

# Los Angeles Leadership Academy

## Monthly Financial Update

### 2021-22 Forecast Update – December

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JANUARY 18, 2022



1. State Budget Update
2. 2021-2022 Forecast Update
3. Exhibits

# State Budget Update



# Plans Due Throughout 2021-22



**All plans below require board approval**

Feb 28, 2022

- LCAP One-Time Supplement & YTD Annual Update

April 1, 2022

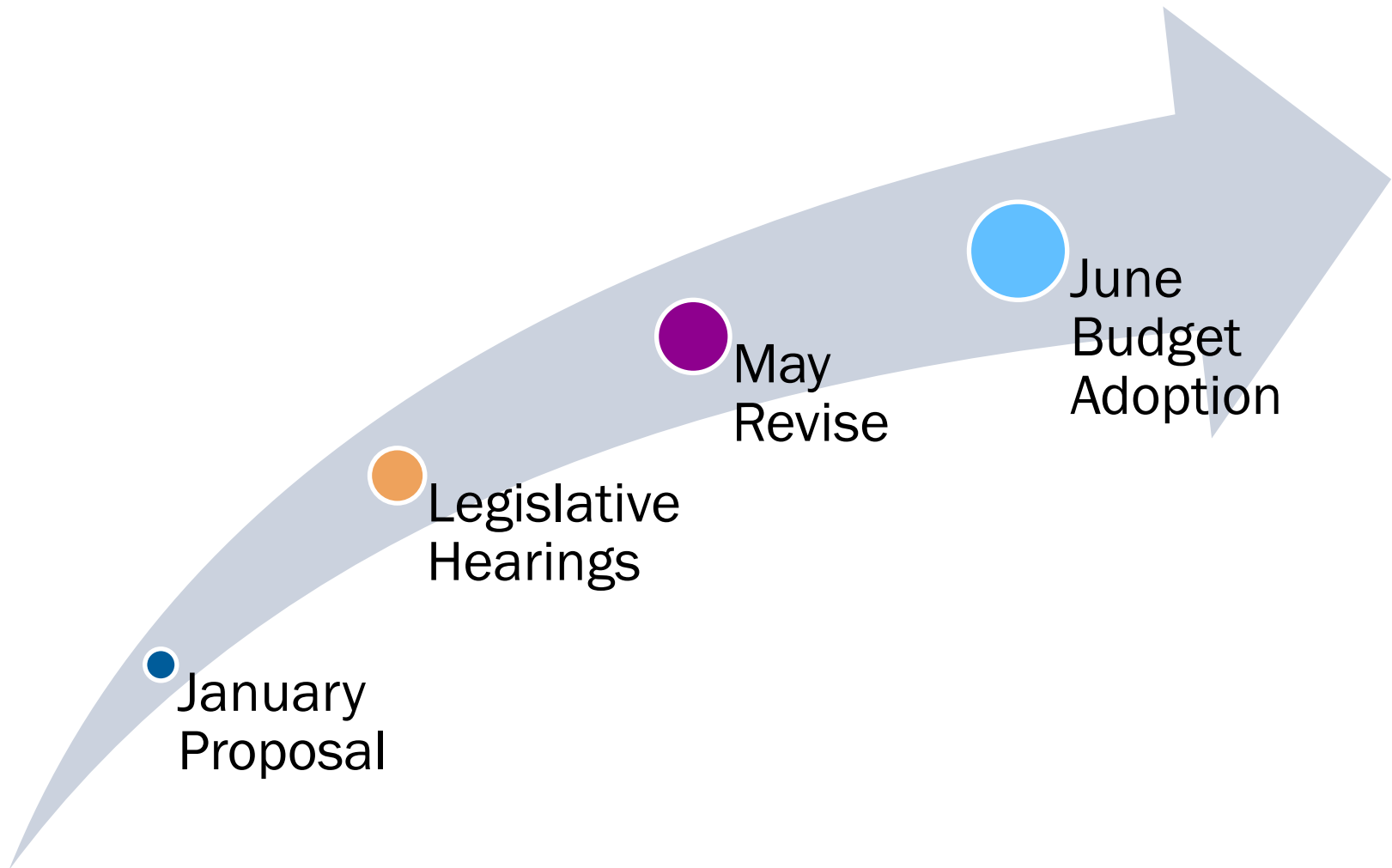
- A-G Completion Plan
- Two separate board meetings

June 30, 2022

- Pre-K Planning

# State Budget Process

Iterative process with many changes to Governor's Proposal



# Governor's January Proposal Summary



## LCFF

*+\$460K at 705 ADA (LALA-398, LALPA-307)*

- COLA of 5.33%
- Districts may choose between three ADA options – CY, PY, 3 Year Avg.
- Governor “to explore options for providing declining enrollment protection for charter schools.”

## SPED

*+\$60K*

- ~\$85/ADA increase
- SPED addendum to LCAP
- Funding formula adjusted to calculate at LEA level – not SELPA level

## ELOP

*\$420K in 2021-22*

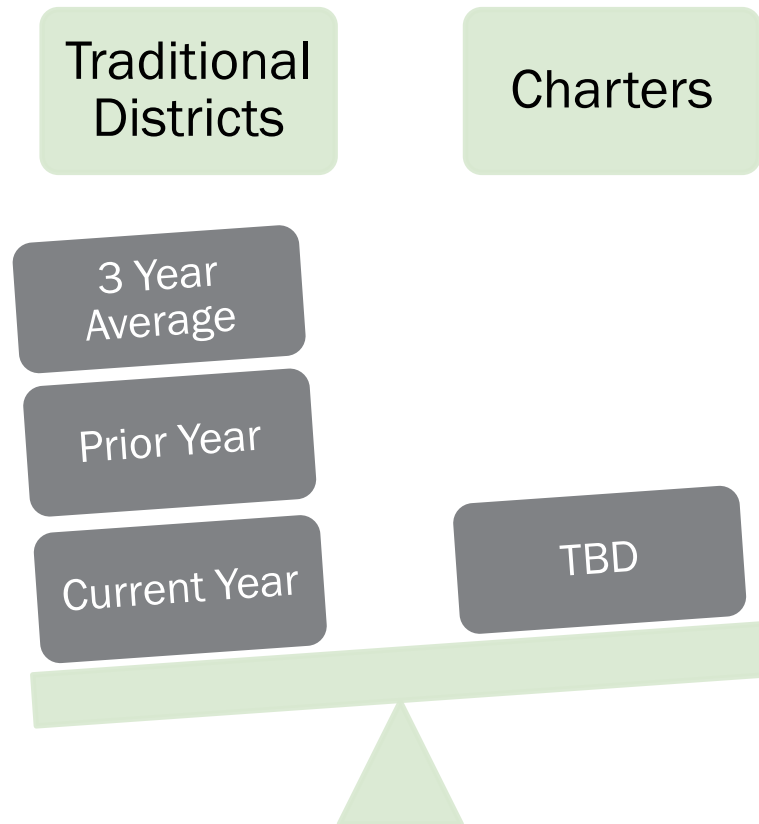
- 2.5x funding compared to this year
- Plus, one-time infrastructure investment with arts & music focus

## Other

- TK, College & Career Pathways, Meals, independent study flexibility
- SB740: \$30M for remodeling, deferred maintenance, equipment, site improvements and renovations to mitigate COVID spread

# Declining Enrollment & Attendance Relief

Amended calculation gives districts three options to drive funding



Gov. will “explore options for providing declining enrollment protection to charter schools”

## Similar grants aimed at providing additional supplementary support

### ELO Grant (ELO-G)

One time funding (spend by Sep 2024)

LALA - \$353k  
LALPA - \$235k

Budgeted in FY22

Plan approved in Spring 21

#### Requirements

- Extended learning & add'l services
- 10% for Paraprofessionals
- Serves all students

### ELO Program (ELO-P)

Ongoing funding

LALA - \$347k  
LALPA - \$73k

Not yet budgeted

Plan to be developed

#### Requirements

- 9 hrs per day + 30 intersession days
- 20:1 student: adult (10:1 in TK/K)
- 50% UP must be enrolled in FY22; FY23+, must offer to all students



# 2021-22 Forecast Update



**Cumulative ADA as of Month 4 (P1) trails behind forecast by -39, likely net impact -\$450k**



# FY21-22 Updated Forecast

Expect more reductions next month with true up of ADA

		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
<b>FY21-22 Dec21</b>						
Revenue	LCFF Entitlement	4,994,070	3,724,413	-		8,718,483
	Federal Revenue	2,813,023	1,727,923	-		4,540,946
	Other State Revenues	1,569,764	1,130,159	-		2,699,923
	Local Revenues	13,314	4,837	927,103	(907,015)	38,239
	Fundraising and Grants	2,920	2,964	-		5,884
	<b>Total Revenue</b>	<b>9,393,091</b>	<b>6,590,296</b>	<b>927,103</b>	<b>(907,015)</b>	<b>16,003,474</b>
Expenses	Comp and Benefits	4,123,307	2,643,112	731,170		7,497,589
	Books and Supplies	1,731,815	1,155,197	2,916		2,889,928
	Services and Other Ops	3,746,190	2,498,626	193,017	(907,015)	5,530,818
	Depreciation	154,652	101,636	-		256,288
	<b>Total Expenses</b>	<b>9,755,964</b>	<b>6,398,571</b>	<b>927,103</b>	<b>(907,015)</b>	<b>16,174,622</b>
	<b>Operating Income</b>	<b>(362,873)</b>	<b>191,725</b>	<b>-</b>	<b>-</b>	<b>(171,148)</b>
Fund Balance	Beginning Balance (Unaudited)	6,849,014	5,028,400	9,865		11,887,279
	Operating Income	(362,873)	191,725	-		(171,148)
<b>Ending Fund Balance (incl. Depreciation)</b>		<b>6,486,141</b>	<b>5,220,125</b>	<b>9,865</b>		<b>11,716,131</b>
<b>Ending Fund Balance as % of Expenses</b>		<b>66.48%</b>	<b>81.58%</b>	<b>1.06%</b>		<b>72.44%</b>
<b>Enrollment</b>		<b>420</b>	<b>326</b>	<b>-</b>		<b>746</b>
<b>ADA</b>		<b>398</b>	<b>307</b>	<b>-</b>		<b>705</b>
<b>Forecasted UPP</b>		<b>334</b>	<b>323</b>	<b>-</b>		<b>657</b>

