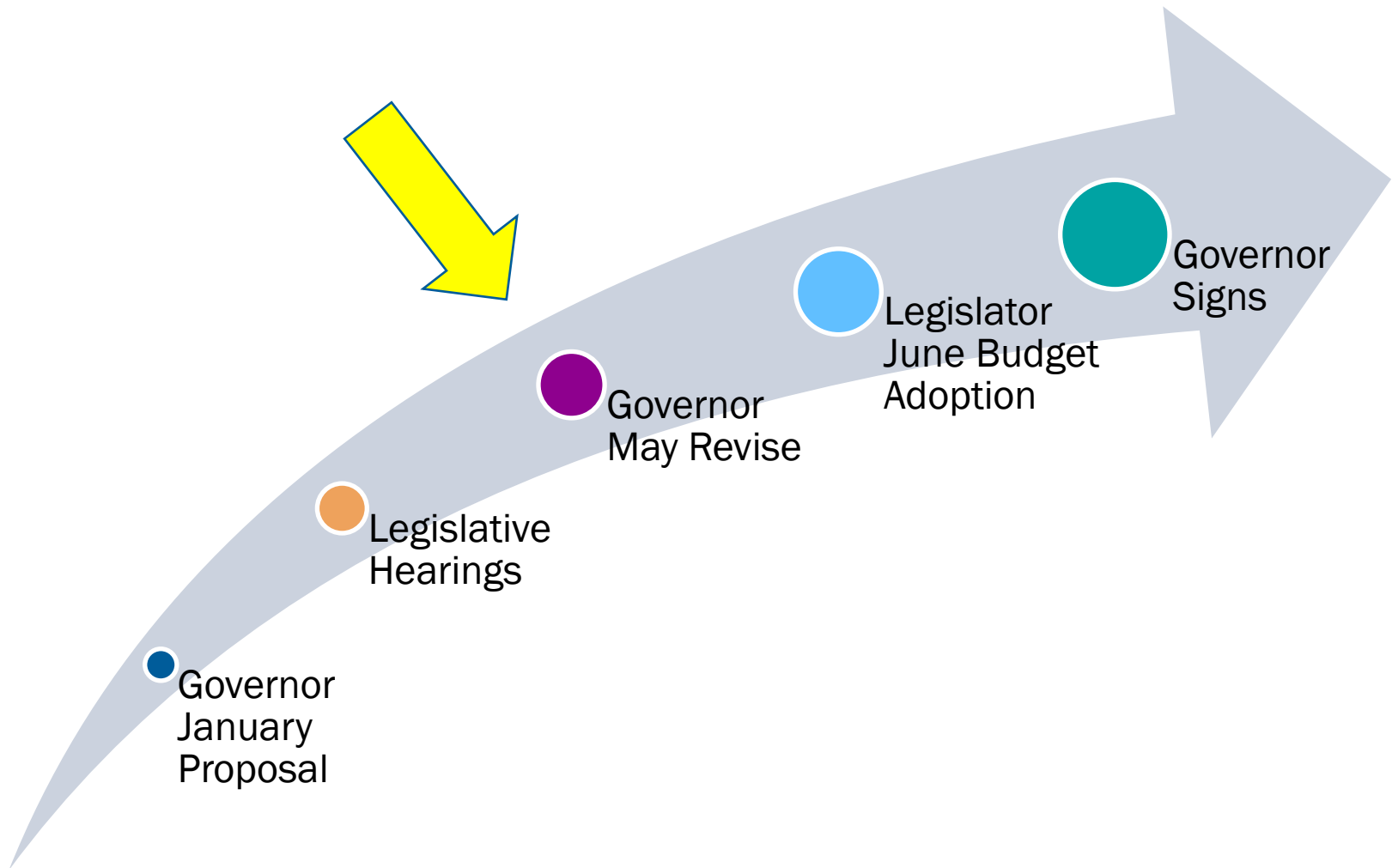
1. State Updates
2. 2022-2023 Forecast Update – March 2023
3. Other Info
4. Exhibits

State Updates



State Budget Process

Iterative process with many changes to Governor's Proposal

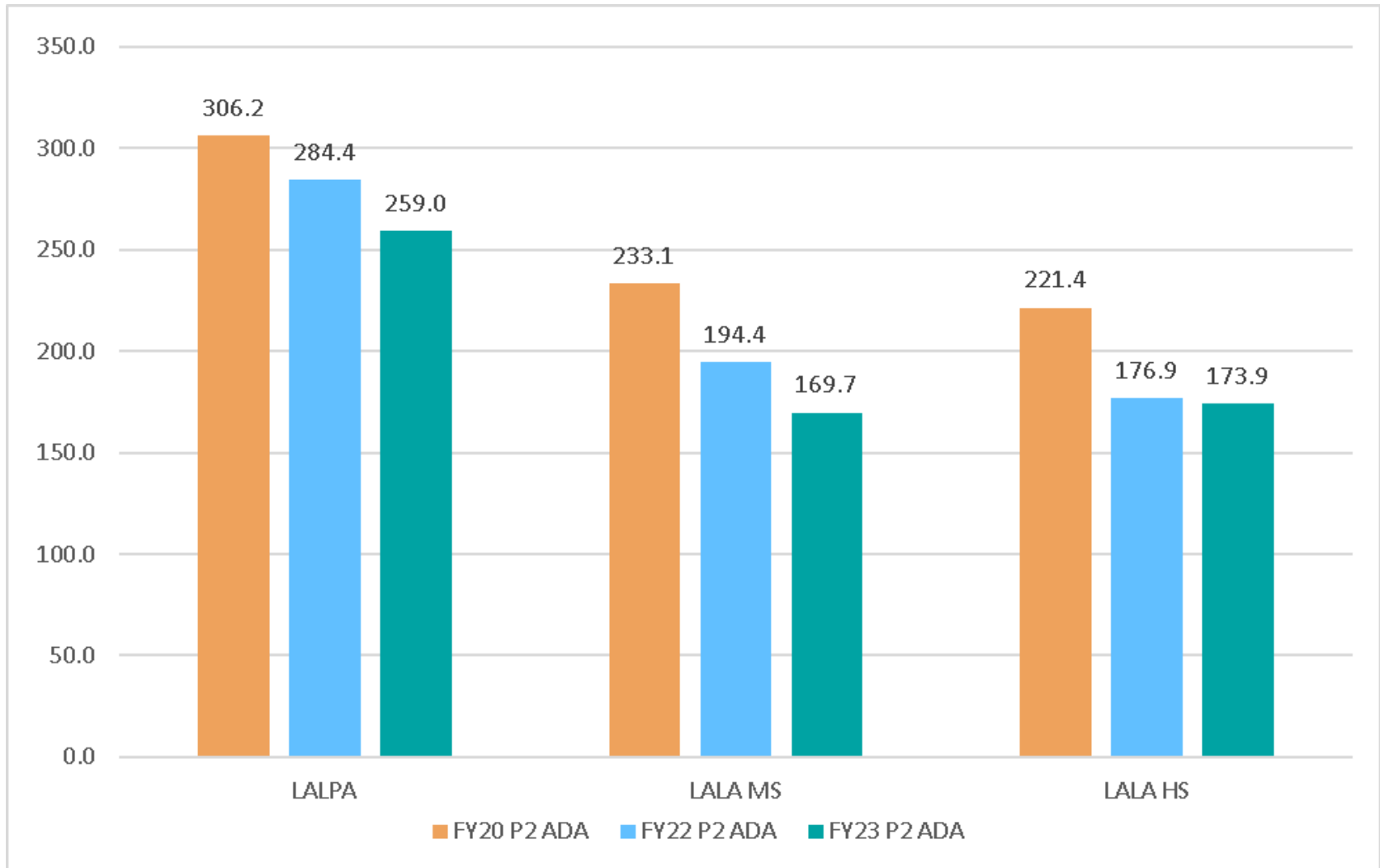


2022-23 Forecast Update

March 2023



Forecast updated to match P2 ADA, -61 under budget



FY22-23 Updated Forecast – March 2023



Net result dipped due to reduced enrollment/ADA, offset by fundraising and FEMA

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	4,890,698	3,539,274			8,429,972
	Federal Revenue	994,836	703,199			1,698,035
	Other State Revenues	3,586,305	2,651,562			6,237,867
	Local Revenues	45,493	22,152	848,313	(833,313)	82,645
	Fundraising and Grants	39,024	10,667	262,682		312,373
	Total Revenue	9,556,356	6,926,854	1,110,995	(833,313)	16,760,892
Expenses	Comp and Benefits	3,667,892	2,697,350	758,623		7,123,865
	Books and Supplies	970,508	618,255	3,356		1,592,119
	Services and Other Ops	4,920,536	3,478,881	349,016	(833,313)	7,915,120
	Depreciation	148,501	101,636			250,137
	Total Expenses	9,707,437	6,896,122	1,110,995	(833,313)	16,881,241
	Operating Income	(151,081)	30,732	-	-	(120,349)
	Beginning Balance (Audited)	5,954,904	5,130,018	9,865		11,094,787
	Ending Fund Balance (incl. Depreciation)	5,803,823	5,160,750	9,865		10,974,438
	Ending Fund Balance as % of Expenses	59.79%	74.84%	0.89%		65.01%
	Forecasted ADA	343.53	258.97			602.50

