

# Los Angeles Leadership Academy

## Monthly Financial Update

### 2021-22 Year-end Unaudited and 2022-23 Forecast Update

KRISTIN DIETZ

SEPTEMBER 19, 2022

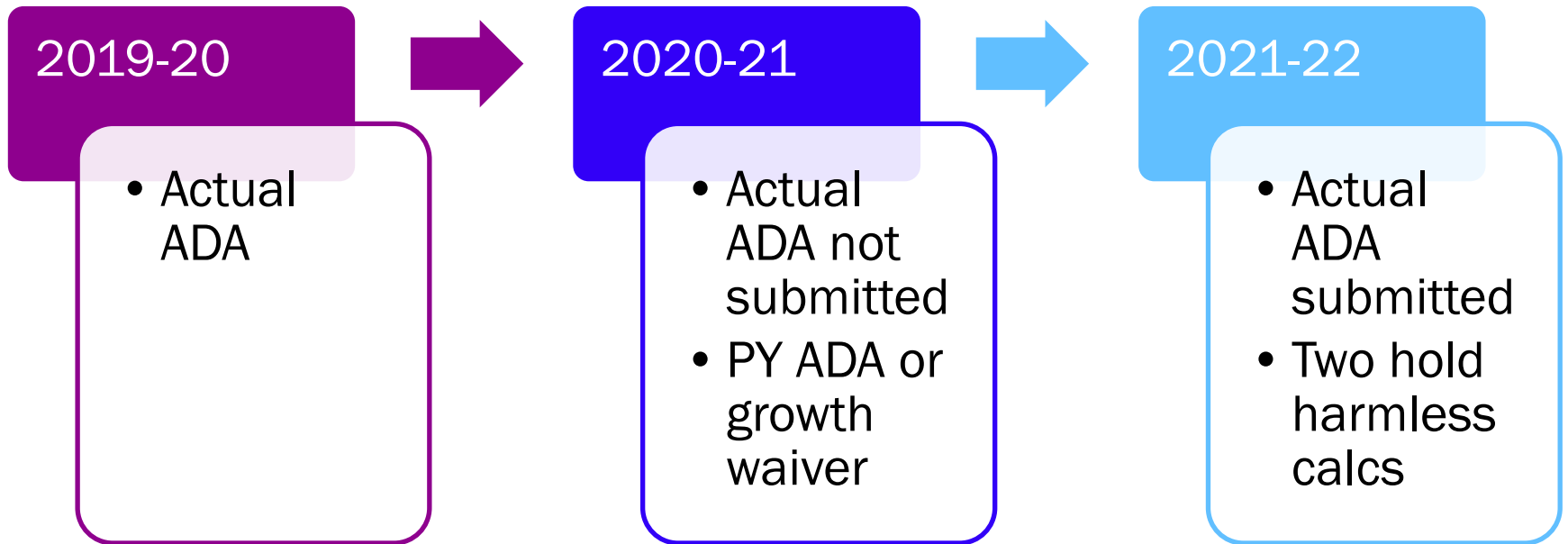