# FY21-22 Forecast vs. Approved Budget - Consolidated

		2021-22	2021-22	\$ Change
		Oct21 Forecast (1st Interim)	Dec21 Forecast	
Revenue	LCFF Entitlement	8,718,483	8,718,483	-
	Federal Revenue	4,532,008	4,540,946	8,938
	Other State Revenues	2,699,921	2,699,923	2
	Local Revenues	927,283	945,254	17,970
	Fundraising and Grants	434	5,884	5,450
	<b>Total Revenue</b>	<b>16,878,129</b>	<b>16,910,489</b>	<b>32,360</b>
Expenses	Comp and Benefits	7,492,587	7,497,589	5,002
	Books and Supplies	2,820,304	2,889,928	69,624
	Services and Other Ops	6,394,804	6,437,833	43,029
	Depreciation	256,288	256,288	-
	<b>Total Expenses</b>	<b>16,963,983</b>	<b>17,081,637</b>	<b>117,655</b>
	<b>Operating Income</b>	<b>(85,853)</b>	<b>(171,148)</b>	<b>(85,295)</b>
	Beginning Balance (Unaudited)	11,887,279	11,887,279	-
	Operating Income	(85,853)	(171,148)	(85,295)
<b>Ending Fund Balance (incl. Depreciation)</b>		<b>11,801,426</b>	<b>11,716,131</b>	<b>85,295</b>
<b>Ending Fund Balance as % of Expenses</b>		<b>68.05%</b>	<b>68.59%</b>	<b>-0.78%</b>
ADA		704.85	704.85	-

# FY21-22 Forecast vs. Approved Budget – LALA (MS/HS)

		2021-22	2021-22	\$ Change
		Oct21 Forecast (1st Interim)	Dec21 Forecast	
Revenue	LCFF Entitlement	4,994,070	4,994,070	-
	Federal Revenue	2,808,417	2,813,023	4,606
	Other State Revenues	1,569,763	1,569,764	1
	Local Revenues	-	13,314	13,314
	Fundraising and Grants	434	2,920	2,486
	<b>Total Revenue</b>	<b>9,372,684</b>	<b>9,393,091</b>	<b>20,407</b>
Expenses	Comp and Benefits	4,098,694	4,123,307	24,614
	Books and Supplies	1,679,601	1,731,815	52,214
	Services and Other Ops	3,726,703	3,746,190	19,486
	Depreciation	154,652	154,652	-
	<b>Total Expenses</b>	<b>9,659,650</b>	<b>9,755,964</b>	<b>96,314</b>
	<b>Operating Income</b>	<b>(286,966)</b>	<b>(362,873)</b>	<b>(75,907)</b>
	Beginning Balance (audited)	6,849,014	6,849,014	-
	Operating Income	(286,966)	(362,873)	(75,907)
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>6,562,048</b>	<b>6,486,141</b>	<b>75,907</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>66.48%</b>	<b>2.36%</b>
	<b>ADA</b>	<b>397.74</b>	<b>397.74</b>	<b>-</b>

# FY21-22 Forecast vs. Approved Budget - LALPA

		2021-22	2021-22	\$ Change
		Oct21 Forecast (1st Interim)	Dec21 Forecast	
Revenue	LCFF Entitlement	3,724,413	3,724,413	-
	Federal Revenue	1,723,591	1,727,923	4,332
	Other State Revenues	1,130,158	1,130,159	1
	Local Revenues	180	4,837	4,657
	Fundraising and Grants	-	2,964	2,964
	<b>Total Revenue</b>	<b>6,578,342</b>	<b>6,590,296</b>	<b>11,954</b>
Expenses	Comp and Benefits	2,662,722	2,643,112	(19,610)
	Books and Supplies	1,137,787	1,155,197	17,410
	Services and Other Ops	2,475,084	2,498,626	23,542
	Depreciation	101,636	101,636	-
	<b>Total Expenses</b>	<b>6,377,229</b>	<b>6,398,571</b>	<b>21,342</b>
	<b>Operating Income</b>	<b>201,113</b>	<b>191,725</b>	<b>(9,388)</b>
	Beginning Balance (Unaudited)	5,028,400	5,028,400	-
	Operating Income	201,113	191,725	(9,388)
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>5,229,513</b>	<b>5,220,125</b>	<b>9,388</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>81.58%</b>	<b>-16.59%</b>
	<b>ADA</b>	<b>307.11</b>	<b>307.11</b>	<b>-</b>

# FY21-22 Forecast Changes

CATEGORY	LALA Bottom Line Impact	LALPA Bottom Line Impact	NOTES
Fundraising	2,486	2,964	Adj per actuals
Local Revenues	13,315	4,658	Option 3 grants not budgeted
COVID Funding - Federal	48,600	37,722	SNP Emergency COVID funding
COVID Funding - Federal	(43,994)	(33,390)	ESSER adjustments to match spending plan
Compensation	13,025	19,610	Adjusted per actuals & vacant positions, updated payroll master, offset by reduction of contracted counselor (HS)
Office & other supplies	(52,214)	(17,410)	Added ed software, COVID supplies, noncap exp per actuals
College Readiness expense	(9,102)	-	Adj to exhaust restricted balance carryover
Contracted substitutes	(54,638)	(20,350)	Increased per actuals annualized
Misc. Other	6,615	(3,192)	PD, Recruiting, SIS adj per actuals
	<b>(75,907)</b>	<b>(9,388)</b>	<b>Total Change - Dec21 vs. Oct21 (1st interim)</b>

# Restricted Funds Tracking – LALA (MS/HS)

## Spending occurring for all restricted programs

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	191,855	25,683	12,957	406,762	380,323
Comp and Benefits	92,937				128,934
Books and Supplies				186,655	821
Services and Other Ops		13,968	0		104,009
Depreciation					
Other Outflows					
<b>Total Spent to Date</b>	<b>92,937</b>	<b>13,968</b>	<b>0</b>	<b>186,655</b>	<b>233,764</b>
<b>Budget Remaining</b>	<b>98,918</b>	<b>11,715</b>	<b>12,957</b>	<b>220,107</b>	<b>146,559</b>
<b>Percent of Funds Remaining</b>	<b>52%</b>	<b>46%</b>	<b>100%</b>	<b>54%</b>	<b>39%</b>

Monitoring spending monthly, largely on track to spend all this year – watch Title III



# Restricted Funds Tracking – LALPA

**Includes carryover of Title II from prior year**

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	146,523	24,997	20,864	334,800	293,660
Comp and Benefits	59,926		8,609		125,406
Books and Supplies				144,924	1,453
Services and Other Ops		24,997			83,045
Depreciation					
Other Outflows					
Total Spent to Date	59,926	24,997	8,609	144,924	209,904
Budget Remaining	86,597	0	12,255	189,876	83,756
Percent of Funds Remaining	59%	0%	59%	57%	29%

On track to spend all this year

**LALA has \$981k (37%) of COVID funds remaining, primarily ESSER II-III**

	GEER	ESSER I, II, III	AB 86 In Person Instruction	AB 86 Expanded Learning
Revenue	28,061	2,111,586	173,659	368,781
Expense – to date	9,660	1,167,477	166,250	357,595
Salaries & Benefits	-	8,590	51,478	17,379
Books & Supplies	8,169	400,209	26,092	-
Services & Other	1,491	705,959	88,680	340,216
Capital Projects	-	52,719	-	-
<b>Remaining Funds</b>	<b>18,401</b>	<b>944,109</b>	<b>7,409</b>	<b>11,186</b>
<b>% Remaining</b>	<b>66%</b>	<b>45%</b>	<b>4%</b>	<b>3%</b>

**Due dates extend as far as September 2024**

**LALPA has \$728k (39%) of COVID funds remaining, primarily ESSER II-III**

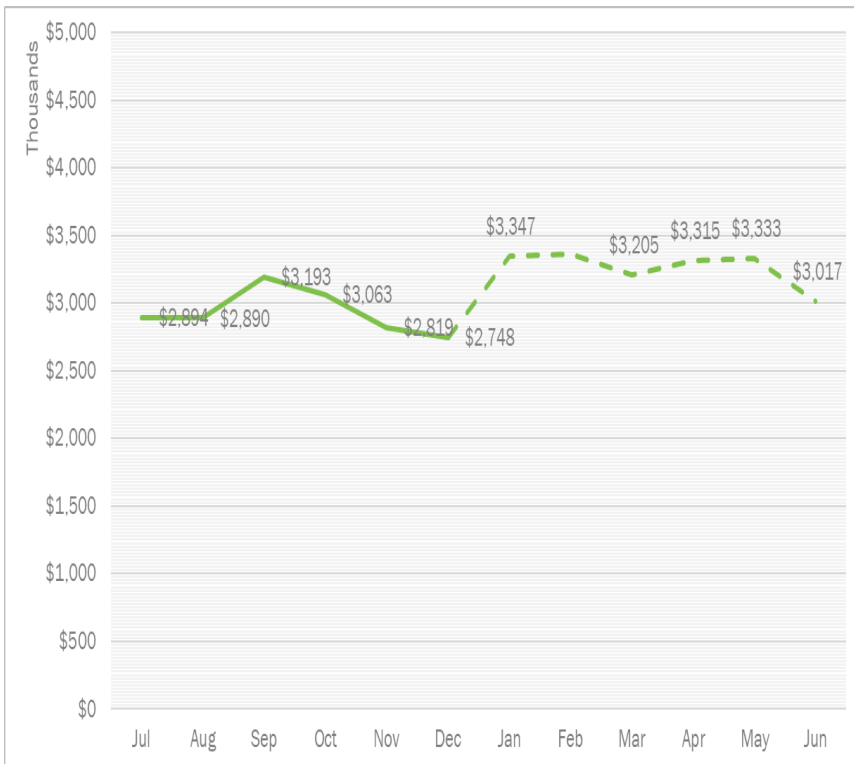
	GEER	ESSER I, II, III	AB 86 In Person Instruction	AB 86 Expanded Learning
Revenue	9,660	1,510,439	112,274	236,484
Expense – to date	7,560	806,556	90,734	236,484
Salaries & Benefits	-	926	49,478	8,934
Books & Supplies	3,914	211,803	7,996	-
Services & Other	3,646	556,947	33,260	227,550
Capital Projects	-	36,880	-	-
<b>Remaining Funds</b>	<b>2,100</b>	<b>703,883</b>	<b>21,540</b>	<b>-</b>
<b>% Remaining</b>	<b>22%</b>	<b>47%</b>	<b>19%</b>	<b>0%</b>