FY22-23 Forecast vs. Approved Budget - Consolidated

		2022-2023	2022-2023	\$ Change	Notes
		Approved Budget	Mar23 Forecast		
Revenue	LCFF Entitlement	9,225,736	8,429,972	(795,764)	Reduced ADA
	Federal Revenue	1,465,014	1,698,035	233,020	FEMA (\$310k), ADA adj
	Other State Revenues	5,823,872	6,237,867	413,995	One-time funding, applied to tutoring
	Local Revenues	64,209	82,645	18,436	Option 3 grants not budgeted
	Fundraising and Grants	13,923	312,373	298,450	gala, fundraising not budgeted
	Total Revenue	16,592,755	16,760,892	168,137	
Expenses	Comp and Benefits	7,385,382	7,123,865	(261,517)	Updated staff listing, see contracted subs
	Books and Supplies	1,454,192	1,592,119	137,927	food services, offset NSLP revenue adj
	Services and Other Ops	6,956,677	7,915,120	958,444	tutoring, contracted subs, sports, fundraising exp
	Depreciation	250,137	250,137	(0)	
	Total Expenses	16,046,388	16,881,241	834,853	
	Operating Income	546,367	(120,349)	(666,716)	
	Beginning Balance (Unaudited)	11,094,787	11,094,787	-	
	Ending Fund Balance (incl. Depreciation)	11,641,154	10,974,438	(666,716)	
	Ending Fund Balance as % of Expenses	72.55%	65.01%	-7.54%	
	ADA	664.22	602.50	(61.72)	

FY22-23 Forecast vs. Approved Budget – LALA (MS/HS)



		2022-2023	2022-2023	\$ Change
		Approved Budget	Mar23 Forecast	
Revenue	LCFF Entitlement	5,280,932	4,890,698	(390,234)
	Federal Revenue	853,897	994,836	140,939
	Other State Revenues	3,312,149	3,586,305	274,156
	Local Revenues	34,111	45,493	11,382
	Fundraising and Grants	12,923	39,024	26,101
	Total Revenue	9,494,012	9,556,356	62,344
Expenses	Comp and Benefits	3,832,909	3,667,892	(165,017)
	Books and Supplies	849,570	970,508	120,938
	Services and Other Ops	4,345,807	4,920,536	574,729
	Depreciation	148,501	148,501	(0)
	Total Expenses	9,176,787	9,707,437	530,650
	Operating Income	317,224	(151,081)	(468,305)
	Beginning Balance (Unaudited)	5,954,904	5,954,904	-
	Ending Fund Balance (incl. Depreciation)	6,272,128	5,803,823	(468,305)
	Ending Fund Balance as % of Expenses	68.35%	59.79%	-8.56%
	ADA	374.30	343.53	(30.77)

FY22-23 Forecast vs. Approved Budget - LALPA

		2022-2023	2022-2023	\$ Change
		Approved Budget	Mar23 Forecast	
Revenue	LCFF Entitlement	3,944,804	3,539,274	(405,530)
	Federal Revenue	611,117	703,199	92,081
	Other State Revenues	2,511,723	2,651,562	139,839
	Local Revenues	15,098	22,152	7,054
	Fundraising and Grants	1,000	10,667	9,667
	Total Revenue	7,083,743	6,926,854	(156,889)
Expenses	Comp and Benefits	2,793,851	2,697,350	(96,501)
	Books and Supplies	601,266	618,255	16,989
	Services and Other Ops	3,357,848	3,478,881	121,033
	Depreciation	101,636	101,636	-
	Total Expenses	6,854,601	6,896,122	41,521
	Operating Income	229,143	30,732	(198,411)
	Beginning Balance (Unaudited)	5,130,018	5,130,018	-
	Ending Fund Balance (incl. Depreciation)	5,359,161	5,160,750	(198,411)
	Ending Fund Balance as % of Expenses	78.18%	74.84%	-3.35%
	ADA	289.92	258.97	(30.95)

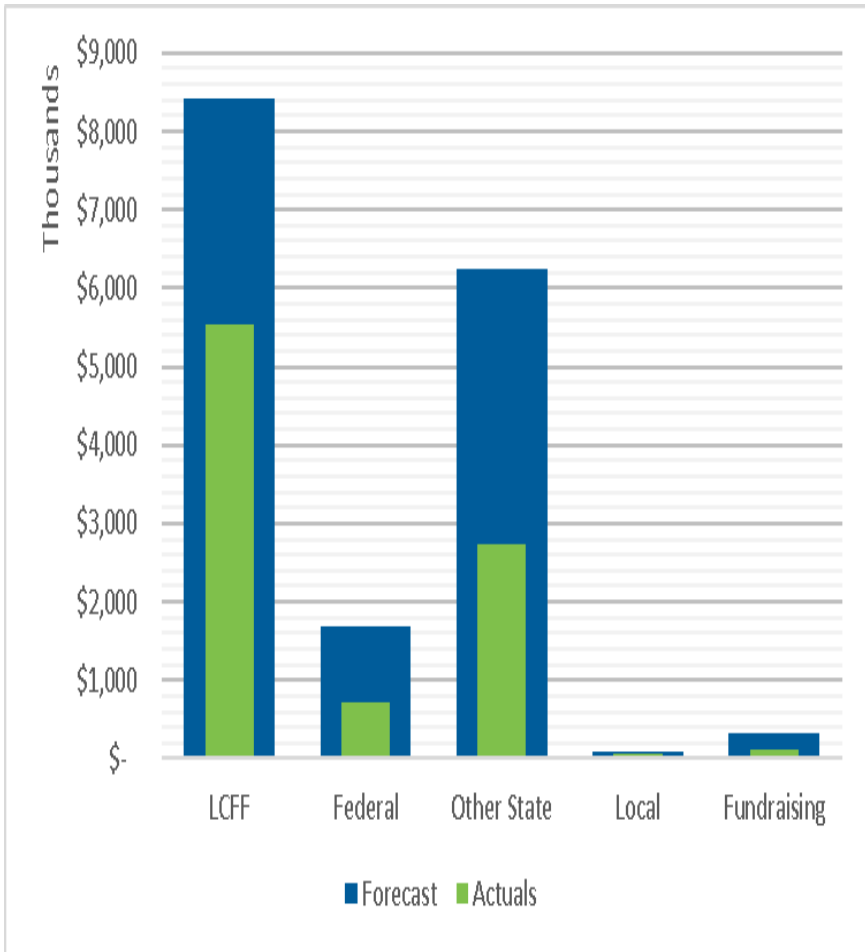
FY22-23 Forecast vs. Approved Budget – Home Office

		2022-2023	2022-2023	\$ Change
		Approved Budget	Mar23 Forecast	
Revenue	Local Revenues	991,933	848,313	(143,620)
	Fundraising and Grants	-	262,682	262,682
	Total Revenue	991,933	1,110,995	119,062
Expenses	Comp and Benefits	758,623	758,623	0
	Books and Supplies	3,356	3,356	0
	Services and Other Ops	229,954	349,016	119,062
	Total Expenses	991,933	1,110,995	119,062
	Operating Income	0	0	(0)

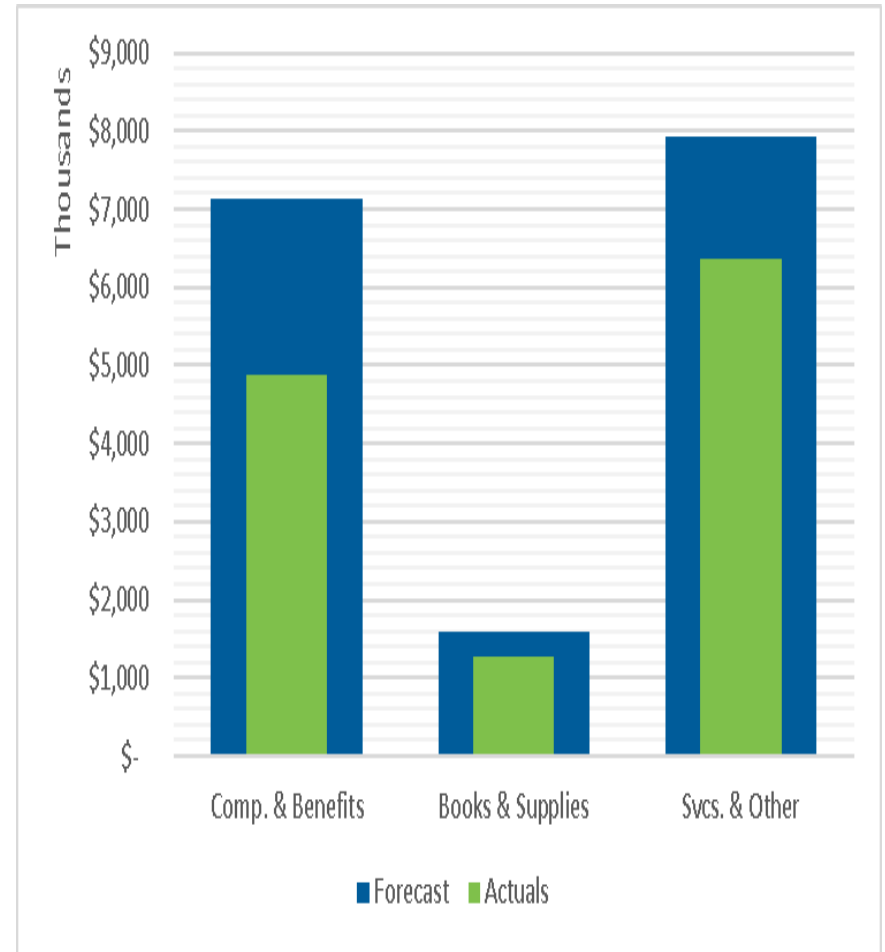
Actuals vs. Forecast – Revenues & Expenses (Consolidated)