1. State Updates
2. 2021-2022 Year-end Unaudited Actuals
3. 2022-2023 Forecast Update
4. Exhibits

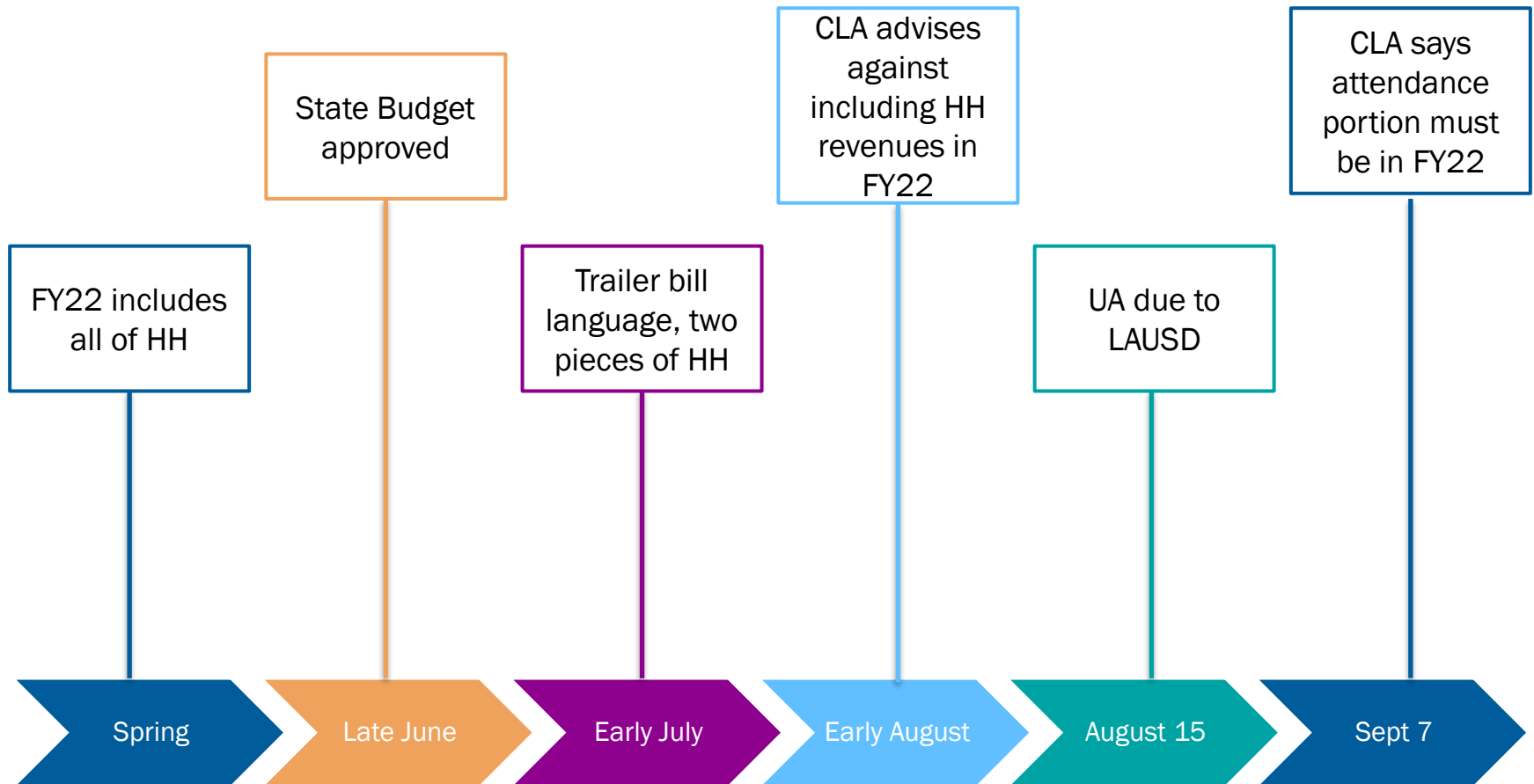