**Due dates extend as far as September 2024**

# 2021-2022 Cash Flow By Charter

## LALA MS/HS

cash balance \$2.7M as of  
12/31/21



## LALPA

cash balance \$1.8M as of  
12/31/21



Year-end cash balance of 31% reserve for LALA (113 days cash on hand), and 40% reserve for LALPA (145 days cash on hand)

# 2021-2022 Cash Flow - Consolidated

**Cash balance is steady - consolidated balance of \$4.3M as of 12/31/21**



Forecasting to end year with 35% reserve in cash,  
126 days (4.2 months) cash on hand

## Some items may impact final numbers at year-end

- A-G Grant (funding TBD, plan due 4/1/22)
- ELO-P, needs plan approval before spending
- FEMA Grant (pending approval) \$473,460
- ADA Relief in FY22??
- eRate funding/expense timing

# Exhibits



**LALA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	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
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	946,202	654,765	833,566	3,544,184	8,718,255	8,718,483	8,718,483	-	228	5,174,299	41%
Federal Revenue	192,031	171,503	57,170	699,771	4,401,914	4,532,008	4,540,946	8,938	139,032	3,841,175	15%
Other State Revenues	-	64,459	299,484	511,531	2,711,205	2,699,921	2,699,923	2	(11,283)	2,188,391	19%
Local Revenues	1,314	25	18,871	23,318	927,104	927,283	945,254	17,971	18,150	921,936	2%
Fundraising and Grants	220	4,175	1,275	5,884	-	434	5,884	5,450	5,884	-	100%
<b>Total Revenue</b>	<b>1,139,767</b>	<b>894,927</b>	<b>1,210,366</b>	<b>4,784,688</b>	<b>16,758,479</b>	<b>16,878,129</b>	<b>16,910,490</b>	<b>32,361</b>	<b>152,011</b>	<b>12,125,802</b>	<b>28%</b>
<b>Expenses</b>											
Compensation and Benefits	600,744	614,199	614,177	3,272,334	7,486,601	7,492,587	7,497,589	(5,003)	(10,989)	4,225,255	44%
Books and Supplies	563,084	328,767	137,299	1,958,152	2,670,413	2,820,304	2,889,928	(69,624)	(219,514)	931,776	68%
Services and Other Operating Expenditures	452,239	595,428	527,313	3,198,518	6,461,076	6,394,804	6,437,833	(43,029)	23,242	3,239,315	50%
Depreciation	-	-	-	-	256,288	256,288	256,288	-	-	256,288	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,616,066</b>	<b>1,538,395</b>	<b>1,278,790</b>	<b>8,429,004</b>	<b>16,874,377</b>	<b>16,963,983</b>	<b>17,081,638</b>	<b>(117,656)</b>	<b>(207,261)</b>	<b>8,652,634</b>	<b>49%</b>
<b>Operating Income</b>	<b>(476,299)</b>	<b>(643,467)</b>	<b>(68,424)</b>	<b>(3,644,316)</b>	<b>(115,899)</b>	<b>(85,853)</b>	<b>(171,148)</b>	<b>(85,295)</b>	<b>(55,250)</b>	<b>3,473,168</b>	
<b>Fund Balance</b>											
Beginning Balance (Audited)					11,641,458	11,641,458	11,897,409				
Operating Income					(115,899)	(85,853)	(171,148)				
<b>Ending Fund Balance</b>					<b>11,525,559</b>	<b>11,555,604</b>	<b>11,726,261</b>				
Fund Balance as a % of Expenses					68%	68%	69%				



**LALA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget							
	Oct	Nov	Dec	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current	
					Budget v2	Forecast	Forecast	Forecast vs. Current	Budget v2 vs. Current	Forecast Remaining	Forecast Spent	
<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
K-3					219	219	219	-	-			
4-6					186	186	186	-	-			
7-8					138	138	138	-	-			
9-12					203	203	203	-	-			
<b>Total Enrolled</b>					<b>746</b>	<b>746</b>	<b>746</b>	-	-			
<b>ADA %</b>												
K-3					94.0%	94.0%	94.0%	0.0%	0.0%			
4-6					95.0%	95.0%	95.0%	0.0%	0.0%			
7-8					95.6%	95.6%	95.6%	0.0%	0.0%			
9-12					93.8%	93.8%	93.8%	0.0%	0.0%			
<b>Average ADA %</b>					<b>94.5%</b>	<b>94.5%</b>	<b>94.5%</b>	<b>0.0%</b>	<b>0.0%</b>			
<b>ADA</b>												
K-3					205.96	205.96	205.96	(0.00)	(0.00)			
4-6					176.61	176.61	176.61	0.00	0.00			
7-8					131.87	131.87	131.87	(0.00)	(0.00)			
9-12					190.42	190.42	190.42	0.00	0.00			
<b>Total ADA</b>					<b>704.86</b>	<b>704.86</b>	<b>704.86</b>	<b>0.00</b>	<b>0.00</b>			

**LALA**  
**Income Statement**  
**As of December FY22**

		Actual			YTD	Budget						
		Oct	Nov	Dec	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
<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011	Charter Schools General Purpose Entitlement - State Aid	475,964	475,964	475,964	1,956,742	6,509,877	4,876,842	4,876,842	-	(1,633,035)	2,920,100	40%
8012	Education Protection Account Entitlement	470,238	-	-	470,238	140,971	1,774,538	1,774,538	(0)	1,633,566	1,304,300	26%
8019	State Aid - Prior Years	-	-	-	(303)	-	(303)	(303)	-	(303)	0	100%
8096	Charter Schools in Lieu of Property Taxes	-	178,801	357,602	1,117,507	2,067,406	2,067,406	2,067,406	0	0	949,899	54%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>946,202</b>	<b>654,765</b>	<b>833,566</b>	<b>3,544,184</b>	<b>8,718,255</b>	<b>8,718,483</b>	<b>8,718,483</b>	<b>(0)</b>	<b>228</b>	<b>5,174,299</b>	<b>41%</b>
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	16,295	32,589	101,842	188,408	188,408	188,408	0	0	86,566	54%
8220	Child Nutrition Programs	-	139,447	-	139,447	686,248	686,248	772,570	86,322	86,322	633,123	18%
8291	Title I	80,930	-	-	80,930	315,001	315,001	315,001	-	-	234,071	26%
8292	Title II	-	7,015	-	7,015	39,861	39,861	39,861	-	-	32,846	18%
8293	Title III	-	8,746	-	8,746	33,821	33,821	33,821	-	-	25,075	26%
8294	Title IV	5,835	-	-	5,835	23,377	23,377	23,377	-	-	17,542	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	105,266	-	24,581	355,956	3,115,198	3,245,292	3,167,908	(77,384)	52,710	2,811,952	11%
<b>SUBTOTAL - Federal Revenue</b>		<b>192,031</b>	<b>171,503</b>	<b>57,170</b>	<b>699,771</b>	<b>4,401,914</b>	<b>4,532,008</b>	<b>4,540,946</b>	<b>8,938</b>	<b>139,032</b>	<b>3,841,175</b>	<b>15%</b>
<b>Other State Revenue</b>												
8319	Other State Apportionments - Prior Years	-	-	-	11,104	-	11,104	11,104	-	11,104	(0)	100%
8381	Special Education - Entitlement (State)	-	59,587	92,268	288,339	485,575	485,575	485,575	0	0	197,236	59%
8520	Child Nutrition - State	-	4,872	5,325	10,197	55,314	55,314	55,314	0	0	45,117	18%
8545	School Facilities Apportionments	-	-	-	-	708,980	686,591	686,591	(0)	(22,389)	686,591	0%
8550	Mandated Cost Reimbursements	-	-	19,895	19,895	19,895	19,895	19,895	-	-	(0)	100%
8560	State Lottery Revenue	-	-	-	-	167,852	167,852	167,852	0	0	167,852	0%
8590	All Other State Revenue	-	-	181,996	181,996	829,864	829,864	829,866	2	2	647,870	22%
8596	ASES	-	-	-	-	443,725	443,725	443,725	-	-	443,725	0%
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>64,459</b>	<b>299,484</b>	<b>511,531</b>	<b>2,711,205</b>	<b>2,699,921</b>	<b>2,699,923</b>	<b>2</b>	<b>(11,283)</b>	<b>2,188,391</b>	<b>19%</b>
<b>Local Revenue</b>												
8660	Interest	1,134	25	900	5,079	20,000	20,000	20,000	-	-	14,921	25%
8690	Other Local Revenue	180	-	-	180	-	180	180	-	180	-	100%
8699	All Other Local Revenue	-	-	-	88	-	88	88	-	88	-	100%
8714	Option 3 Grants	-	-	17,971	17,971	-	-	17,971	17,971	17,971	-	100%
8721	CMO Fees Revenue	-	-	-	-	907,104	907,015	907,015	-	(89)	907,015	0%
<b>SUBTOTAL - Local Revenue</b>		<b>1,314</b>	<b>25</b>	<b>18,871</b>	<b>23,318</b>	<b>927,104</b>	<b>927,283</b>	<b>945,254</b>	<b>17,971</b>	<b>18,150</b>	<b>921,936</b>	<b>2%</b>
<b>Fundraising and Grants</b>												
8803	Fundraising	220	4,175	1,275	5,884	-	434	5,884	5,450	5,884	-	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>220</b>	<b>4,175</b>	<b>1,275</b>	<b>5,884</b>	<b>-</b>	<b>434</b>	<b>5,884</b>	<b>5,450</b>	<b>5,884</b>	<b>-</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>1,139,767</b>	<b>894,927</b>	<b>1,210,366</b>	<b>4,784,688</b>	<b>16,758,479</b>	<b>16,878,129</b>	<b>16,910,490</b>	<b>32,361</b>	<b>152,011</b>	<b>12,125,802</b>	<b>28%</b>