55% of revenues have been received and 75% of expenses incurred as of 3/31/23

Revenues



Expenses



2022-2023 Cash Flow - Consolidated

Cash balance is steady - consolidated balance of \$3.4M as of 3/31/23



Forecasting to end year with 28% reserve in cash,
103 days (3.4 months) cash on hand

Restricted Funds Tracking – LALA (MS/HS)

Spending occurring as planned

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	180,417	18,011	13,261	460,164	365,039
Comp and Benefits	180,417				84,115
Books and Supplies				310,075	
Services and Other Ops		18,011	13,261		312,719
Depreciation					
Other Outflows					
Total Spent to Date	180,417	18,011	13,261	310,075	396,834
Budget Remaining	0	0	0	150,089	(31,795)
Percent of Funds Remaining	0%	0%	0%	33%	0%

Title grants fully spent

Restricted Funds Tracking – LALPA

Spending all restricted grants as expected

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	158,122	12,977	21,142	283,572	275,184
Comp and Benefits	146,234		17,019		187,012
Books and Supplies				270,831	3,729
Services and Other Ops		12,500			251,029
Depreciation					
Other Outflows					
Total Spent to Date	146,234	12,500	17,019	270,831	441,770
Budget Remaining	11,888	477	4,123	12,741	(166,586)
Percent of Funds Remaining	8%	4%	20%	4%	0%

Expect to spend all by end of year

One-Time & New Funding

Funding	Resource Code	Allocation - LALPA		Allocation - LALA	
		Total	Spend FY23+	Total	Spend FY23+
Hold Harmless	0000	128,703	128,703	926,294	926,294
ELO-P	2600	727,022	727,022	157,240	157,240
ESSER I	3210	108,945	-	148,019	-
ESSER II	3212	431,474	30,873	604,517	91,439
ESSER III	3213	775,942	34,621	1,087,135	57,570
ESSER III-LLM	3214	193,929	-	271,784	88,854
LLM GEER	3215	9,660	-	28,061	-
ELO AB86 ESSER II	3216	34,895	-	54,376	-
ELO AB86 GEER II	3217	8,007	-	12,478	-
ELO AB86 ESSER III	3218	22,731	-	35,421	-
ELO AB86 ESSER III LLM	3219	39,185	-	61,060	-
CRF	3220	305,429	-	487,242	-
UPK	6053	111,976	111,976	-	-
Educator Effectiveness	6266	71,266	71,266	102,671	102,671
Arts, Music, Instr. Mat'ls	6762	186,521	186,521	245,516	245,516
A-G	7412	-	-	199,256	199,256
GF Funds	7420	28,891	-	44,425	-
In-Person Instruction (IPI)	7422	68,337	-	173,659	-
ELO AB86 State	7425	108,018	2,302	168,868	4,135
ELO AB86 10% Paras	7426	23,648	21,408	36,578	20,780
Learning Recovery	7435	640,185	640,185	767,585	767,585
Ethnic studies - HS	7810	-	-	5,164	5,164
Kitchen grant	7028-9	-	-	56,665	56,665
Total		\$ 4,024,764	\$ 1,954,877	\$ 5,674,014	\$ 2,723,169

Plan Adoption – Due Dates & Board Requirements

A-G Completion Grant

- April 1st, 2022
- Presented in board meeting, approved in subsequent meeting

UPK Planning & Implementation Grant FY22 & FY23

- June 30th, 2022
- Presented in board meeting, no approval required

Educator Effectiveness Grant

- March 31st, 2023
- Presented in board meeting, approved in subsequent meeting

*Expanded Learning Opportunities Grant (ELO-P)

- Prior to 1st day of program
- Approved in board meeting

*Arts, Music, and Instructional Materials Block Grant

- Prior to expenditure
- Approved in board meeting

Learning Recovery Emergency Block Grant

- N/A
- No Plan Required!

Exhibits



LALA
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	1,064,829	690,597	458,114	5,526,194	9,225,736	8,764,106	8,429,972	(334,134)	(795,764)	2,903,778	66%
Federal Revenue	197,121	275,630	78,248	712,450	1,465,014	1,410,968	1,698,035	287,067	233,021	985,585	42%
Other State Revenues	446,561	88,876	682,290	2,732,904	5,823,872	5,984,902	6,237,868	252,966	413,995	3,504,963	44%
Local Revenues	37,931	(7,505)	967	55,445	1,041,142	1,072,089	915,958	(156,131)	(125,184)	860,513	6%
Fundraising and Grants	11,722	1,334	96,027	121,230	13,923	82,913	312,373	229,460	298,450	191,143	39%
Total Revenue	1,758,164	1,048,932	1,315,646	9,148,224	17,569,688	17,314,978	17,594,206	279,228	24,518	8,445,982	52%
Expenses											
Compensation and Benefits	595,300	578,773	625,280	4,882,184	7,385,382	7,202,717	7,123,864	78,853	261,518	2,241,680	69%
Books and Supplies	144,762	118,643	136,062	1,262,331	1,454,192	1,554,025	1,592,119	(38,094)	(137,928)	329,789	79%
Services and Other Operating Expenditures	677,056	790,751	803,761	6,353,856	7,933,610	8,197,525	8,748,434	(550,909)	(814,825)	2,394,578	73%
Depreciation	-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,417,117	1,488,166	1,565,104	12,498,371	17,023,321	17,204,405	17,714,555	(510,150)	(691,234)	5,216,184	71%
Operating Income	341,047	(439,234)	(249,458)	(3,350,148)	546,367	110,573	(120,349)	(230,922)	(666,716)	3,229,798	
Fund Balance											
Beginning Balance (Unaudited)					11,019,303	11,019,303	11,019,303				
Audit Adjustment					-	75,484	75,484				
Beginning Balance (Audited)					11,019,303	11,094,787	11,094,787				
Operating Income					546,367	110,573	(120,349)				
Ending Fund Balance					11,565,670	11,205,359	10,974,437				
Fund Balance as a % of Expenses					68%	65%	62%				

LALA
Income Statement
As of Mar FY2023

	Actual			YTD	Budget							
	Jan	Feb	Mar	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current	
					Budget v2	Forecast	Forecast	Forecast vs. Current	Budget v2 vs. Current	Forecast Remaining	Forecast Spent	
KEY ASSUMPTIONS												
Enrollment Summary												
K-3					189	181	177	(4)	(12)			
4-6					166	162	153	(9)	(13)			
7-8					141	134	132	(2)	(9)			
9-12					200	197	187	(10)	(13)			
Total Enrolled					696	674	649	(25)	(47)			
ADA %												
K-3					96.0%	93.0%	93.0%	0.0%	-3.0%			
4-6					95.7%	93.0%	93.3%	0.3%	-2.4%			
7-8					95.0%	93.0%	91.9%	-1.1%	-3.1%			
9-12					95.0%	93.0%	93.0%	0.0%	-2.0%			
Average ADA %					95.4%	93.0%	92.8%	-0.2%	-2.6%			
ADA												
K-3					181.44	168.33	164.61	(3.72)	(16.83)			
4-6					158.83	150.66	142.72	(7.94)	(16.11)			
7-8					133.95	124.62	121.30	(3.32)	(12.65)			
9-12					190.00	183.21	173.87	(9.34)	(16.13)			
Total ADA					664.22	626.82	602.50	(24.32)	(61.72)			