# State Updates



# Hold Harmless Recap

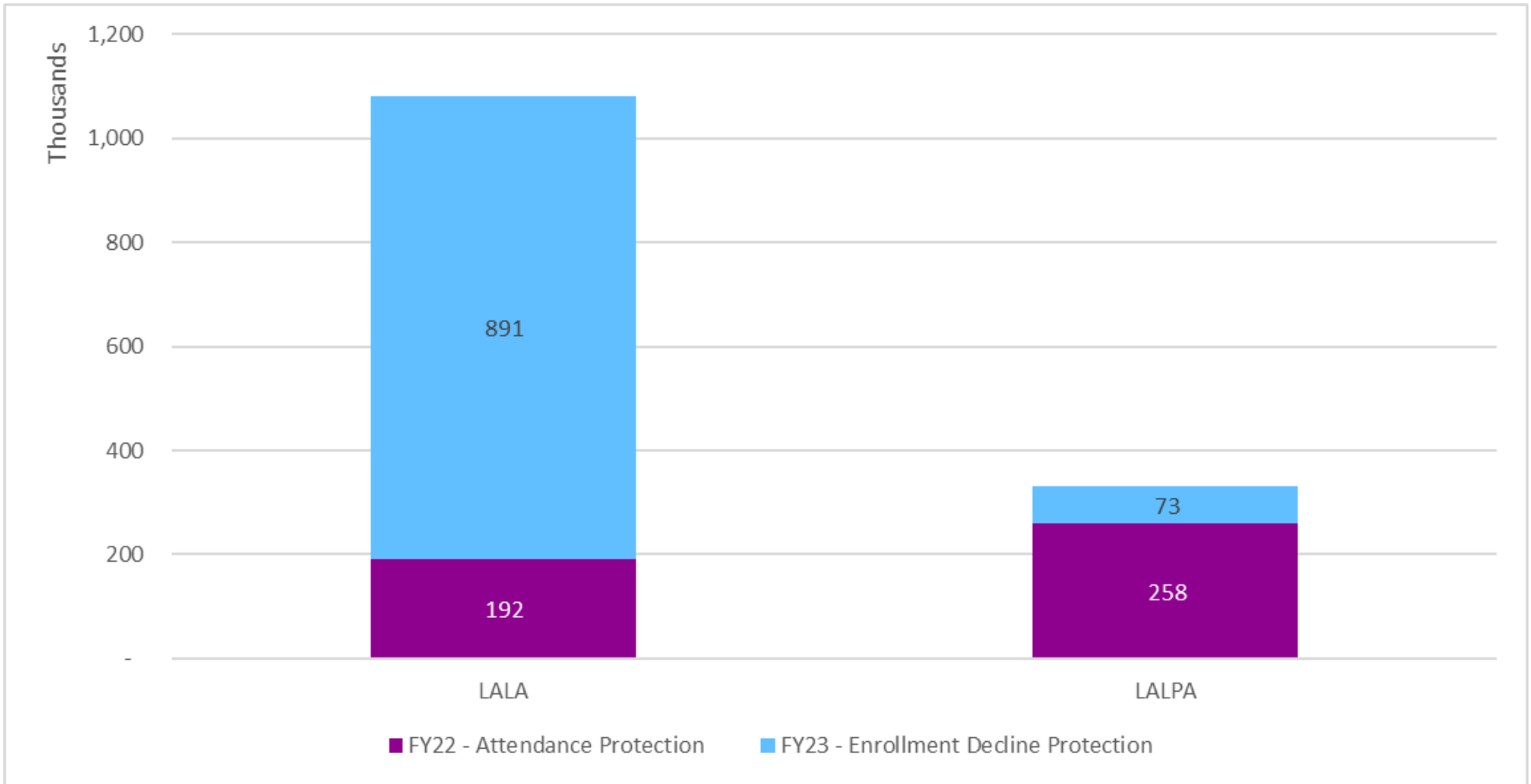


## Deciphering AB 181 took time & auditor changed guidance

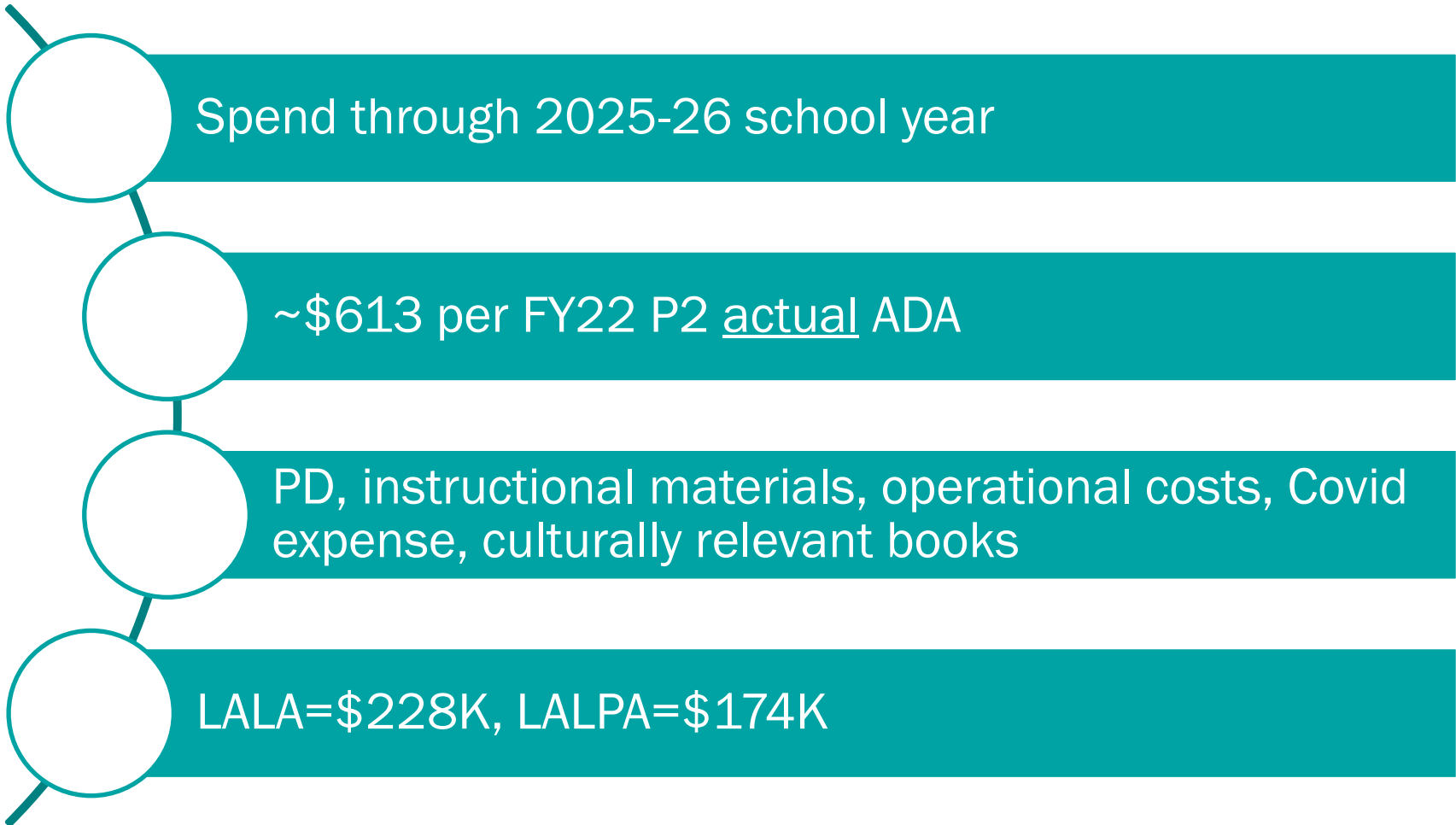