**LALA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget							
	Oct	Nov	Dec	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	
<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	264,936	284,351	268,989	1,326,982	3,352,523	3,352,523	3,337,583	14,940	14,940	2,010,602	40%
1103	Teacher - Substitute Pay	10,570	8,270	5,320	52,690	50,930	55,930	65,930	(10,000)	(15,000)	13,240	80%
1300	Certificated Supervisor & Administrator Salaries	69,368	69,368	69,368	415,638	880,688	880,688	880,688	-	-	465,050	47%
1900	Certificated Other Salaries	11,953	10,633	14,645	58,194	115,157	115,157	163,501	(48,344)	(48,344)	105,307	36%
	<b>SUBTOTAL - Certificated Salaries</b>	<b>356,827</b>	<b>372,622</b>	<b>358,321</b>	<b>1,853,504</b>	<b>4,399,299</b>	<b>4,404,299</b>	<b>4,447,703</b>	<b>(43,405)</b>	<b>(48,405)</b>	<b>2,594,199</b>	<b>42%</b>
<b>Classified Salaries</b>												
2100	Classified Instructional Aide Salaries	29,498	23,584	19,530	134,647	322,889	322,889	290,339	32,550	32,550	155,692	46%
2300	Classified Supervisor & Administrator Salaries	10,717	10,717	10,717	63,700	128,000	128,000	128,000	-	-	64,300	50%
2400	Classified Clerical & Office Salaries	24,918	24,220	21,808	147,311	317,902	317,902	317,564	338	338	170,253	46%
2900	Classified Other Salaries	22,219	26,253	27,420	146,972	280,121	280,121	267,960	12,161	12,161	120,988	55%
2930	Other Classified - Maintenance/grounds	14,007	12,331	12,600	81,828	185,568	185,568	185,568	0	0	103,739	44%
	<b>SUBTOTAL - Classified Salaries</b>	<b>101,359</b>	<b>97,106</b>	<b>92,076</b>	<b>574,459</b>	<b>1,234,480</b>	<b>1,234,480</b>	<b>1,189,431</b>	<b>45,049</b>	<b>45,049</b>	<b>614,972</b>	<b>48%</b>
<b>Employee Benefits</b>												
3100	STRS	59,796	55,297	60,222	296,961	729,620	730,466	732,057	(1,590)	(2,436)	435,096	41%
3300	OASDI-Medicare-Alternative	12,924	14,154	11,774	77,267	163,629	163,702	162,993	709	636	85,726	47%
3400	Health & Welfare Benefits	61,579	67,307	71,677	410,182	799,640	799,640	799,640	(0)	(0)	389,458	51%
3500	Unemployment Insurance	1,598	923	13,553	20,634	54,813	54,813	61,459	(6,646)	(6,646)	40,826	34%
3600	Workers Comp Insurance	5,528	5,657	5,421	32,531	76,056	76,124	76,101	22	(45)	43,570	43%
3900	Other Employee Benefits	1,133	1,133	1,133	6,797	29,063	29,063	28,205	858	858	21,408	24%
	<b>SUBTOTAL - Employee Benefits</b>	<b>142,558</b>	<b>144,471</b>	<b>163,780</b>	<b>844,372</b>	<b>1,852,822</b>	<b>1,853,808</b>	<b>1,860,456</b>	<b>(6,647)</b>	<b>(7,633)</b>	<b>1,016,084</b>	<b>45%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	14,063	13,000	18,800	18,800	-	(5,800)	4,737	75%
4200	Books & Other Reference Materials	-	2,781	-	3,035	5,043	5,128	5,124	4	(81)	2,089	59%
4315	Custodial Supplies	6,417	1,219	1,980	12,801	38,000	38,000	28,000	10,000	10,000	15,199	46%
4320	Educational Software	45,800	109,513	(1,169)	225,464	216,932	216,932	256,278	(39,346)	(39,346)	30,814	88%
4325	Instructional Materials & Supplies	11,776	8,689	-	41,728	76,000	70,115	70,115	-	5,885	28,387	60%
4330	Office Supplies	11,097	4,349	1,345	57,074	55,785	70,785	93,122	(22,337)	(37,337)	36,048	61%
4350	Uniforms	-	-	-	3,465	7,000	7,000	7,000	-	-	3,535	50%
4352	ASES	-	120,279	-	138,069	443,725	443,725	443,725	-	-	305,656	31%
4354	COVID Supplies	292,500	67,500	67,500	855,000	855,002	855,002	871,447	(16,445)	(16,445)	16,447	98%
4400	Noncapitalized Equipment	116,814	14,437	5,173	268,737	152,926	285,020	286,520	(1,500)	(133,594)	17,783	94%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	6,713	9,000	11,796	11,796	-	(2,796)	5,083	57%
4710	Student Food Services	78,680	-	62,471	332,002	798,000	798,000	798,000	-	-	465,998	42%
	<b>SUBTOTAL - Books and Supplies</b>	<b>563,084</b>	<b>328,767</b>	<b>137,299</b>	<b>1,958,152</b>	<b>2,670,413</b>	<b>2,820,304</b>	<b>2,889,928</b>	<b>(69,624)</b>	<b>(219,514)</b>	<b>931,776</b>	<b>68%</b>
<b>Services &amp; Other Operating Expenses</b>												
5200	Travel & Conferences	51	429	852	4,004	25,592	25,592	25,260	332	332	21,256	16%
5300	Dues & Memberships	-	8,282	597	14,895	18,495	18,495	18,827	(332)	(332)	3,932	79%
5400	Insurance	9,923	23,376	-	82,997	127,756	127,756	127,756	-	-	44,759	65%
5605	Equipment Leases	2,351	3,653	2,503	14,482	39,742	39,742	39,742	-	-	25,260	36%
5610	Rent	84,103	84,103	84,103	497,496	1,020,409	1,020,409	1,020,409	0	0	522,913	49%
5615	Repairs and Maintenance - Building	9,882	11,096	11,500	50,537	97,401	97,401	97,401	-	-	46,864	52%
5617	Repairs and Maintenance - Other Equipment	-	469	-	469	37,500	37,500	37,500	-	-	37,031	1%
5803	Accounting Fees	-	-	9,713	20,608	26,000	26,000	26,000	-	-	5,392	79%
5807	Family Outreach	-	-	164	164	11,550	11,550	11,550	-	-	11,387	1%
5809	Banking Fees	15	-	75	113	448	448	448	-	-	335	25%

**LALA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	Actual YTD	Approved	Previous	Current	Previous	Approved	Current	% Current
					Budget v2	Forecast	Forecast	Forecast vs. Current	Budget v2 vs. Current	Forecast Remaining	Forecast Spent
5810 COVID Contracted Services (nursing, etc)	18,400	27,560	8,280	99,038	106,401	106,401	108,401	(2,000)	(2,000)	9,364	91%
5812 Business Services	-	5,525	7,445	40,253	73,850	73,850	73,850	-	-	33,597	55%
5813 College Readiness Expense	3,574	14,015	220	17,809	16,415	16,415	25,517	(9,102)	(9,102)	7,708	70%
5815 Consultants - Instructional	186,261	165,223	193,627	1,290,609	1,751,690	1,751,690	1,714,052	37,638	37,638	423,443	75%
5820 Consultants: Non Instructional	19,994	27,493	23,619	163,262	317,360	317,360	317,360	-	-	154,098	51%
5824 District Oversight Fees	-	6,952	13,906	43,453	87,183	87,185	87,185	-	(2)	43,732	50%
5836 Fingerprinting	-	-	-	-	1,460	1,460	1,460	-	-	1,460	0%
5845 Legal Fees	349	1,873	2,759	11,637	50,000	50,000	50,000	-	-	38,363	23%
5851 Marketing and Student Recruiting	293	1,331	140	1,764	7,000	7,000	7,000	-	-	5,236	25%
5857 Payroll Fees	3,574	3,348	4,955	22,329	26,609	26,609	26,609	-	-	4,280	84%
5858 CMO Fees Expense	-	-	-	-	907,104	907,015	907,015	(0)	89	907,015	0%
5860 Printing and Reproduction	-	-	-	-	4,715	4,715	4,715	-	-	4,715	0%
5861 Prior Yr Exp (not accrued)	-	-	-	(3)	-	-	(2)	2	2	1	131%
5863 Professional Development	789	73,690	24,836	210,824	516,708	456,509	440,108	16,401	76,600	229,285	48%
5866 Van Expenses	-	(80)	-	378	5,200	5,200	5,200	-	-	4,822	7%
5869 Special Education Contract Instructors	38,304	33,304	27,609	156,979	520,000	520,000	520,000	-	-	363,021	30%
5872 Special Education Encroachment	-	15,178	24,970	78,036	134,797	134,797	134,797	(0)	(0)	56,761	58%
5874 Sports	8,919	3,608	3,796	24,176	40,000	40,000	40,000	-	-	15,824	60%
5875 Staff Recruiting	1,458	1,686	2,105	9,334	4,000	4,400	15,000	(10,600)	(11,000)	5,666	62%
5877 Student Activities	733	855	439	2,027	58,100	58,100	53,100	5,000	5,000	51,073	4%
5878 Student Assessment	-	9,792	-	9,792	12,900	12,900	14,952	(2,052)	(2,052)	5,160	65%
5881 Student Information System	8,249	-	2,938	11,188	7,860	7,860	11,188	(3,328)	(3,328)	-	100%
5884 Substitutes	40,324	52,787	50,616	177,747	146,748	140,762	215,750	(74,988)	(69,002)	38,003	82%
5887 Technology Services	6,413	9,217	13,045	76,572	101,233	101,233	101,233	-	-	24,661	76%
5899 Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900 Communications	8,280	10,414	11,507	62,413	148,701	148,701	148,701	-	-	86,288	42%
5915 Postage and Delivery	-	249	995	3,138	10,126	9,726	9,726	-	400	6,588	32%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>452,239</b>	<b>595,428</b>	<b>527,313</b>	<b>3,198,518</b>	<b>6,461,076</b>	<b>6,394,804</b>	<b>6,437,833</b>	<b>(43,029)</b>	<b>23,242</b>	<b>3,239,315</b>	<b>50%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	-	-	-	-	256,288	256,288	256,288	-	-	256,288	0%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>256,288</b>	<b>256,288</b>	<b>256,288</b>	<b>-</b>	<b>-</b>	<b>256,288</b>	<b>0%</b>
<b>Other Outflows</b>											
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>1,616,066</b>	<b>1,538,395</b>	<b>1,278,790</b>	<b>8,429,004</b>	<b>16,874,377</b>	<b>16,963,983</b>	<b>17,081,638</b>	<b>(117,656)</b>	<b>(207,261)</b>	<b>8,652,634</b>	<b>49%</b>