LALA
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	440,267	440,267	334,345	3,039,971	5,264,206	5,026,864	4,837,815	(189,049)	(426,391)	1,797,844	63%
8012	Education Protection Account Entitlement	460,181	-	-	920,362	1,857,381	1,751,570	1,683,527	(68,043)	(173,854)	763,165	55%
8019	State Aid - Prior Years	-	(37,337)	-	(37,337)	-	-	-	-	-	37,337	
8096	Charter Schools in Lieu of Property Taxes	164,381	287,667	123,769	1,603,198	2,104,149	1,985,672	1,908,630	(77,042)	(195,520)	305,432	84%
SUBTOTAL - LCFF Entitlement		1,064,829	690,597	458,114	5,526,194	9,225,736	8,764,106	8,429,972	(334,134)	(795,764)	2,903,778	66%
Federal Revenue												
8181	Special Education - Entitlement	12,693	22,213	7,444	121,683	162,481	153,333	146,173	(7,160)	(16,309)	24,490	83%
8220	Child Nutrition Programs	178,170	-	62,203	322,376	541,238	527,961	533,476	5,515	(7,763)	211,100	60%
8291	Title I	-	184,768	-	184,768	323,707	323,707	313,517	(10,190)	(10,190)	128,749	59%
8292	Title II	-	24,597	-	24,597	44,342	44,342	30,988	(13,354)	(13,354)	6,391	79%
8293	Title III	-	-	8,601	8,601	34,836	34,836	34,403	(433)	(433)	25,802	25%
8294	Title IV	6,256	-	-	6,256	23,318	23,318	25,022	1,704	1,704	18,766	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	3	44,052	-	44,055	335,092	303,357	614,342	310,985	279,250	570,288	7%
8297	PY Federal - Not Accrued	-	-	-	115	-	115	115	-	115	-	100%
SUBTOTAL - Federal Revenue		197,121	275,630	78,248	712,450	1,465,014	1,410,968	1,698,035	287,067	233,021	985,585	42%
Other State Revenue												
8319	Other State Apportionments - Prior Years	68,007	-	-	81,324	-	81,327	81,327	-	81,327	3	100%
8381	Special Education - Entitlement (State)	50,786	88,876	36,548	493,624	650,085	613,481	494,050	(119,431)	(156,035)	426	100%
8520	Child Nutrition - State	49,107	-	30,682	101,362	58,908	108,592	111,378	2,786	52,470	10,016	91%
8545	School Facilities Apportionments	161,063	-	383,598	544,661	728,013	716,468	703,791	(12,678)	(24,223)	159,130	77%
8550	Mandated Cost Reimbursements	-	-	-	17,636	19,142	19,142	19,142	-	-	1,506	92%
8560	State Lottery Revenue	38,014	-	-	38,014	164,419	155,161	149,141	(6,020)	(15,278)	111,127	25%
8590	All Other State Revenue	-	-	-	897,644	3,847,211	3,050,374	3,438,683	388,309	(408,528)	2,541,039	26%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	79,584	-	-	327,178	-	884,262	884,262	-	884,262	557,084	37%
8596	ASES	-	-	231,462	231,462	356,094	356,094	356,094	-	-	124,632	65%
SUBTOTAL - Other State Revenue		446,561	88,876	682,290	2,732,904	5,823,872	5,984,902	6,237,868	252,966	413,995	3,504,963	44%
Local Revenue												
8660	Interest	1,059	931	967	8,573	15,000	15,000	15,000	-	-	6,427	57%
8699	All Other Local Revenue	0	-	-	0	-	-	-	-	-	(0)	
8714	Option 3 Grants	36,872	(8,436)	-	46,872	49,209	67,645	67,645	-	18,436	20,773	69%
8721	CMO Fees Revenue	-	-	-	-	976,933	989,444	833,313	(156,131)	(143,620)	833,313	0%
SUBTOTAL - Local Revenue		37,931	(7,505)	967	55,445	1,041,142	1,072,089	915,958	(156,131)	(125,184)	860,513	6%
Fundraising and Grants												
8802	Donations - Private	-	-	6,000	10,036	11,923	12,327	18,327	6,000	6,404	8,291	55%
8803	Fundraising	11,722	1,334	90,027	111,194	1,000	69,586	293,046	223,460	292,046	181,852	38%
8850	Donations - temporarily restricted	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
SUBTOTAL - Fundraising and Grants		11,722	1,334	96,027	121,230	13,923	82,913	312,373	229,460	298,450	191,143	39%
TOTAL REVENUE		1,758,164	1,048,932	1,315,646	9,148,224	17,569,688	17,314,978	17,594,206	279,228	24,518	8,445,982	52%

LALA
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent
								Current	Current		
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	244,936	239,056	255,106	1,956,665	3,204,296	3,068,978	3,033,840	35,138	170,457	1,077,174	64%
1103	2,200	1,540	6,020	27,140	62,915	62,915	56,389	6,526	6,526	29,249	48%
1300	54,572	54,572	77,092	519,665	728,311	728,311	728,311	-	-	208,646	71%
1900	19,294	23,033	13,084	144,942	214,105	214,105	195,128	18,977	18,977	50,186	74%
SUBTOTAL - Certificated Salaries	321,002	318,200	351,302	2,648,412	4,209,627	4,074,308	4,013,668	60,641	195,959	1,365,255	66%
Classified Salaries											
2100	31,885	37,114	42,596	275,290	389,115	387,516	387,673	(157)	1,442	112,383	71%
2300	11,133	11,133	11,133	99,600	133,000	133,000	133,000	-	-	33,400	75%
2400	25,643	20,888	23,722	225,145	303,664	303,664	297,934	5,730	5,730	72,789	76%
2900	26,282	26,033	29,134	231,547	301,845	288,768	288,768	-	13,077	57,220	80%
2930	21,120	18,824	20,630	165,417	207,671	207,671	207,671	-	-	42,254	80%
SUBTOTAL - Classified Salaries	116,063	113,993	127,215	997,000	1,335,296	1,320,619	1,315,046	5,573	20,250	318,046	76%
Employee Benefits											
3100	60,910	60,362	60,639	477,685	781,205	755,359	743,777	11,582	37,428	266,092	64%
3300	13,976	13,591	15,065	122,139	170,602	167,517	166,211	1,306	4,391	44,072	73%
3400	63,860	63,200	61,567	543,422	748,062	748,062	748,062	-	-	204,640	73%
3500	12,553	2,548	2,051	31,284	50,266	48,552	49,694	(1,142)	571	18,411	63%
3600	5,269	5,213	5,774	47,241	74,856	72,832	71,938	894	2,919	24,697	66%
3900	1,667	1,667	1,667	15,000	15,468	15,468	15,468	-	-	468	97%
SUBTOTAL - Employee Benefits	158,234	146,580	146,763	1,236,771	1,840,459	1,807,790	1,795,150	12,640	45,309	558,379	69%
Books & Supplies											
4100	-	-	-	32,084	67,782	67,782	67,782	-	-	35,698	47%
4200	-	28	-	3,541	7,889	7,889	7,889	-	-	4,348	45%
4315	368	910	4,866	15,723	23,000	23,000	25,000	(2,000)	(2,000)	9,277	63%
4320	3,110	-	11,235	142,782	201,554	201,554	205,910	(4,356)	(4,356)	63,128	69%
4325	1,474	2,456	39	42,701	86,845	86,845	84,845	2,000	2,000	42,144	50%
4330	3,712	3,401	2,802	62,648	73,402	73,402	76,402	(3,000)	(3,000)	13,754	82%
4350	-	-	-	10,159	8,000	10,314	10,314	-	(2,314)	155	98%
4352	40,010	27,848	31,387	285,469	356,094	356,094	356,094	-	-	70,626	80%
4400	29,310	7,957	17,231	74,363	11,684	72,031	77,017	(4,986)	(65,333)	2,654	97%
4410	-	378	-	11,955	17,796	14,114	13,493	621	4,303	1,538	89%
4710	66,778	75,664	68,502	580,906	600,146	641,000	667,374	(26,374)	(67,228)	86,467	87%
SUBTOTAL - Books and Supplies	144,762	118,643	136,062	1,262,331	1,454,192	1,554,025	1,592,119	(38,094)	(137,928)	329,789	79%
Services & Other Operating Expenses											
5200	98	1,159	3,475	16,131	25,260	25,260	25,260	-	-	9,129	64%
5300	394	1,992	2,230	14,342	26,806	26,806	26,806	-	-	12,465	54%
5400	11,491	11,491	11,491	156,920	132,635	171,000	171,000	-	(38,365)	14,080	92%
5605	814	4,606	2,591	25,442	39,742	39,742	39,742	-	-	14,300	64%
5610	90,556	90,556	90,556	815,003	1,086,671	1,086,671	1,086,671	-	-	271,668	75%
5615	8,970	8,970	8,970	80,045	113,981	113,981	113,981	-	-	33,936	70%
5617	-	-	-	35,525	45,000	45,000	45,000	-	-	9,475	79%
5803	-	-	-	33,784	26,488	34,000	34,000	-	(7,512)	216	99%
5807	-	1,950	-	2,105	11,550	11,550	11,550	-	-	9,445	18%
5809	10	-	32	57	448	448	448	-	-	391	13%
5810	12,858	9,200	16,640	125,308	184,311	184,311	184,311	-	-	59,004	68%