# Hold Harmless Protection by Year

## HH Revenue split between FY22 and FY23



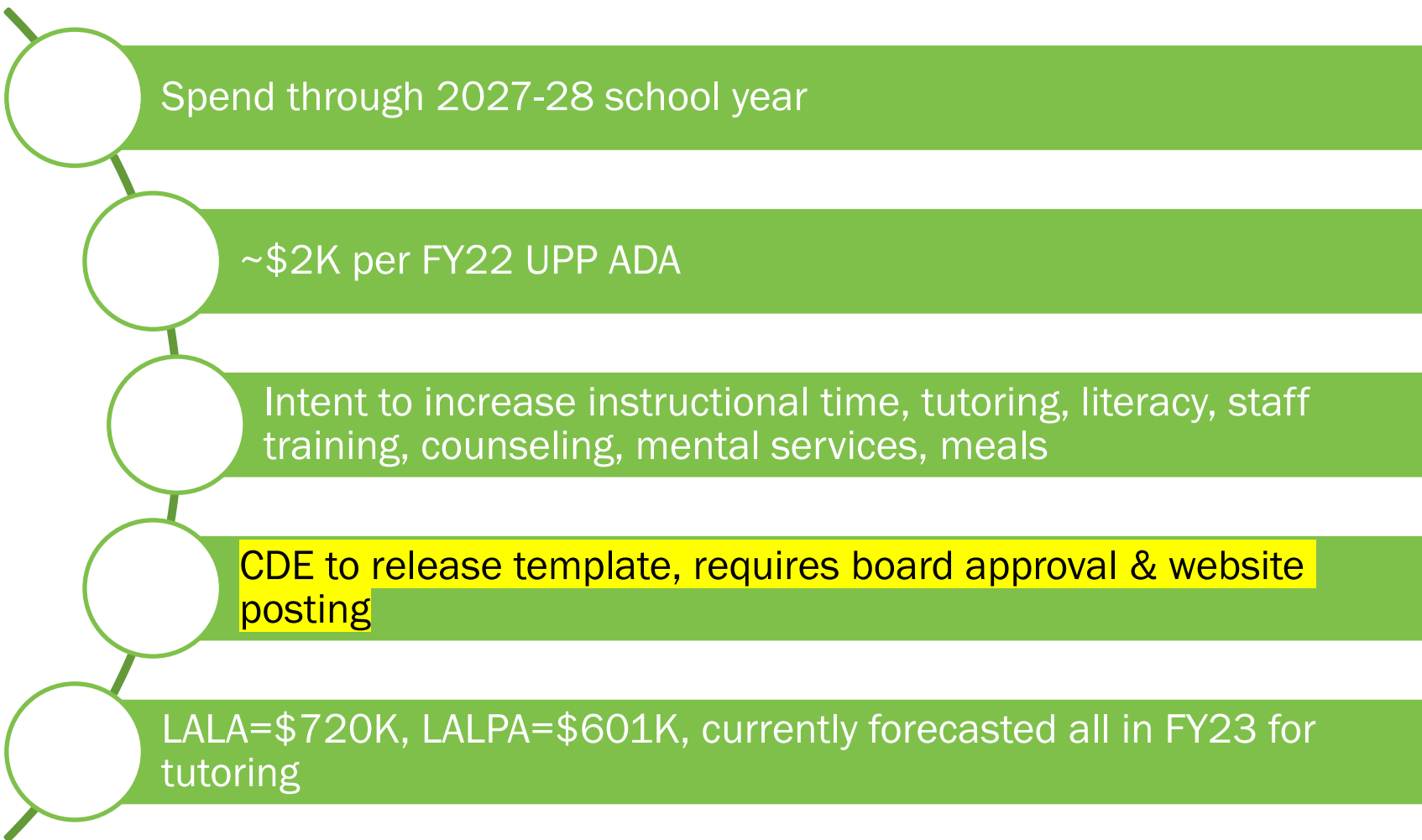
**Broad range of allowable expenses, plan will require board approval**