**LALA-HS/MS**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	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
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	586,573	390,255	496,902	2,135,240	4,994,180	4,994,070	4,994,070	-	(110)	2,858,830	43%
Federal Revenue	114,634	89,856	25,452	361,908	2,704,162	2,808,417	2,813,023	4,606	108,861	2,451,115	13%
Other State Revenues	-	38,026	186,242	311,355	1,576,704	1,569,763	1,569,764	1	(6,940)	1,258,409	20%
Local Revenues	-	-	13,314	13,314	-	-	13,314	13,314	13,314	-	100%
Fundraising and Grants	220	1,211	1,275	2,920	-	434	2,920	2,486	2,920	-	100%
<b>Total Revenue</b>	<b>701,427</b>	<b>519,348</b>	<b>723,185</b>	<b>2,824,736</b>	<b>9,275,046</b>	<b>9,372,684</b>	<b>9,393,091</b>	<b>20,407</b>	<b>118,044</b>	<b>6,568,354</b>	<b>30%</b>
<b>Expenses</b>											
Compensation and Benefits	326,395	338,690	344,863	1,779,535	4,092,708	4,098,694	4,123,307	(24,614)	(30,600)	2,343,772	43%
Books and Supplies	344,947	224,363	47,889	1,172,192	1,555,549	1,679,601	1,731,815	(52,214)	(176,265)	559,622	68%
Services and Other Operating Expenditures	272,554	343,024	276,283	1,798,016	3,792,939	3,726,703	3,746,190	(19,486)	46,749	1,948,174	48%
Depreciation	-	-	-	-	154,652	154,652	154,652	-	-	154,652	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>943,896</b>	<b>906,078</b>	<b>669,035</b>	<b>4,749,743</b>	<b>9,595,848</b>	<b>9,659,650</b>	<b>9,755,964</b>	<b>(96,314)</b>	<b>(160,115)</b>	<b>5,006,220</b>	<b>49%</b>
<b>Operating Income</b>	<b>(242,469)</b>	<b>(386,730)</b>	<b>54,150</b>	<b>(1,925,007)</b>	<b>(320,802)</b>	<b>(286,966)</b>	<b>(362,873)</b>	<b>(75,907)</b>	<b>(42,071)</b>	<b>1,562,134</b>	
<b>Fund Balance</b>											
Beginning Balance (Audited)					6,738,649	6,738,649	6,849,014				
Operating Income					(320,802)	(286,966)	(362,873)				
<b>Ending Fund Balance</b>					<b>6,417,847</b>	<b>6,451,684</b>	<b>6,486,141</b>				
Fund Balance as a % of Expenses					67%	67%	66%				
<b>KEY ASSUMPTIONS</b>											
<b>Enrollment Summary</b>											
4-6					79	79	79	-	-		
7-8					138	138	138	-	-		
9-12					203	203	203	-	-		
<b>Total Enrolled</b>					<b>420</b>	<b>420</b>	<b>420</b>	<b>-</b>	<b>-</b>		
<b>ADA %</b>											
4-6					95.5%	95.5%	95.5%	0.0%	0.0%		
7-8					95.6%	95.6%	95.6%	0.0%	0.0%		
9-12					93.8%	93.8%	93.8%	0.0%	0.0%		
<b>Average ADA %</b>					<b>94.7%</b>	<b>94.7%</b>	<b>94.7%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>ADA</b>											
4-6					75.46	75.46	75.46	-	-		
7-8					131.87	131.87	131.87	(0.00)	(0.00)		
9-12					190.42	190.42	190.42	0.00	0.00		
<b>Total ADA</b>					<b>397.74</b>	<b>397.74</b>	<b>397.74</b>	<b>0.00</b>	<b>0.00</b>		
<b>REVENUE</b>											
<b>LCFF Entitlement</b>											
8011 Charter Schools General Purpose Entitlement - State Aid	283,608	283,608	283,608	1,165,944	3,748,012	2,721,374	2,721,374	-	(1,026,638)	1,555,430	43%
8012 Education Protection Account Entitlement	302,965	-	-	302,965	79,549	1,106,290	1,106,290	(0)	1,026,741	803,325	27%
8019 State Aid - Prior Years	-	-	-	(213)	-	(213)	(213)	-	(213)	0	100%
8096 Charter Schools in Lieu of Property Taxes	-	106,647	213,294	666,544	1,166,619	1,166,619	1,166,619	0	0	500,075	57%
<b>SUBTOTAL - LCFF Entitlement</b>	<b>586,573</b>	<b>390,255</b>	<b>496,902</b>	<b>2,135,240</b>	<b>4,994,180</b>	<b>4,994,070</b>	<b>4,994,070</b>	<b>-</b>	<b>(110)</b>	<b>2,858,830</b>	<b>43%</b>

**LALA-HS/MS**  
**Income Statement**  
**As of December FY22**

		Actual			YTD	Budget						
		Oct	Nov	Dec	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
<b>Federal Revenue</b>												
8181	Special Education - Entitlement	-	9,719	19,438	60,744	106,317	106,317	106,317	0	0	45,573	57%
8220	Child Nutrition Programs	-	74,222	-	74,222	376,648	376,648	425,248	48,600	48,600	351,026	17%
8291	Title I	44,058	-	-	44,058	178,537	178,537	178,537	-	-	134,479	25%
8292	Title II	-	2,639	-	2,639	23,520	23,520	23,520	-	-	20,881	11%
8293	Title III	-	3,276	-	3,276	12,957	12,957	12,957	-	-	9,681	25%
8294	Title IV	3,335	-	-	3,335	13,318	13,318	13,318	-	-	9,983	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	67,241	-	6,014	173,634	1,992,865	2,097,120	2,053,126	(43,994)	60,261	1,879,492	8%
<b>SUBTOTAL - Federal Revenue</b>		<b>114,634</b>	<b>89,856</b>	<b>25,452</b>	<b>361,908</b>	<b>2,704,162</b>	<b>2,808,417</b>	<b>2,813,023</b>	<b>4,606</b>	<b>108,861</b>	<b>2,451,115</b>	<b>13%</b>
<b>Other State Revenue</b>												
8319	Other State Apportionments - Prior Years	-	-	-	5,681	-	5,681	5,681	-	5,681	0	100%
8381	Special Education - Entitlement (State)	-	35,541	55,034	171,982	274,006	274,006	274,006	0	0	102,024	63%
8520	Child Nutrition - State	-	2,485	2,946	5,430	30,114	30,114	30,114	0	0	24,684	18%
8545	School Facilities Apportionments	-	-	-	-	399,700	387,077	387,077	(0)	(12,622)	387,077	0%
8550	Mandated Cost Reimbursements	-	-	14,603	14,603	14,603	14,603	14,603	-	-	(0)	100%
8560	State Lottery Revenue	-	-	-	-	94,718	94,718	94,718	0	0	94,718	0%
8590	All Other State Revenue	-	-	113,659	113,659	499,555	499,555	499,556	1	1	385,897	23%
8596	ASES	-	-	-	-	264,009	264,009	264,009	-	-	264,009	0%
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>38,026</b>	<b>186,242</b>	<b>311,355</b>	<b>1,576,704</b>	<b>1,569,763</b>	<b>1,569,764</b>	<b>1</b>	<b>(6,940)</b>	<b>1,258,409</b>	<b>20%</b>
<b>Local Revenue</b>												
8714	Option 3 Grants	-	-	13,314	13,314	-	-	13,314	13,314	13,314	-	100%
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>-</b>	<b>13,314</b>	<b>13,314</b>	<b>-</b>	<b>-</b>	<b>13,314</b>	<b>13,314</b>	<b>13,314</b>	<b>-</b>	<b>100%</b>
<b>Fundraising and Grants</b>												
8803	Fundraising	220	1,211	1,275	2,920	-	434	2,920	2,486	2,920	-	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>220</b>	<b>1,211</b>	<b>1,275</b>	<b>2,920</b>	<b>-</b>	<b>434</b>	<b>2,920</b>	<b>2,486</b>	<b>2,920</b>	<b>-</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>701,427</b>	<b>519,348</b>	<b>723,185</b>	<b>2,824,736</b>	<b>9,275,046</b>	<b>9,372,684</b>	<b>9,393,091</b>	<b>20,407</b>	<b>118,044</b>	<b>6,568,354</b>	<b>30%</b>
<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	155,826	168,601	159,429	773,337	1,947,905	1,947,905	1,931,137	16,767	16,767	1,157,800	40%
1103	Teacher - Substitute Pay	6,610	4,640	2,900	30,910	20,390	25,390	35,390	(10,000)	(15,000)	4,480	87%
1300	Certificated Supervisor & Administrator Salaries	27,068	27,068	27,068	161,839	331,632	331,632	331,632	-	-	169,793	49%
1900	Certificated Other Salaries	7,333	7,333	11,785	37,254	68,297	68,297	116,641	(48,344)	(48,344)	79,387	32%
<b>SUBTOTAL - Certificated Salaries</b>		<b>196,837</b>	<b>207,643</b>	<b>201,182</b>	<b>1,003,341</b>	<b>2,368,224</b>	<b>2,373,224</b>	<b>2,414,801</b>	<b>(41,577)</b>	<b>(46,577)</b>	<b>1,411,460</b>	<b>42%</b>
<b>Classified Salaries</b>												
2100	Classified Instructional Aide Salaries	12,646	10,051	8,583	56,926	138,654	138,654	125,111	13,543	13,543	68,185	46%
2400	Classified Clerical & Office Salaries	17,993	17,586	14,715	105,662	223,836	223,836	221,329	2,507	2,507	115,667	48%
2900	Classified Other Salaries	14,760	18,247	19,177	103,570	212,811	212,811	205,681	7,130	7,130	102,110	50%
2930	Other Classified - Maintenance/grounds	12,401	12,331	12,600	70,504	145,608	145,608	145,608	0	0	75,103	48%
<b>SUBTOTAL - Classified Salaries</b>		<b>57,800</b>	<b>58,215</b>	<b>55,076</b>	<b>336,662</b>	<b>720,907</b>	<b>720,907</b>	<b>697,727</b>	<b>23,180</b>	<b>23,180</b>	<b>361,066</b>	<b>48%</b>
<b>Employee Benefits</b>												
3100	STRS	32,814	28,341	33,685	159,152	392,884	393,730	395,011	(1,281)	(2,127)	235,859	40%
3300	OASDI-Medicare-Alternative	7,182	7,239	6,910	42,082	92,354	92,426	93,364	(938)	(1,010)	51,283	45%
3400	Health & Welfare Benefits	27,805	33,533	37,074	208,625	445,769	445,769	445,769	(0)	(0)	237,145	47%