LALA
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current
					Budget v2	Forecast	Forecast	Forecast vs. Current	Budget v2 vs. Current	Forecast Remaining	Forecast Spent
5812 Business Services	6,391	6,071	1,240	47,924	76,906	76,906	76,906	-	-	28,982	62%
5813 College Readiness Expense	-	-	2,058	3,292	43,517	43,517	43,517	-	-	40,226	8%
5815 Consultants - Instructional	336,129	398,541	413,725	3,039,329	2,900,041	2,904,194	3,384,593	(480,399)	(484,552)	345,264	90%
5820 Consultants: Non Instructional	36,303	41,381	39,587	303,864	446,505	471,505	516,754	(45,249)	(70,249)	212,890	59%
5824 District Oversight Fees	6,420	11,235	9,810	67,590	92,257	87,641	84,300	3,341	7,958	16,710	80%
5836 Fingerprinting	-	-	-	-	1,460	1,460	1,460	-	-	1,460	0%
5839 Fundraising Expenses	15,293	3,750	2,274	31,317	-	27,586	86,551	(58,965)	(86,551)	55,234	36%
5845 Legal Fees	427	-	-	2,900	30,000	30,000	30,000	-	-	27,100	10%
5851 Marketing and Student Recruiting	-	-	-	-	7,000	7,000	7,000	-	-	7,000	0%
5857 Payroll Fees	5,769	5,737	5,628	46,249	50,002	50,002	50,002	-	-	3,753	92%
5858 CMO Fees Expense	-	-	-	-	976,933	989,444	833,313	156,131	143,620	833,313	0%
5860 Printing and Reproduction	-	-	-	85	4,715	4,715	4,715	-	-	4,630	2%
5863 Professional Development	80	22,524	125	192,663	303,843	307,929	307,929	-	(4,086)	115,266	63%
5866 Van Expenses	-	271	-	3,234	3,700	3,700	3,971	(271)	(271)	737	81%
5869 Special Education Contract Instructors	33,425	38,545	59,369	383,354	525,718	525,718	436,069	89,649	89,649	52,715	88%
5872 Special Education Encroachment	12,696	22,218	8,798	123,062	162,513	153,363	128,045	25,318	34,469	4,983	96%
5874 Sports	33,312	12,459	17,082	114,259	73,900	110,000	125,702	(15,702)	(51,802)	11,443	91%
5875 Staff Recruiting	(10)	1,200	2,147	17,379	21,891	21,891	21,891	-	-	4,512	79%
5877 Student Activities	1,838	15,672	16,526	47,660	51,500	51,500	75,935	(24,435)	(24,435)	28,275	63%
5878 Student Assessment	-	-	-	20,515	26,027	27,027	27,027	-	(1,000)	6,512	76%
5881 Student Information System	-	8,844	-	22,614	11,188	14,298	22,614	(8,316)	(11,427)	0	100%
5884 Substitutes	51,423	47,634	74,598	404,168	204,591	322,850	504,321	(181,471)	(299,730)	100,153	80%
5887 Technology Services	6,957	19,576	6,957	78,639	91,077	91,077	101,617	(10,540)	(10,540)	22,978	77%
5899 Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900 Communications	3,843	5,097	7,612	94,297	125,683	125,683	125,683	-	-	31,386	75%
5915 Postage and Delivery	1,570	73	240	4,803	9,726	9,726	9,726	-	-	4,923	49%
SUBTOTAL - Services & Other Operating Exp.	677,056	790,751	803,761	6,353,856	7,933,610	8,197,525	8,748,434	(550,909)	(814,825)	2,394,578	73%
Capital Outlay & Depreciation											
6900 Depreciation	-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	1,417,117	1,488,166	1,565,104	12,498,371	17,023,321	17,204,405	17,714,555	(510,150)	(691,234)	5,216,184	71%

LALA-HS/MS
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	614,768	373,445	258,819	3,133,066	5,280,932	5,090,612	4,890,698	(199,914)	(390,234)	1,757,632	64%
Federal Revenue	108,224	182,240	40,890	421,216	853,897	835,807	994,836	159,029	140,940	573,620	42%
Other State Revenues	236,716	50,506	401,303	1,443,623	3,312,149	3,432,421	3,586,305	153,885	274,156	2,142,682	40%
Local Revenues	22,764	(1,382)	-	32,764	34,111	45,493	45,493	-	11,382	12,729	72%
Fundraising and Grants	8,509	1,334	12,246	29,148	12,923	24,660	39,024	14,364	26,101	9,876	75%
Total Revenue	990,981	606,143	713,258	5,059,818	9,494,012	9,428,993	9,556,357	127,364	62,345	4,496,539	53%
Expenses											
Compensation and Benefits	301,627	295,883	324,942	2,463,009	3,832,909	3,684,945	3,667,892	17,053	165,017	1,204,882	67%
Books and Supplies	92,454	66,897	71,837	791,539	849,570	920,479	970,508	(50,030)	(120,938)	178,969	82%
Services and Other Operating Expenditures	372,711	464,503	488,042	3,626,174	4,345,807	4,495,023	4,920,536	(425,513)	(574,729)	1,294,362	74%
Depreciation	-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	766,792	827,282	884,821	6,880,722	9,176,787	9,248,948	9,707,438	(458,490)	(530,650)	2,826,715	71%
Operating Income	224,189	(221,139)	(171,563)	(1,820,905)	317,224	180,046	(151,081)	(331,126)	(468,305)	1,669,824	
Fund Balance											
Beginning Balance (Unaudited)					5,913,571	5,913,571	5,913,571				
Audit Adjustment					-	41,333	41,333				
Beginning Balance (Audited)					5,913,571	5,954,904	5,954,904				
Operating Income					317,224	180,046	(151,081)				
Ending Fund Balance					6,230,795	6,134,950	5,803,823				
Fund Balance as a % of Expenses					68%	66%	60%				
KEY ASSUMPTIONS											
Enrollment Summary											
4-6					53	53	52	(1)	(1)		
7-8					141	134	132	(2)	(9)		
9-12					200	197	187	(10)	(13)		
Total Enrolled					394	384	371	(13)	(23)		
ADA %											
4-6					95.0%	93.0%	93.0%	0.0%	-2.0%		
7-8					95.0%	93.0%	91.9%	-1.1%	-3.1%		
9-12					95.0%	93.0%	93.0%	0.0%	-2.0%		
Average ADA %					95.0%	93.0%	92.6%	-0.4%	-2.4%		
ADA											
4-6					50.35	49.29	48.36	(0.93)	(1.99)		
7-8					133.95	124.62	121.30	(3.32)	(12.65)		
9-12					190.00	183.21	173.87	(9.34)	(16.13)		
Total ADA					374.30	357.12	343.53	(13.59)	(30.77)		
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	247,308	247,308	188,148	1,710,917	3,100,021	3,009,803	2,889,073	(120,730)	(210,948)	1,178,156	59%
8012 Education Protection Account Entitlement	274,046	-	-	548,092	995,185	949,506	913,374	(36,133)	(81,811)	365,282	60%
8019 State Aid - Prior Years	-	(37,337)	-	(37,337)	-	-	-	-	-	37,337	