# Learning Recovery Emergency Block Grant



## Support long term recovery of student learning, mental health, well-being





# 2021-22 Unaudited Actuals



## FY21-22 Consolidated Net Loss **-\$1.15M**, **-\$1M** under budget

### COVID-19

- Reduced enrollment, one-time funding
- New expenses – tutoring, COVID testing, cleaning
- Possible FEMA funding pending approval

### ADA

- P-2 ADA hold harmless revenue hits in FY22-23

### Late adjustments

- Hold Harmless Timing, late guidance from auditors

# FY21-22 Unaudited Actuals – By Site

		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
		<b>FY21-22 Unaudited Actual</b>				
Revenue	LCFF Entitlement	4,657,659	3,405,427	-		8,063,086
	Federal Revenue	3,154,346	2,444,475	-		5,598,821
	Other State Revenues	1,548,239	1,389,745	-		2,937,984
	Local Revenues	20,331	6,066	1,004,398	(992,523)	38,272
	Fundraising and Grants	23,141	6,826			29,967
	<b>Total Revenue</b>	<b>9,403,716</b>	<b>7,252,539</b>	<b>1,004,398</b>	<b>(992,523)</b>	<b>16,668,130</b>
Expenses	Comp and Benefits	4,127,835	2,634,601	722,375		7,484,811
	Books and Supplies	1,807,920	1,284,084	2,911		3,094,915
	Services and Other Ops	4,356,761	3,334,432	279,112	(992,523)	6,977,782
	Depreciation	163,630	104,813	-		268,443
	<b>Total Expenses</b>	<b>10,456,146</b>	<b>7,357,930</b>	<b>1,004,398</b>	<b>(992,523)</b>	<b>17,825,951</b>
	<b>Operating Income</b>	<b>(1,052,430)</b>	<b>(105,391)</b>	<b>-</b>	<b>-</b>	<b>(1,157,821)</b>
Fund Balance	Beginning Balance (Unaudited)	6,849,014	5,028,400	9,865		11,887,279
	Operating Income	(1,052,430)	(105,391)	-		(1,157,821)
<b>Ending Fund Balance (incl. Depreciation)</b>		<b>5,796,584</b>	<b>4,923,009</b>	<b>9,865</b>		<b>10,729,458</b>
<b>Ending Fund Balance as % of Expenses</b>		<b>55.44%</b>	<b>66.91%</b>	<b>0.98%</b>		<b>60.19%</b>
<b>Enrollment</b>		<b>414</b>	<b>313</b>	<b>-</b>		<b>727</b>
<b>Funded ADA (P2) - before Hold Harmless</b>		<b>369</b>	<b>280</b>	<b>-</b>		<b>649</b>
<b>Funded UPP % (LAUSD cap = 85.62%)</b>		<b>86.9%</b>	<b>95.4%</b>			