**LALA-HS/MS**  
**Income Statement**  
**As of December FY22**

		Actual			YTD	Budget						
		Oct	Nov	Dec	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
3500	Unemployment Insurance	888	521	7,857	11,743	30,866	30,866	34,615	(3,749)	(3,749)	22,872	34%
3600	Workers Comp Insurance	3,068	3,198	3,081	17,932	41,703	41,771	42,019	(248)	(316)	24,087	43%
<b>SUBTOTAL - Employee Benefits</b>		<b>71,758</b>	<b>72,833</b>	<b>88,605</b>	<b>439,533</b>	<b>1,003,577</b>	<b>1,004,563</b>	<b>1,010,779</b>	<b>(6,216)</b>	<b>(7,202)</b>	<b>571,246</b>	<b>43%</b>
<b>Books &amp; Supplies</b>												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	3,300	6,000	6,800	6,800	-	(800)	3,500	49%
4200	Books & Other Reference Materials	-	531	-	701	2,500	2,585	2,585	-	(85)	1,884	27%
4315	Custodial Supplies	3,483	1,219	896	7,191	27,000	27,000	17,000	10,000	10,000	9,809	42%
4320	Educational Software	45,800	84,813	(1,169)	192,002	174,143	174,143	213,489	(39,346)	(39,346)	21,487	90%
4325	Instructional Materials & Supplies	311	6,647	-	25,527	45,000	44,115	44,115	-	885	18,588	58%
4330	Office Supplies	6,973	1,007	292	30,413	32,334	47,334	57,334	(10,000)	(25,000)	26,921	53%
4350	Uniforms	-	-	-	3,465	5,500	5,500	5,500	-	-	2,035	63%
4352	ASES	-	60,265	-	68,469	264,009	264,009	264,009	-	-	195,540	26%
4354	COVID Supplies	157,500	67,500	9,000	468,000	468,002	468,002	479,370	(11,368)	(11,368)	11,370	98%
4400	Noncapitalized Equipment	86,529	2,381	4,162	181,176	86,561	192,816	194,316	(1,500)	(107,755)	13,140	93%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	4,871	6,500	9,296	9,296	-	(2,796)	4,425	52%
4710	Student Food Services	44,351	-	34,708	187,077	438,000	438,000	438,000	-	-	250,923	43%
<b>SUBTOTAL - Books and Supplies</b>		<b>344,947</b>	<b>224,363</b>	<b>47,889</b>	<b>1,172,192</b>	<b>1,555,549</b>	<b>1,679,601</b>	<b>1,731,815</b>	<b>(52,214)</b>	<b>(176,265)</b>	<b>559,622</b>	<b>68%</b>
<b>Services &amp; Other Operating Expenses</b>												
5200	Travel & Conferences	51	214	852	2,839	10,000	10,000	10,000	-	-	7,161	28%
5300	Dues & Memberships	-	4,454	398	8,145	10,500	10,500	10,500	-	-	2,355	78%
5400	Insurance	6,615	15,584	-	55,331	85,171	85,171	85,171	-	-	29,839	65%
5605	Equipment Leases	1,785	2,435	1,546	9,699	23,586	23,586	23,586	-	-	13,887	41%
5610	Rent	46,089	46,089	46,089	275,223	561,331	561,331	561,331	0	0	286,108	49%
5615	Repairs and Maintenance - Building	4,941	5,548	5,750	25,343	54,051	54,051	54,051	-	-	28,708	47%
5617	Repairs and Maintenance - Other Equipment	-	-	-	-	30,500	30,500	30,500	-	-	30,500	0%
5807	Family Outreach	-	-	109	109	6,500	6,500	6,500	-	-	6,391	2%
5810	COVID Contracted Services (nursing, etc)	12,267	18,373	5,520	62,088	70,934	70,934	70,934	-	-	8,846	88%
5813	College Readiness Expense	3,574	14,015	220	17,809	16,415	16,415	25,517	(9,102)	(9,102)	7,708	70%
5815	Consultants - Instructional	110,361	79,723	78,507	707,689	1,085,000	1,085,000	1,047,362	37,638	37,638	339,673	68%
5820	Consultants: Non Instructional	8,927	12,840	11,249	92,605	181,316	181,316	181,316	-	-	88,711	51%
5824	District Oversight Fees	-	4,221	8,443	26,383	49,942	49,941	49,941	-	1	23,558	53%
5836	Fingerprinting	-	-	-	-	1,010	1,010	1,010	-	-	1,010	0%
5845	Legal Fees	-	-	-	-	20,000	20,000	20,000	-	-	20,000	0%
5851	Marketing and Student Recruiting	249	888	94	1,230	4,500	4,500	4,500	-	-	3,270	27%
5858	CMO Fees Expense	-	-	-	-	511,871	511,821	511,821	(0)	50	511,821	0%
5860	Printing and Reproduction	-	-	-	-	2,715	2,715	2,715	-	-	2,715	0%
5861	Prior Yr Exp (not accrued)	-	-	-	(1)	-	-	-	-	-	1	
5863	Professional Development	466	65,668	24,836	128,211	299,902	239,703	228,769	10,934	71,133	100,558	56%
5866	Van Expenses	-	(40)	-	189	3,700	3,700	3,700	-	-	3,511	5%
5869	Special Education Contract Instructors	22,889	14,894	11,605	84,515	335,000	335,000	335,000	-	-	250,485	25%
5872	Special Education Encroachment	-	9,052	14,894	46,546	76,065	76,065	76,065	(0)	(0)	29,519	61%
5874	Sports	8,919	3,608	3,796	24,176	35,000	35,000	35,000	-	-	10,824	69%
5875	Staff Recruiting	972	1,124	1,403	6,223	2,500	2,900	10,000	(7,100)	(7,500)	3,777	62%
5877	Student Activities	733	855	439	2,027	31,600	31,600	26,600	5,000	5,000	24,573	8%
5878	Student Assessment	-	5,040	-	5,040	10,000	10,000	10,000	-	-	4,960	50%
5881	Student Information System	5,499	-	1,959	7,458	5,240	5,240	7,458	(2,218)	(2,218)	-	100%
5884	Substitutes	28,422	25,196	39,613	116,849	91,098	85,112	139,750	(54,638)	(48,652)	22,901	84%
5887	Technology Services	4,276	6,145	10,780	48,939	66,972	66,972	66,972	-	-	18,033	73%
5900	Communications	5,520	6,943	7,672	41,609	103,722	103,722	103,722	-	-	62,113	40%
5915	Postage and Delivery	-	154	510	1,739	6,800	6,400	6,400	-	400	4,661	27%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>272,554</b>	<b>343,024</b>	<b>276,283</b>	<b>1,798,016</b>	<b>3,792,939</b>	<b>3,726,703</b>	<b>3,746,190</b>	<b>(19,486)</b>	<b>46,749</b>	<b>1,948,174</b>	<b>48%</b>

**LALA-HS/MS**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	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		
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	-	-	-	-	154,652	154,652	154,652	-	-	154,652	0%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	-	-	-	-	<b>154,652</b>	<b>154,652</b>	<b>154,652</b>	-	-	<b>154,652</b>	<b>0%</b>
<b>Other Outflows</b>											
<b>SUBTOTAL - Other Outflows</b>	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>943,896</b>	<b>906,078</b>	<b>669,035</b>	<b>4,749,743</b>	<b>9,595,848</b>	<b>9,659,650</b>	<b>9,755,964</b>	<b>(96,314)</b>	<b>(160,115)</b>	<b>5,006,220</b>	<b>49%</b>