LALA-HS/MS
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
8096	Charter Schools in Lieu of Property Taxes	93,414	163,474	70,671	911,394	1,185,726	1,131,303	1,088,252	(43,051)	(97,475)	176,858	84%
SUBTOTAL - LCFF Entitlement		614,768	373,445	258,819	3,133,066	5,280,932	5,090,612	4,890,698	(199,914)	(390,234)	1,757,632	64%
Federal Revenue												
8181	Special Education - Entitlement	7,213	12,623	4,255	69,174	91,561	87,359	83,344	(4,015)	(8,217)	14,170	83%
8220	Child Nutrition Programs	97,572	-	33,320	175,556	299,155	285,231	300,403	15,172	1,248	124,846	58%
8291	Title I	-	108,712	-	108,712	180,845	180,845	166,663	(14,182)	(14,182)	57,951	65%
8292	Title II	-	16,853	-	16,853	18,120	18,120	18,011	(109)	(109)	1,158	94%
8293	Title III	-	-	3,315	3,315	12,957	12,957	13,261	304	304	9,946	25%
8294	Title IV	3,439	-	-	3,439	13,318	13,318	13,754	436	436	10,315	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	(0)	44,052	-	44,052	237,941	237,863	399,286	161,423	161,345	355,235	11%
8297	PY Federal - Not Accrued	-	-	-	115	-	115	115	-	115	-	100%
SUBTOTAL - Federal Revenue		108,224	182,240	40,890	421,216	853,897	835,807	994,836	159,029	140,940	573,620	42%
Other State Revenue												
8319	Other State Apportionments - Prior Years	58,589	-	-	58,589	-	58,589	58,589	-	58,589	0	100%
8381	Special Education - Entitlement (State)	28,860	50,506	34,681	294,425	366,335	349,520	281,695	(67,826)	(84,640)	(12,730)	105%
8520	Child Nutrition - State	26,690	-	16,568	54,899	29,916	56,000	60,878	4,878	30,963	5,979	90%
8545	School Facilities Apportionments	91,444	-	217,790	309,234	397,808	397,808	397,808	-	-	88,574	78%
8550	Mandated Cost Reimbursements	-	-	-	12,500	13,510	13,510	13,510	-	-	1,010	93%
8560	State Lottery Revenue	16,981	-	-	16,981	92,653	88,400	85,036	(3,364)	(7,617)	68,055	20%
8590	All Other State Revenue	-	-	-	506,551	2,208,446	2,107,871	2,328,067	220,196	119,621	1,821,516	22%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	14,152	-	-	58,180	-	157,240	157,240	-	157,240	99,060	37%
8596	ASES	-	-	132,264	132,264	203,482	203,482	203,482	-	-	71,218	65%
SUBTOTAL - Other State Revenue		236,716	50,506	401,303	1,443,623	3,312,149	3,432,421	3,586,305	153,885	274,156	2,142,682	40%
Local Revenue												
8699	All Other Local Revenue	0	-	-	0	-	-	-	-	-	(0)	
8714	Option 3 Grants	22,764	(1,382)	-	32,764	34,111	45,493	45,493	-	11,382	12,729	72%
SUBTOTAL - Local Revenue		22,764	(1,382)	-	32,764	34,111	45,493	45,493	-	11,382	12,729	72%
Fundraising and Grants												
8802	Donations - Private	-	-	-	2,369	11,923	10,660	10,660	-	(1,263)	8,291	22%
8803	Fundraising	8,509	1,334	12,246	26,779	1,000	14,000	28,364	14,364	27,364	1,585	94%
SUBTOTAL - Fundraising and Grants		8,509	1,334	12,246	29,148	12,923	24,660	39,024	14,364	26,101	9,876	75%
TOTAL REVENUE		990,981	606,143	713,258	5,059,818	9,494,012	9,428,993	9,556,357	127,364	62,345	4,496,539	53%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	130,317	129,811	149,498	1,057,617	1,750,712	1,637,779	1,631,932	5,847	118,780	574,316	65%
1103	Teacher - Substitute Pay	2,200	1,320	6,020	26,920	51,515	51,515	44,989	6,526	6,526	18,069	60%
1300	Certificated Supervisor & Administrator Salaries	14,676	14,676	17,076	137,483	205,309	205,309	205,309	-	-	67,826	67%
1900	Certificated Other Salaries	9,748	13,487	7,075	72,111	99,845	99,845	94,808	5,037	5,037	22,697	76%
SUBTOTAL - Certificated Salaries		156,941	159,293	179,669	1,294,130	2,107,381	1,994,448	1,977,038	17,410	130,343	682,908	65%
Classified Salaries												
2100	Classified Instructional Aide Salaries	15,278	16,920	19,635	130,562	196,346	194,746	200,650	(5,904)	(4,305)	70,088	65%
2400	Classified Clerical & Office Salaries	16,068	13,548	15,617	143,897	192,167	192,167	189,302	2,865	2,865	45,405	76%
2900	Classified Other Salaries	18,206	18,252	20,177	164,623	225,153	218,614	218,614	-	6,538	53,991	75%
2930	Other Classified - Maintenance/grounds	13,560	11,901	13,060	111,064	148,093	148,093	148,093	-	-	37,029	75%

LALA-HS/MS
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast	% Current Forecast
								Current Forecast	Current Forecast	Remaining	Spent
SUBTOTAL - Classified Salaries	63,112	60,621	68,489	550,146	761,758	753,620	756,659	(3,039)	5,099	206,513	73%
Employee Benefits											
3100 STRS	29,689	30,167	31,815	229,061	393,683	372,112	368,787	3,325	24,895	139,726	62%
3300 OASDI-Medicare-Alternative	7,040	6,914	7,813	62,487	91,697	89,437	89,417	20	2,280	26,930	70%
3400 Health & Welfare Benefits	35,885	34,938	33,085	287,132	411,956	411,956	411,956	-	-	124,824	70%
3500 Unemployment Insurance	6,304	1,294	1,074	15,801	27,701	26,273	27,130	(857)	571	11,329	58%
3600 Workers Comp Insurance	2,656	2,656	2,997	24,253	38,733	37,099	36,905	194	1,828	12,652	66%
SUBTOTAL - Employee Benefits	81,574	75,968	76,784	618,733	963,769	936,877	934,194	2,682	29,575	315,461	66%
Books & Supplies											
4100 Approved Textbooks & Core Curricula Materials	-	-	-	16,412	16,800	16,800	16,800	-	-	388	98%
4200 Books & Other Reference Materials	-	19	-	1,089	2,850	2,850	2,850	-	-	1,761	38%
4315 Custodial Supplies	368	910	2,607	8,888	13,000	13,000	15,000	(2,000)	(2,000)	6,113	59%
4320 Educational Software	500	-	8,360	123,664	156,957	156,957	161,313	(4,356)	(4,356)	37,649	77%
4325 Instructional Materials & Supplies	1,474	1,441	39	36,048	62,845	62,845	62,845	-	-	26,797	57%
4330 Office Supplies	1,945	2,600	1,876	38,074	37,000	37,000	40,000	(3,000)	(3,000)	1,926	95%
4350 Uniforms	-	-	-	8,798	6,500	8,814	8,814	-	(2,314)	16	100%
4352 ASES	21,451	12,844	15,033	169,220	203,482	203,482	203,482	-	-	34,262	83%
4400 Noncapitalized Equipment	29,310	6,157	17,231	68,538	6,769	66,116	69,102	(2,986)	(62,333)	564	99%
4410 Classroom Furniture, Equipment & Supplies	-	378	-	10,734	14,296	11,614	10,993	621	3,303	259	98%
4710 Student Food Services	37,406	42,548	26,691	310,075	329,071	341,000	379,309	(38,309)	(50,239)	69,234	82%
SUBTOTAL - Books and Supplies	92,454	66,897	71,837	791,539	849,570	920,479	970,508	(50,030)	(120,938)	178,969	82%
Services & Other Operating Expenses											
5200 Travel & Conferences	(159)	710	410	8,241	10,000	10,000	10,000	-	-	1,759	82%
5300 Dues & Memberships	197	1,865	1,264	8,752	16,379	16,379	16,379	-	-	7,627	53%
5400 Insurance	7,661	7,661	7,661	104,613	88,423	116,000	116,000	-	(27,577)	11,387	90%
5605 Equipment Leases	543	3,075	1,727	17,014	23,586	23,586	23,586	-	-	6,572	72%
5610 Rent	49,673	49,673	49,673	447,053	596,071	596,071	596,071	-	-	149,018	75%
5615 Repairs and Maintenance - Building	4,485	4,485	4,485	42,835	60,161	60,161	60,161	-	-	17,326	71%
5617 Repairs and Maintenance - Other Equipment	-	-	-	26,374	30,000	30,000	30,000	-	-	3,626	88%
5807 Family Outreach	-	1,950	-	2,053	6,500	6,500	6,500	-	-	4,447	32%
5810 COVID Contracted Services (nursing, etc)	8,572	6,133	11,093	83,538	130,467	130,467	130,467	-	-	46,929	64%
5813 College Readiness Expense	-	-	2,058	3,292	43,517	43,517	43,517	-	-	40,226	8%
5815 Consultants - Instructional	169,439	211,931	236,165	1,617,029	1,469,991	1,469,991	1,801,542	(331,551)	(331,551)	184,513	90%
5820 Consultants: Non Instructional	27,076	28,485	28,870	214,418	270,079	270,079	320,328	(50,249)	(50,249)	105,910	67%
5824 District Oversight Fees	3,715	6,502	5,619	39,056	52,809	50,906	48,907	1,999	3,902	9,851	80%
5836 Fingerprinting	-	-	-	-	1,010	1,010	1,010	-	-	1,010	0%
5851 Marketing and Student Recruiting	-	-	-	-	4,500	4,500	4,500	-	-	4,500	0%
5858 CMO Fees Expense	-	-	-	-	550,519	563,719	475,134	88,585	75,386	475,134	0%
5860 Printing and Reproduction	-	-	-	85	2,715	2,715	2,715	-	-	2,630	3%
5863 Professional Development	80	19,958	-	115,216	142,750	146,836	146,836	-	(4,086)	31,620	78%
5866 Van Expenses	-	271	-	1,753	2,200	2,200	2,471	(271)	(271)	719	71%
5869 Special Education Contract Instructors	18,160	26,205	42,409	255,768	340,718	340,718	291,069	49,649	49,649	35,301	88%
5872 Special Education Encroachment	7,214	12,626	7,788	72,720	91,579	87,376	73,008	14,368	18,572	288	100%
5874 Sports	33,312	12,459	17,082	114,259	68,900	105,000	120,702	(15,702)	(51,802)	6,443	95%
5875 Staff Recruiting	(7)	800	1,431	11,586	14,594	14,594	14,594	-	-	3,008	79%
5877 Student Activities	1,831	15,395	14,495	40,694	25,000	25,000	49,435	(24,435)	(24,435)	8,741	82%
5878 Student Assessment	-	-	-	12,948	12,509	13,509	13,509	-	(1,000)	560	96%
5881 Student Information System	-	5,896	-	16,464	7,458	10,569	16,464	(5,895)	(9,006)	-	100%
5884 Substitutes	32,919	31,188	45,882	253,718	137,601	207,850	349,321	(141,471)	(211,720)	95,603	73%
5887 Technology Services	4,638	13,787	4,638	53,555	56,020	56,020	66,560	(10,540)	(10,540)	13,005	80%
5900 Communications	2,562	3,398	5,075	60,043	83,351	83,351	83,351	-	-	23,308	72%