# FY21-22 Unaudited Actuals vs. Approved Budget

## Reduced enrollment, one-time spending drives down results

		2021-22	2021-22	\$ Change	Notes
		Approved Budget	Unaudited Actual		
Revenue	LCFF Entitlement	8,718,255	8,063,086	(655,169)	reduced enrollment
	Federal Revenue	4,401,914	5,598,821	1,196,907	one-time funds
	Other State Revenues	2,711,205	2,937,984	226,779	one-time funds
	Local Revenues	927,104	1,030,795	103,691	CMO fee adj, Opt3 grants
	Fundraising and Grants	-	29,967	29,967	
	<b>Total Revenue</b>	<b>16,758,478</b>	<b>17,660,653</b>	<b>902,175</b>	
Expenses	Comp and Benefits	7,486,601	7,484,811	(1,790)	
	Books and Supplies	2,670,413	3,094,915	424,502	one-time spending
	Services and Other Ops	6,461,075	7,970,305	1,509,230	one-time spending, tutoring
	Depreciation	256,288	268,443	12,155	
	<b>Total Expenses</b>	<b>16,874,377</b>	<b>18,818,474</b>	<b>1,944,097</b>	
	<b>Operating Income</b>	<b>(115,899)</b>	<b>(1,157,821)</b>	<b>(1,041,922)</b>	
	Beginning Balance (Unaudited)	11,887,279	11,887,279	-	
	Operating Income	(115,899)	(1,157,821)	(1,041,922)	
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>11,771,380</b>	<b>10,729,458</b>	<b>1,041,922</b>	
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>57.02%</b>	<b>19.36%</b>	
	<b>ADA</b>	<b>704.86</b>	<b>648.63</b>	<b>(56.23)</b>	

# FY21-22 Unaudited Actuals – LALA (MS/HS)

## UA Net Loss -\$1.05M, -\$732K below budget

		2021-22	2021-22	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	4,994,180	4,657,659	(336,521)
	Federal Revenue	2,704,162	3,154,346	450,184
	Other State Revenues	1,576,704	1,548,239	(28,465)
	Local Revenues	-	20,331	20,331
	Fundraising and Grants	-	23,141	23,141
	<b>Total Revenue</b>	<b>9,275,046</b>	<b>9,403,716</b>	<b>128,670</b>
Expenses	Comp and Benefits	4,092,708	4,127,835	35,127
	Books and Supplies	1,555,549	1,807,920	252,371
	Services and Other Ops	3,792,939	4,356,761	563,822
	Depreciation	154,652	163,630	8,978
	<b>Total Expenses</b>	<b>9,595,848</b>	<b>10,456,146</b>	<b>860,298</b>
	<b>Operating Income</b>	<b>(320,802)</b>	<b>(1,052,430)</b>	<b>(731,628)</b>
	Beginning Balance (audited)	6,849,014	6,849,014	-
	Operating Income	(320,802)	(1,052,430)	(731,628)
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>6,528,212</b>	<b>5,796,584</b>	<b>731,628</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>55.44%</b>	<b>22.75%</b>
	<b>ADA</b>	<b>397.74</b>	<b>368.60</b>	<b>(29.14)</b>

# FY21-22 Unaudited Actuals - LALPA

## UA Net Loss -\$105k, -\$310K below budget

		2021-22	2021-22	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	3,724,075	3,405,427	(318,648)
	Federal Revenue	1,697,752	2,444,475	746,723
	Other State Revenues	1,134,501	1,389,745	255,244
	Local Revenues	-	6,066	6,066
	Fundraising and Grants	-	6,826	6,826
	<b>Total Revenue</b>	<b>6,556,328</b>	<b>7,252,539</b>	<b>696,211</b>
Expenses	Comp and Benefits	2,662,722	2,634,601	(28,121)
	Books and Supplies	1,111,948	1,284,084	172,136
	Services and Other Ops	2,475,119	3,334,432	859,313
	Depreciation	101,636	104,813	3,177
	<b>Total Expenses</b>	<b>6,351,425</b>	<b>7,357,930</b>	<b>1,006,505</b>
	<b>Operating Income</b>	<b>204,903</b>	<b>(105,391)</b>	<b>(310,294)</b>
	Beginning Balance (Unaudited)	5,028,400	5,028,400	-
	Operating Income	204,903	(105,391)	(310,294)
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>5,233,303</b>	<b>4,923,009</b>	<b>310,294</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>66.91%</b>	<b>1.71%</b>
	<b>ADA</b>	<b>307.11</b>	<b>280.03</b>	<b>(27.08)</b>