**LALPA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget							
	Oct	Nov	Dec	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	
<b>SUMMARY</b>												
<b>Revenue</b>												
LCFF Entitlement	359,629	264,510	336,664	1,408,944	3,724,075	3,724,413	3,724,413	-	338	2,315,469	38%	
Federal Revenue	77,397	81,647	31,718	337,863	1,697,752	1,723,591	1,727,923	4,332	30,171	1,390,060	20%	
Other State Revenues	-	26,434	113,242	200,176	1,134,501	1,130,158	1,130,159	1	(4,343)	929,983	18%	
Local Revenues	180	-	4,657	4,837	-	180	4,837	4,657	4,837	-	100%	
Fundraising and Grants	-	2,964	-	2,964	-	-	2,964	2,964	2,964	-	100%	
<b>Total Revenue</b>	<b>437,206</b>	<b>375,555</b>	<b>486,281</b>	<b>1,954,784</b>	<b>6,556,329</b>	<b>6,578,342</b>	<b>6,590,296</b>	<b>11,954</b>	<b>33,967</b>	<b>4,635,512</b>	<b>30%</b>	
<b>Expenses</b>												
Compensation and Benefits	218,414	219,682	212,236	1,162,262	2,662,722	2,662,722	2,643,112	19,610	19,610	1,480,850	44%	
Books and Supplies	217,716	102,826	89,410	783,662	1,111,948	1,137,787	1,155,197	(17,410)	(43,249)	371,535	68%	
Services and Other Operating Expenditures	168,256	233,788	223,684	1,280,855	2,475,119	2,475,084	2,498,626	(23,542)	(23,507)	1,217,771	51%	
Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>604,386</b>	<b>556,296</b>	<b>525,331</b>	<b>3,226,779</b>	<b>6,351,425</b>	<b>6,377,229</b>	<b>6,398,571</b>	<b>(21,342)</b>	<b>(47,145)</b>	<b>3,171,792</b>	<b>50%</b>	
<b>Operating Income</b>	<b>(167,180)</b>	<b>(180,741)</b>	<b>(39,050)</b>	<b>(1,271,995)</b>	<b>204,903</b>	<b>201,113</b>	<b>191,725</b>	<b>(9,388)</b>	<b>(13,178)</b>	<b>1,463,720</b>		
<b>Fund Balance</b>												
Beginning Balance (Audited)					4,882,813	4,882,813	5,028,400					
Operating Income					204,903	201,113	191,725					
<b>Ending Fund Balance</b>					<b>5,087,717</b>	<b>5,083,926</b>	<b>5,220,125</b>					
Fund Balance as a % of Expenses					80%	80%	82%					
<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
K-3					219	219	219	-	-			
4-6					107	107	107	-	-			
<b>Total Enrolled</b>					<b>326</b>	<b>326</b>	<b>326</b>	-	-			
<b>ADA %</b>												
K-3					94.0%	94.0%	94.0%	0.0%	0.0%			
4-6					94.5%	94.5%	94.5%	0.0%	0.0%			
<b>Average ADA %</b>					<b>94.2%</b>	<b>94.2%</b>	<b>94.2%</b>	<b>0.0%</b>	<b>0.0%</b>			
<b>ADA</b>												
K-3					205.96	205.96	205.96	(0.00)	(0.00)			
4-6					101.15	101.15	101.15	0.00	0.00			
<b>Total ADA</b>					<b>307.11</b>	<b>307.11</b>	<b>307.11</b>	<b>(0.00)</b>	<b>(0.00)</b>			
<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
8011 Charter Schools General Purpose Entitlement - State Aid	192,356	192,356	192,356	790,798	2,761,865	2,155,468	2,155,468	-	(606,397)	1,364,670	37%	
8012 Education Protection Account Entitlement	167,273	-	-	167,273	61,422	668,248	668,248	0	606,825	500,975	25%	
8019 State Aid - Prior Years	-	-	-	(90)	-	(90)	(90)	-	(90)	0	100%	
8096 Charter Schools in Lieu of Property Taxes	-	72,154	144,308	450,963	900,787	900,787	900,787	(0)	(0)	449,824	50%	
<b>SUBTOTAL - LCFF Entitlement</b>	<b>359,629</b>	<b>264,510</b>	<b>336,664</b>	<b>1,408,944</b>	<b>3,724,075</b>	<b>3,724,413</b>	<b>3,724,413</b>	<b>-</b>	<b>338</b>	<b>2,315,469</b>	<b>38%</b>	
<b>Federal Revenue</b>												
8181 Special Education - Entitlement	-	6,576	13,151	41,098	82,091	82,091	82,091	(0)	(0)	40,993	50%	

**LALPA**  
**Income Statement**  
**As of December FY22**

		Actual			YTD	Budget						
		Oct	Nov	Dec	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
8220	Child Nutrition Programs	-	65,225	-	65,225	309,600	309,600	347,322	37,722	37,722	282,097	19%
8291	Title I	36,872	-	-	36,872	136,464	136,464	136,464	-	-	99,592	27%
8292	Title II	-	4,376	-	4,376	16,341	16,341	16,341	-	-	11,965	27%
8293	Title III	-	5,470	-	5,470	20,864	20,864	20,864	-	-	15,394	26%
8294	Title IV	2,500	-	-	2,500	10,059	10,059	10,059	-	-	7,559	25%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	38,025	-	18,567	182,322	1,122,333	1,148,172	1,114,782	(33,390)	(7,551)	932,460	16%
<b>SUBTOTAL - Federal Revenue</b>		<b>77,397</b>	<b>81,647</b>	<b>31,718</b>	<b>337,863</b>	<b>1,697,752</b>	<b>1,723,591</b>	<b>1,727,923</b>	<b>4,332</b>	<b>30,171</b>	<b>1,390,060</b>	<b>20%</b>
<b>Other State Revenue</b>												
8319	Other State Apportionments - Prior Years	-	-	-	5,423	-	5,423	5,423	-	5,423	(0)	100%
8381	Special Education - Entitlement (State)	-	24,046	37,234	116,357	211,569	211,569	211,569	(0)	(0)	95,212	55%
8520	Child Nutrition - State	-	2,388	2,379	4,767	25,200	25,200	25,200	-	-	20,433	19%
8545	School Facilities Apportionments	-	-	-	-	309,280	299,514	299,514	-	(9,767)	299,514	0%
8550	Mandated Cost Reimbursements	-	-	5,292	5,292	5,292	5,292	5,292	-	-	0	100%
8560	State Lottery Revenue	-	-	-	-	73,135	73,135	73,135	(0)	(0)	73,135	0%
8590	All Other State Revenue	-	-	68,337	68,337	330,309	330,309	330,310	1	1	261,973	21%
8596	ASES	-	-	-	-	179,716	179,716	179,716	-	-	179,716	0%
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>26,434</b>	<b>113,242</b>	<b>200,176</b>	<b>1,134,501</b>	<b>1,130,158</b>	<b>1,130,159</b>	<b>1</b>	<b>(4,343)</b>	<b>929,983</b>	<b>18%</b>
<b>Local Revenue</b>												
8690	Other Local Revenue	180	-	-	180	-	180	180	-	180	-	100%
8714	Option 3 Grants	-	-	4,657	4,657	-	-	4,657	4,657	4,657	-	100%
<b>SUBTOTAL - Local Revenue</b>		<b>180</b>	<b>-</b>	<b>4,657</b>	<b>4,837</b>	<b>-</b>	<b>180</b>	<b>4,837</b>	<b>4,657</b>	<b>4,837</b>	<b>-</b>	<b>100%</b>
<b>Fundraising and Grants</b>												
8803	Fundraising	-	2,964	-	2,964	-	-	2,964	2,964	2,964	-	100%
<b>SUBTOTAL - Fundraising and Grants</b>		<b>-</b>	<b>2,964</b>	<b>-</b>	<b>2,964</b>	<b>-</b>	<b>-</b>	<b>2,964</b>	<b>2,964</b>	<b>2,964</b>	<b>-</b>	<b>100%</b>
<b>TOTAL REVENUE</b>		<b>437,206</b>	<b>375,555</b>	<b>486,281</b>	<b>1,954,784</b>	<b>6,556,329</b>	<b>6,578,342</b>	<b>6,590,296</b>	<b>11,954</b>	<b>33,967</b>	<b>4,635,512</b>	<b>30%</b>
<b>EXPENSES</b>												
<b>Compensation &amp; Benefits</b>												
<b>Certificated Salaries</b>												
1100	Teachers Salaries	109,110	115,750	109,560	553,645	1,404,619	1,404,619	1,406,446	(1,828)	(1,828)	852,801	39%
1103	Teacher - Substitute Pay	3,960	3,630	2,420	21,780	30,540	30,540	30,540	-	-	8,760	71%
1300	Certificated Supervisor & Administrator Salaries	9,925	9,925	9,925	59,549	120,418	120,418	120,418	-	-	60,869	49%
1900	Certificated Other Salaries	4,620	3,300	2,860	20,940	46,860	46,860	46,860	-	-	25,920	45%
<b>SUBTOTAL - Certificated Salaries</b>		<b>127,614</b>	<b>132,605</b>	<b>124,765</b>	<b>655,914</b>	<b>1,602,437</b>	<b>1,602,437</b>	<b>1,604,264</b>	<b>(1,828)</b>	<b>(1,828)</b>	<b>948,351</b>	<b>41%</b>
<b>Classified Salaries</b>												
2100	Classified Instructional Aide Salaries	16,852	13,533	10,947	77,722	184,236	184,236	165,229	19,007	19,007	87,507	47%
2400	Classified Clerical & Office Salaries	6,925	6,635	7,093	41,650	94,066	94,066	96,235	(2,169)	(2,169)	54,586	43%
2900	Classified Other Salaries	7,459	8,007	8,243	43,402	67,310	67,310	62,279	5,031	5,031	18,878	70%
2930	Other Classified - Maintenance/grounds	1,606	-	-	11,324	39,960	39,960	39,960	-	-	28,636	28%
<b>SUBTOTAL - Classified Salaries</b>		<b>32,842</b>	<b>28,174</b>	<b>26,283</b>	<b>174,097</b>	<b>385,573</b>	<b>385,573</b>	<b>363,703</b>	<b>21,869</b>	<b>21,869</b>	<b>189,606</b>	<b>48%</b>
<b>Employee Benefits</b>												
3100	STRS	21,504	21,479	21,059	109,611	265,158	265,158	265,468	(309)	(309)	155,857	41%
3300	OASDI-Medicare-Alternative	4,526	5,742	3,704	27,905	54,921	54,921	53,274	1,646	1,646	25,369	52%
3400	Health & Welfare Benefits	29,424	29,424	30,253	176,361	305,562	305,562	305,562	(0)	(0)	129,201	58%
3500	Unemployment Insurance	560	318	4,349	6,871	22,234	22,234	24,273	(2,039)	(2,039)	17,402	28%
3600	Workers Comp Insurance	1,943	1,941	1,823	11,504	26,838	26,838	26,568	271	271	15,064	43%