LALA-HS/MS
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5915	Postage and Delivery	801	49	218	3,096	6,400	6,400	6,400	-	-	3,304	48%
SUBTOTAL - Services & Other Operating Exp.		372,711	464,503	488,042	3,626,174	4,345,807	4,495,023	4,920,536	(425,513)	(574,729)	1,294,362	74%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%
Other Outflows												
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES		766,792	827,282	884,821	6,880,722	9,176,787	9,248,948	9,707,438	(458,490)	(530,650)	2,826,715	71%

LALPA
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
8181	Special Education - Entitlement	5,480	9,590	3,189	52,509	70,920	65,974	62,829	(3,145)	(8,092)	10,320	84%
8220	Child Nutrition Programs	80,598	-	28,883	146,819	242,083	242,730	233,073	(9,657)	(9,010)	86,254	63%
8291	Title I	-	76,056	-	76,056	142,862	142,862	146,854	3,992	3,992	70,798	52%
8292	Title II	-	7,744	-	7,744	26,222	26,222	12,977	(13,245)	(13,245)	5,233	60%
8293	Title III	-	-	5,286	5,286	21,879	21,879	21,142	(737)	(737)	15,856	25%
8294	Title IV	2,817	-	-	2,817	10,000	10,000	11,268	1,268	1,268	8,451	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	3	-	-	3	97,151	65,494	215,056	149,562	117,905	215,053	0%
SUBTOTAL - Federal Revenue		88,898	93,390	37,358	291,234	611,117	575,161	703,199	128,038	92,081	411,965	41%
Other State Revenue												
8319	Other State Apportionments - Prior Years	9,418	-	-	22,735	-	22,738	22,738	-	22,738	3	100%
8381	Special Education - Entitlement (State)	21,926	38,370	1,867	199,199	283,751	263,961	212,355	(51,605)	(71,395)	13,156	94%
8520	Child Nutrition - State	22,417	-	14,114	46,463	28,992	52,592	50,499	(2,092)	21,507	4,036	92%
8545	School Facilities Apportionments	69,618	-	165,808	235,427	330,205	318,661	305,983	(12,678)	(24,223)	70,556	77%
8550	Mandated Cost Reimbursements	-	-	-	5,136	5,632	5,632	5,632	-	-	496	91%
8560	State Lottery Revenue	21,033	-	-	21,033	71,766	66,761	64,105	(2,656)	(7,661)	43,072	33%
8590	All Other State Revenue	-	-	-	391,093	1,638,765	942,503	1,110,616	168,113	(528,149)	719,523	35%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	65,432	-	-	268,998	-	727,022	727,022	-	727,022	458,024	37%
8596	ASES	-	-	99,198	99,198	152,612	152,612	152,612	-	-	53,414	65%
SUBTOTAL - Other State Revenue		209,845	38,370	280,987	1,289,281	2,511,723	2,552,481	2,651,562	99,081	139,839	1,362,281	49%
Local Revenue												
8714	Option 3 Grants	14,108	(7,054)	-	14,108	15,098	22,152	22,152	-	7,054	8,044	64%
SUBTOTAL - Local Revenue		14,108	(7,054)	-	14,108	15,098	22,152	22,152	-	7,054	8,044	64%
Fundraising and Grants												
8802	Donations - Private	-	-	-	1,667	-	1,667	1,667	-	1,667	-	100%
8803	Fundraising	3,213	-	50	6,684	-	8,000	8,000	-	8,000	1,316	84%
8850	Donations - temporarily restricted	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
SUBTOTAL - Fundraising and Grants		3,213	-	50	8,351	1,000	10,667	10,667	-	9,667	2,316	78%
TOTAL REVENUE		766,124	441,858	517,690	3,996,102	7,083,743	6,833,955	6,926,854	92,899	(156,889)	2,930,752	58%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	114,620	109,245	105,608	899,049	1,453,584	1,431,198	1,401,907	29,291	51,677	502,858	64%
1103	Teacher - Substitute Pay	-	220	-	220	11,400	11,400	11,400	-	-	11,180	2%
1300	Certificated Supervisor & Administrator Salaries	5,938	5,938	5,938	53,438	72,975	72,975	72,975	-	-	19,538	73%
1900	Certificated Other Salaries	9,546	9,546	6,008	72,830	114,260	114,260	100,320	13,940	13,940	27,490	73%
SUBTOTAL - Certificated Salaries		130,103	124,949	117,554	1,025,537	1,652,219	1,629,833	1,586,602	43,231	65,617	561,066	65%
Classified Salaries												
2100	Classified Instructional Aide Salaries	16,607	20,194	22,961	144,729	192,770	192,770	187,023	5,747	5,747	42,294	77%
2400	Classified Clerical & Office Salaries	9,575	7,340	8,105	81,248	111,497	111,497	108,632	2,865	2,865	27,384	75%
2900	Classified Other Salaries	8,076	7,780	8,957	66,924	76,692	76,692	70,154	-	6,538	3,229	95%
2930	Other Classified - Maintenance/grounds	7,560	6,924	7,570	54,353	59,579	59,579	59,579	-	-	5,225	91%
SUBTOTAL - Classified Salaries		41,818	42,238	47,593	347,254	440,537	433,999	425,387	8,612	15,151	78,133	82%
Employee Benefits												
3100	STRS	24,735	23,709	22,338	190,250	308,830	304,555	296,298	8,257	12,533	106,048	64%
3300	OASDI-Medicare-Alternative	5,498	5,259	5,199	46,364	59,847	59,022	57,737	1,286	2,110	11,372	80%

LALPA
Income Statement
As of Mar FY2023

		Actual			YTD	Budget						
		Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
3400	Health & Welfare Benefits	23,218	23,510	23,730	214,321	283,313	283,313	283,313	-	-	68,992	76%
3500	Unemployment Insurance	4,934	990	712	12,106	20,851	20,565	20,851	(286)	-	8,745	58%
3600	Workers Comp Insurance	2,071	2,016	1,994	17,848	28,252	27,862	27,162	700	1,090	9,313	66%
SUBTOTAL - Employee Benefits		60,457	55,484	53,973	480,890	701,094	695,318	685,361	9,957	15,734	204,470	70%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	15,672	50,982	50,982	50,982	-	-	35,310	31%
4200	Books & Other Reference Materials	-	9	-	2,451	5,000	5,000	5,000	-	-	2,549	49%
4315	Custodial Supplies	-	-	2,259	6,836	10,000	10,000	10,000	-	-	3,164	68%
4320	Educational Software	2,610	-	2,875	19,118	44,597	44,597	44,597	-	-	25,479	43%
4325	Instructional Materials & Supplies	-	1,014	-	6,653	24,000	24,000	22,000	2,000	2,000	15,347	30%
4330	Office Supplies	1,603	802	927	24,202	35,000	35,000	35,000	-	-	10,798	69%
4350	Uniforms	-	-	-	1,361	1,500	1,500	1,500	-	-	139	91%
4352	ASES	18,559	15,004	16,354	116,249	152,612	152,612	152,612	-	-	36,363	76%
4400	Noncapitalized Equipment	-	1,800	-	5,666	3,000	4,000	6,000	(2,000)	(3,000)	334	94%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	1,221	3,500	2,500	2,500	-	1,000	1,279	49%
4710	Student Food Services	29,372	33,116	41,811	270,831	271,075	300,000	288,065	11,935	(16,989)	17,233	94%
SUBTOTAL - Books and Supplies		52,144	51,746	64,225	470,260	601,266	630,191	618,255	11,935	(16,989)	147,995	76%
Services & Other Operating Expenses												
5200	Travel & Conferences	(79)	407	(11)	4,285	10,000	10,000	10,000	-	-	5,715	43%
5300	Dues & Memberships	197	127	966	5,120	8,100	8,100	8,100	-	-	2,980	63%
5400	Insurance	3,830	3,830	3,830	52,307	44,212	55,000	55,000	-	(10,788)	2,693	95%
5605	Equipment Leases	271	1,530	864	8,428	16,156	16,156	16,156	-	-	7,728	52%
5610	Rent	40,883	40,883	40,883	367,950	490,600	490,600	490,600	-	-	122,650	75%
5615	Repairs and Maintenance - Building	4,485	4,485	4,485	37,210	53,820	53,820	53,820	-	-	16,610	69%
5617	Repairs and Maintenance - Other Equipment	-	-	-	9,150	15,000	15,000	15,000	-	-	5,850	61%
5807	Family Outreach	-	-	-	52	4,000	4,000	4,000	-	-	3,948	1%
5810	COVID Contracted Services (nursing, etc)	4,286	3,067	5,547	41,769	53,844	53,844	53,844	-	-	12,075	78%
5815	Consultants - Instructional	166,690	186,610	177,560	1,422,300	1,430,050	1,434,203	1,583,051	(148,848)	(153,001)	160,751	90%
5820	Consultants: Non Instructional	6,827	10,495	8,317	67,846	147,626	147,626	142,626	5,000	5,000	74,780	48%
5824	District Oversight Fees	2,705	4,733	4,191	28,534	39,448	36,735	35,393	1,342	4,055	6,859	81%
5836	Fingerprinting	-	-	-	-	450	450	450	-	-	450	0%
5851	Marketing and Student Recruiting	-	-	-	-	2,500	2,500	2,500	-	-	2,500	0%
5858	CMO Fees Expense	-	-	-	-	426,414	425,725	358,179	67,546	68,234	358,179	0%
5860	Printing and Reproduction	-	-	-	-	2,000	2,000	2,000	-	-	2,000	0%
5863	Professional Development	-	2,416	-	76,439	154,000	154,000	154,000	-	-	77,561	50%
5866	Van Expenses	-	-	-	1,481	1,500	1,500	1,500	-	-	19	99%
5869	Special Education Contract Instructors	15,265	12,340	16,959	127,586	185,000	185,000	145,000	40,000	40,000	17,414	88%
5872	Special Education Encroachment	5,482	9,592	1,010	50,342	70,934	65,987	55,037	10,950	15,897	4,695	91%
5874	Sports	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5875	Staff Recruiting	(3)	400	716	5,793	7,297	7,297	7,297	-	-	1,504	79%
5877	Student Activities	7	276	2,032	6,966	26,500	26,500	26,500	-	-	19,534	26%
5878	Student Assessment	-	-	-	7,567	13,518	13,518	13,518	-	-	5,951	56%
5881	Student Information System	-	2,948	-	6,150	3,729	3,729	6,150	(2,421)	(2,421)	0	100%
5884	Substitutes	18,504	16,446	28,716	150,450	66,990	115,000	155,000	(40,000)	(88,010)	4,550	97%
5887	Technology Services	2,319	5,789	2,319	25,084	35,057	35,057	35,057	-	-	9,973	72%
5900	Communications	1,281	1,699	2,537	34,254	41,103	41,103	41,103	-	-	6,849	83%
5915	Postage and Delivery	770	24	22	1,707	3,000	3,000	3,000	-	-	1,293	57%
SUBTOTAL - Services & Other Operating Exp.		273,719	308,099	300,944	2,538,771	3,357,848	3,412,451	3,478,881	(66,431)	(121,033)	940,110	73%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%