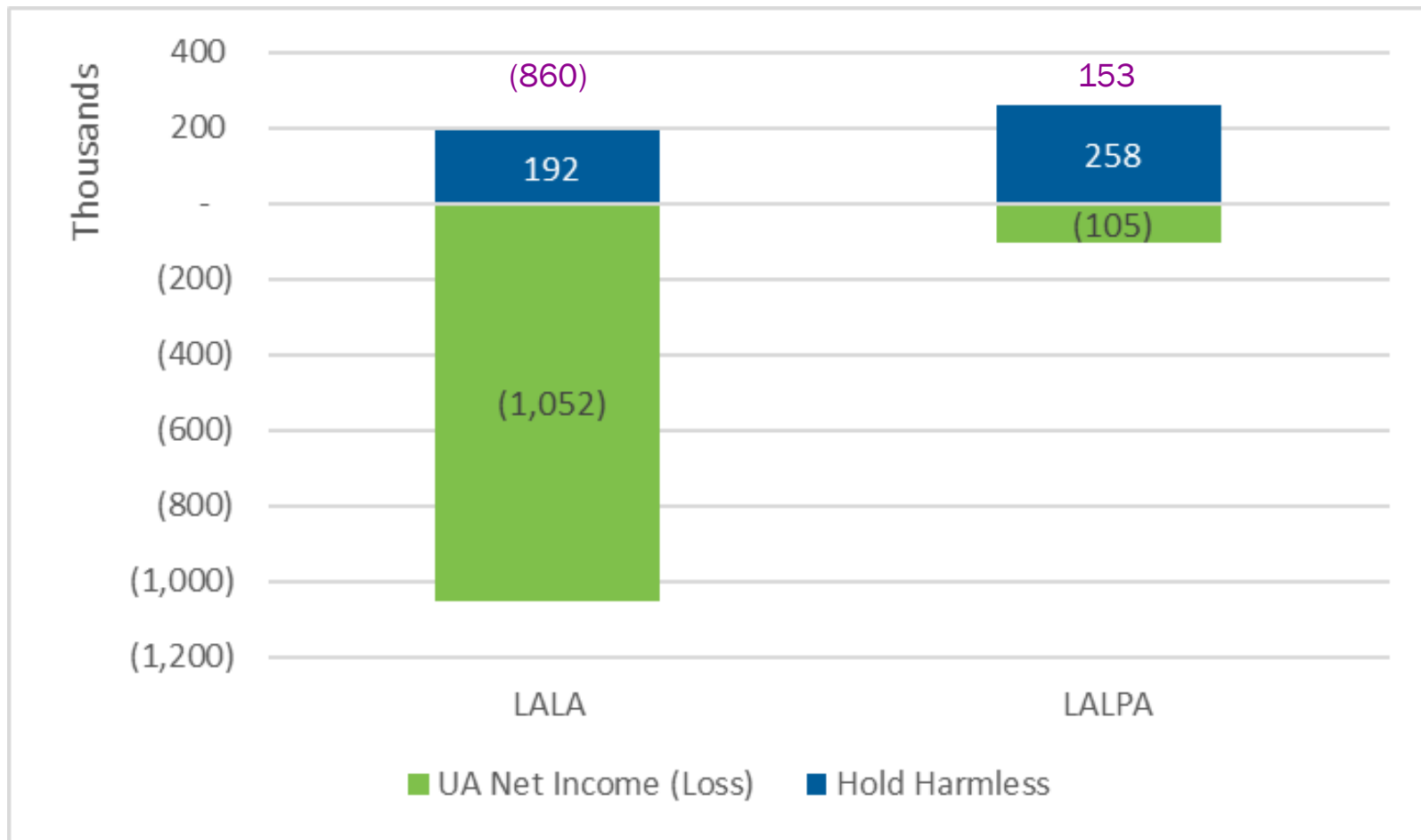
# FY21-22 Unaudited Actuals – Home Office

## Increased legal, data services drove up shared costs

		2021-22	2021-22	Variance
		Approved Budget	Unaudited Actual	
Revenue	Local Revenues	927,104	1,004,398	77,294
	Fundraising and Grants	0	0	-
	<b>Total Revenue</b>	<b>927,104</b>	<b>1,004,398</b>	<b>77,294</b>
Expenses	Comp and Benefits	731,171	722,375	(8,796)
	Books and Supplies	2,916	2,911	(5)
	Services and Other Ops	193,017	279,112	86,095
	Depreciation	-	-	-
	<b>Total Expenses</b>	<b>927,104</b>	<b>1,004,398</b>	<b>77,294</b>
<b>Operating Income</b>		<b>0</b>	<b>0</b>	<b>-</b>
	Beginning Balance (Audited)	9,865	9,865	
	Operating Income	0	0	-
<b>Ending Fund Balance (incl. Depreciation)</b>		<b>9,865</b>	<b>9,865</b>	<b>-</b>
<b>Ending Fund Balance as % of Expenses</b>		<b>1.06%</b>	<b>0.98%</b>	<b>8.34%</b>