**LALPA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	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		
<b>SUBTOTAL - Employee Benefits</b>	<b>57,957</b>	<b>58,903</b>	<b>61,188</b>	<b>332,251</b>	<b>674,713</b>	<b>674,713</b>	<b>675,144</b>	(431)	(431)	342,893	49%
<b>Books &amp; Supplies</b>											
4100 Approved Textbooks & Core Curricula Materials	-	-	-	10,763	7,000	12,000	12,000	-	(5,000)	1,237	90%
4200 Books & Other Reference Materials	-	2,249	-	2,334	2,500	2,500	2,500	-	-	166	93%
4315 Custodial Supplies	2,934	-	1,084	5,610	11,000	11,000	11,000	-	-	5,390	51%
4320 Educational Software	-	24,700	-	33,462	42,789	42,789	42,789	-	-	9,327	78%
4325 Instructional Materials & Supplies	11,465	2,042	-	16,201	31,000	26,000	26,000	-	5,000	9,799	62%
4330 Office Supplies	3,704	3,273	1,052	25,873	22,667	22,667	35,000	(12,333)	(12,333)	9,127	74%
4350 Uniforms	-	-	-	-	1,500	1,500	1,500	-	-	1,500	0%
4352 ASES	-	60,015	-	69,600	179,716	179,716	179,716	-	-	110,116	39%
4354 COVID Supplies	135,000	-	58,500	387,000	387,000	387,000	392,077	(5,077)	(5,077)	5,077	99%
4400 Noncapitalized Equipment	30,285	10,547	1,011	86,052	64,276	90,115	90,115	-	(25,839)	4,063	95%
4410 Classroom Furniture, Equipment & Supplies	-	-	-	1,842	2,500	2,500	2,500	-	-	658	74%
4710 Student Food Services	34,329	-	27,763	144,924	360,000	360,000	360,000	-	-	215,076	40%
<b>SUBTOTAL - Books and Supplies</b>	<b>217,716</b>	<b>102,826</b>	<b>89,410</b>	<b>783,662</b>	<b>1,111,948</b>	<b>1,137,787</b>	<b>1,155,197</b>	<b>(17,410)</b>	<b>(43,249)</b>	<b>371,535</b>	<b>68%</b>
<b>Services &amp; Other Operating Expenses</b>											
5200 Travel & Conferences	-	214	-	1,165	10,000	10,000	10,000	-	-	8,835	12%
5300 Dues & Memberships	-	3,357	199	4,423	6,000	6,000	6,000	-	-	1,577	74%
5400 Insurance	3,308	7,792	-	27,666	42,585	42,585	42,585	-	-	14,919	65%
5605 Equipment Leases	566	1,218	956	4,783	16,156	16,156	16,156	-	-	11,373	30%
5610 Rent	38,014	38,014	38,014	222,273	459,078	459,078	459,078	-	-	236,805	48%
5615 Repairs and Maintenance - Building	4,941	5,548	5,750	25,194	43,350	43,350	43,350	-	-	18,156	58%
5617 Repairs and Maintenance - Other Equipment	-	469	-	469	7,000	7,000	7,000	-	-	6,531	7%
5807 Family Outreach	-	-	55	55	4,000	4,000	4,000	-	-	3,946	1%
5810 COVID Contracted Services (nursing, etc)	6,133	9,187	2,760	36,949	35,467	35,467	37,467	(2,000)	(2,000)	518	99%
5815 Consultants - Instructional	75,900	85,500	115,120	582,920	666,690	666,690	666,690	-	-	83,770	87%
5820 Consultants: Non Instructional	3,667	7,253	9,970	48,657	107,244	107,244	107,244	-	-	58,587	45%
5824 District Oversight Fees	-	2,731	5,463	17,070	37,241	37,244	37,244	-	(3)	20,174	46%
5836 Fingerprinting	-	-	-	-	450	450	450	-	-	450	0%
5845 Legal Fees	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
5851 Marketing and Student Recruiting	44	444	47	534	2,500	2,500	2,500	-	-	1,966	21%
5858 CMO Fees Expense	-	-	-	-	395,233	395,194	395,194	0	39	395,194	0%
5860 Printing and Reproduction	-	-	-	-	2,000	2,000	2,000	-	-	2,000	0%
5861 Prior Yr Exp (not accrued)	-	-	-	(2)	-	-	(2)	2	2	-	100%
5863 Professional Development	233	8,022	-	82,233	209,713	209,713	204,246	5,467	5,467	122,014	40%
5866 Van Expenses	-	(40)	-	189	1,500	1,500	1,500	-	-	1,311	13%
5869 Special Education Contract Instructors	15,415	18,409	16,004	72,464	185,000	185,000	185,000	-	-	112,536	39%
5872 Special Education Encroachment	-	6,126	10,076	31,490	58,732	58,732	58,732	0	0	27,242	54%
5874 Sports	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5875 Staff Recruiting	486	562	702	3,111	1,500	1,500	5,000	(3,500)	(3,500)	1,889	62%
5877 Student Activities	-	-	-	-	26,500	26,500	26,500	-	-	26,500	0%
5878 Student Assessment	-	4,752	-	4,752	2,900	2,900	4,952	(2,052)	(2,052)	200	96%
5881 Student Information System	2,750	-	979	3,729	2,620	2,620	3,729	(1,110)	(1,110)	-	100%
5884 Substitutes	11,902	27,591	11,004	60,898	55,650	55,650	76,000	(20,350)	(20,350)	15,102	80%
5887 Technology Services	2,138	3,072	2,265	27,632	34,261	34,261	34,261	-	-	6,629	81%
5900 Communications	2,760	3,471	3,836	20,804	43,750	43,750	43,750	-	-	22,946	48%
5915 Postage and Delivery	-	95	485	1,399	3,000	3,000	3,000	-	-	1,601	47%
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>168,256</b>	<b>233,788</b>	<b>223,684</b>	<b>1,280,855</b>	<b>2,475,119</b>	<b>2,475,084</b>	<b>2,498,626</b>	<b>(23,542)</b>	<b>(23,507)</b>	<b>1,217,771</b>	<b>51%</b>
<b>Capital Outlay &amp; Depreciation</b>											
6900 Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,636</b>	<b>101,636</b>	<b>101,636</b>	<b>-</b>	<b>-</b>	<b>101,636</b>	<b>0%</b>

**LALPA**  
**Income Statement**  
**As of December FY22**

	Actual			YTD	Budget						
	Oct	Nov	Dec	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	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>604,386</b>	<b>556,296</b>	<b>525,331</b>	<b>3,226,779</b>	<b>6,351,425</b>	<b>6,377,229</b>	<b>6,398,571</b>	<b>(21,342)</b>	<b>(47,145)</b>	<b>3,171,792</b>	<b>50%</b>

Home Office  
Income Statement  
As of December FY22

	Actual			YTD	Budget							
	Oct	Nov	Dec	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	
<b>SUMMARY</b>												
<b>Revenue</b>												
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	1,134	25	900	5,167	927,104	927,103	927,103	-	(1)	921,936	1%	
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,134</b>	<b>25</b>	<b>900</b>	<b>5,167</b>	<b>927,104</b>	<b>927,103</b>	<b>927,103</b>	<b>-</b>	<b>(1)</b>	<b>921,936</b>	<b>1%</b>	
<b>Expenses</b>												
Compensation and Benefits	55,935	55,827	57,078	330,537	731,171	731,171	731,171	0	0	400,633	45%	
Books and Supplies	420	1,578	-	2,297	2,916	2,916	2,916	-	-	619	79%	
Services and Other Operating Expenditures	11,429	18,616	27,346	119,647	193,017	193,017	193,017	(0)	(0)	73,370	62%	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>67,784</b>	<b>76,021</b>	<b>84,424</b>	<b>452,482</b>	<b>927,104</b>	<b>927,104</b>	<b>927,104</b>	<b>-</b>	<b>-</b>	<b>474,622</b>	<b>49%</b>	
<b>Operating Income</b>	<b>(66,650)</b>	<b>(75,996)</b>	<b>(83,524)</b>	<b>(447,315)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(1)</b>	<b>447,314</b>		
<b>Fund Balance</b>												
Beginning Balance (Audited)					9,865	9,865	9,865					
Operating Income					0	(0)	(0)					
<b>Ending Fund Balance</b>					<b>9,865</b>	<b>9,865</b>	<b>9,865</b>					
Fund Balance as a % of Expenses					1%	1%	1%					
<b>KEY ASSUMPTIONS</b>												
<b>Enrollment Summary</b>												
Total Enrolled					-	-	-	-	-			
<b>ADA %</b>												
Average ADA %												
<b>ADA</b>												
Total ADA					-	-	-	-	-			
<b>REVENUE</b>												
<b>LCFF Entitlement</b>												
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
<b>Federal Revenue</b>												
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other State Revenue</b>												
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Local Revenue</b>												
8660 Interest	1,134	25	900	5,079	20,000	20,000	20,000	-	-	14,921	25%	
8699 All Other Local Revenue	-	-	-	88	-	88	88	-	88	-	100%	
8721 CMO Fees Revenue	-	-	-	-	907,104	907,015	907,015	-	(89)	907,015	0%	
<b>SUBTOTAL - Local Revenue</b>	<b>1,134</b>	<b>25</b>	<b>900</b>	<b>5,167</b>	<b>927,104</b>	<b>927,103</b>	<b>927,103</b>	<b>-</b>	<b>(1)</b>	<b>921,936</b>	<b>1%</b>	



Home Office  
Income Statement  
As of December FY22

	Actual			YTD	Budget						
	Oct	Nov	Dec	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
TOTAL EXPENSES	67,784	76,021	84,424	452,482	927,104	927,104	927,104	(0)	(0)	474,622	49%