LALPA
Income Statement
As of Mar FY2023

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	558,241	582,516	584,289	4,862,713	6,854,601	6,903,427	6,896,122	7,305	(41,521)	2,033,409	71%

**Home Office
Income Statement
As of Mar FY2023**

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current	Approved Budget v2 vs. Current	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	1,059	931	967	8,573	991,933	1,004,444	848,313	(156,131)	(143,620)	839,740	1%
Fundraising and Grants	-	-	83,731	83,731	-	47,586	262,682	215,096	262,682	178,951	32%
Total Revenue	1,059	931	84,698	92,304	991,933	1,052,030	1,110,995	58,965	119,062	1,018,691	8%
Expenses											
Compensation and Benefits	61,295	60,219	81,218	565,494	758,623	758,623	758,623	-	-	193,129	75%
Books and Supplies	164	-	-	531	3,356	3,356	3,356	-	-	2,825	16%
Services and Other Operating Expenditures	30,625	18,149	14,775	188,911	229,954	290,052	349,017	(58,965)	(119,063)	160,106	54%
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	92,084	78,369	95,993	754,936	991,933	1,052,030	1,110,995	(58,965)	(119,063)	356,059	68%
Operating Income	(91,026)	(77,438)	(11,296)	(662,632)	0	(0)	(0)	-	(1)	662,632	
Fund Balance											
Beginning Balance (Unaudited)					12,216	12,216	12,216				
Audit Adjustment					-	(2,351)	(2,351)				
Beginning Balance (Audited)					12,216	9,865	9,865				
Operating Income					0	(0)	(0)				
Ending Fund Balance					12,217	9,865	9,865				
Fund Balance as a % of Expenses					1%	1%	1%				
Local Revenue											
8660 Interest	1,059	931	967	8,573	15,000	15,000	15,000	-	-	6,427	57%
8721 CMO Fees Revenue	-	-	-	-	976,933	989,444	833,313	(156,131)	(143,620)	833,313	0%
SUBTOTAL - Local Revenue	1,059	931	967	8,573	991,933	1,004,444	848,313	(156,131)	(143,620)	839,740	1%
Fundraising and Grants											
8802 Donations - Private	-	-	6,000	6,000	-	-	6,000	6,000	6,000	-	100%
8803 Fundraising	-	-	77,731	77,731	-	47,586	256,682	209,096	256,682	178,951	30%
SUBTOTAL - Fundraising and Grants	-	-	83,731	83,731	-	47,586	262,682	215,096	262,682	178,951	32%
TOTAL REVENUE	1,059	931	84,698	92,304	991,933	1,052,030	1,110,995	58,965	119,062	1,018,691	8%
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1300 Certificated Supervisor & Administrator Salaries	33,958	33,958	54,079	328,745	450,027	450,027	450,027	-	-	121,282	73%
1900 Certificated Other Salaries	-	-	-	-	0	0	0	-	-	0	0%
SUBTOTAL - Certificated Salaries	33,958	33,958	54,079	328,745	450,027	450,027	450,027	-	-	121,282	73%
Classified Salaries											
2300 Classified Supervisor & Administrator Salaries	11,133	11,133	11,133	99,600	133,000	133,000	133,000	-	-	33,400	75%
SUBTOTAL - Classified Salaries	11,133	11,133	11,133	99,600	133,000	133,000	133,000	-	-	33,400	75%

**Home Office
Income Statement
As of Mar FY2023**

	Actual			YTD	Budget						
	Jan	Feb	Mar	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent
								Current Forecast	Current Forecast		
Employee Benefits											
3100 STRS	6,486	6,486	6,486	58,374	78,692	78,692	78,692	-	-	20,318	74%
3300 OASDI-Medicare-Alternative	1,438	1,417	2,053	13,288	19,058	19,058	19,058	-	-	5,769	70%
3400 Health & Welfare Benefits	4,756	4,752	4,752	41,969	52,794	52,794	52,794	-	-	10,824	79%
3500 Unemployment Insurance	1,315	264	266	3,376	1,714	1,714	1,714	-	-	(1,663)	197%
3600 Workers Comp Insurance	541	541	783	5,140	7,871	7,871	7,871	-	-	2,731	65%
3900 Other Employee Benefits	1,667	1,667	1,667	15,000	15,468	15,468	15,468	-	-	468	97%
SUBTOTAL - Employee Benefits	16,203	15,128	16,006	137,148	175,596	175,596	175,596	-	-	38,447	78%
Books & Supplies											
4200 Books & Other Reference Materials	-	-	-	-	39	39	39	-	-	39	0%
4330 Office Supplies	164	-	-	372	1,402	1,402	1,402	-	-	1,029	27%
4400 Noncapitalized Equipment	-	-	-	159	1,915	1,915	1,915	-	-	1,756	8%
SUBTOTAL - Books and Supplies	164	-	-	531	3,356	3,356	3,356	-	-	2,825	16%
Services & Other Operating Expenses											
5200 Travel & Conferences	336	42	3,076	3,604	5,260	5,260	5,260	-	-	1,656	69%
5300 Dues & Memberships	-	-	-	470	2,327	2,327	2,327	-	-	1,857	20%
5803 Accounting Fees	-	-	-	33,784	26,488	34,000	34,000	-	(7,512)	216	99%
5807 Family Outreach	-	-	-	-	1,050	1,050	1,050	-	-	1,050	0%
5809 Banking Fees	10	-	32	57	448	448	448	-	-	391	13%
5812 Business Services	6,391	6,071	1,240	47,924	76,906	76,906	76,906	-	-	28,982	62%
5820 Consultants: Non Instructional	2,400	2,400	2,400	21,600	28,800	53,800	53,800	-	(25,000)	32,200	40%
5839 Fundraising Expenses	15,293	3,750	2,274	31,317	-	27,586	86,551	(58,965)	(86,551)	55,234	36%
5845 Legal Fees	427	-	-	2,900	30,000	30,000	30,000	-	-	27,100	10%
5857 Payroll Fees	5,769	5,737	5,628	46,249	50,002	50,002	50,002	-	-	3,753	92%
5863 Professional Development	-	150	125	1,007	7,093	7,093	7,093	-	-	6,086	14%
5899 Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900 Communications	-	-	-	-	1,229	1,229	1,229	-	-	1,229	0%
5915 Postage and Delivery	-	-	-	-	326	326	326	-	-	326	0%
SUBTOTAL - Services & Other Operating Exp.	30,625	18,149	14,775	188,911	229,954	290,052	349,017	(58,965)	(119,063)	160,106	54%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	92,084	78,369	95,993	754,936	991,933	1,052,030	1,110,995	(58,965)	(119,063)	356,059	68%