# FY22 Hold Harmless Impact

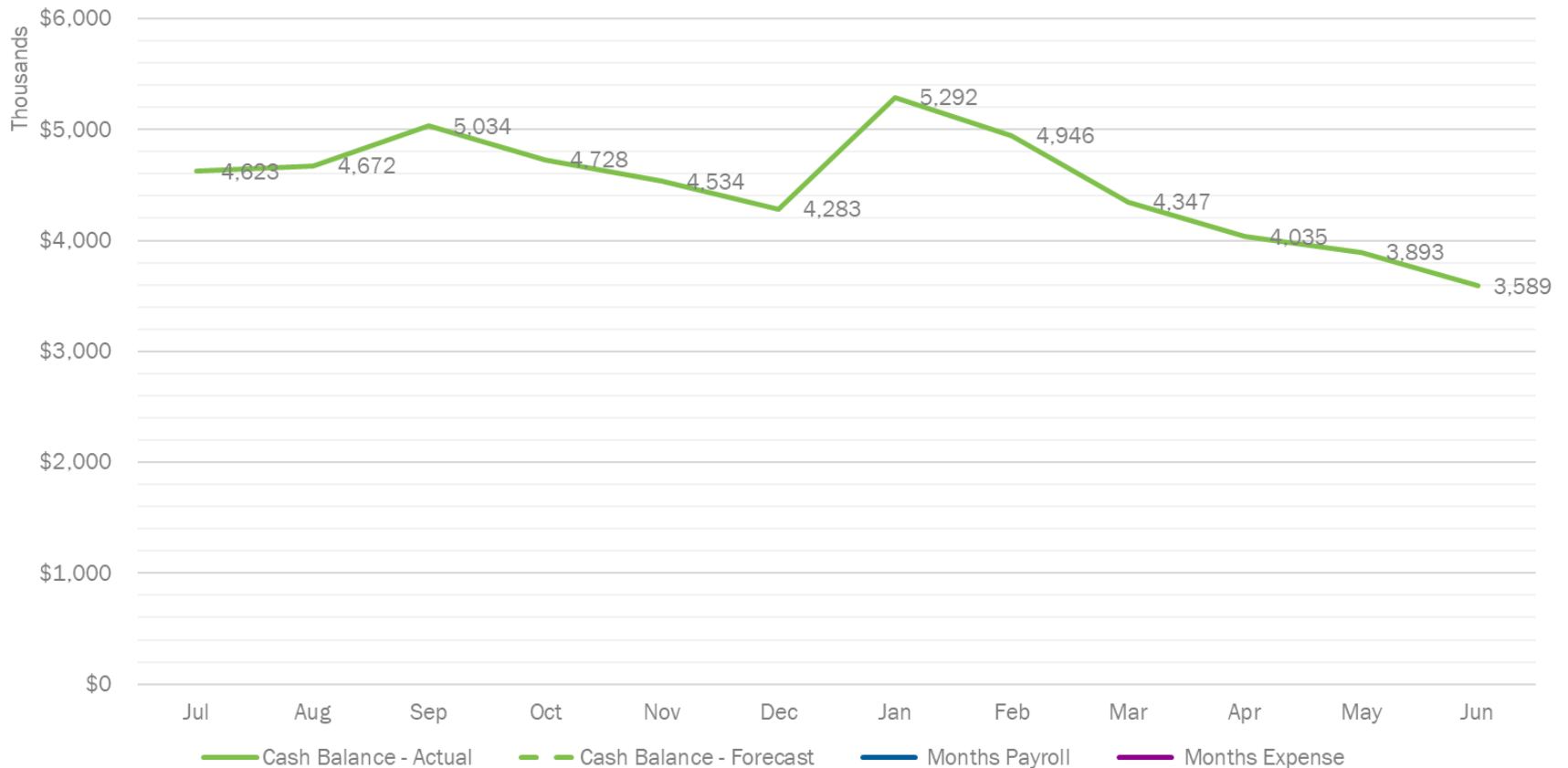
Schools will have audit adjustments, Attendance Protection portion of HH





# 2021-2022 Cash Flow - Consolidated

## Cash balance is steady - consolidated balance of \$3.6M as of 6/30/22

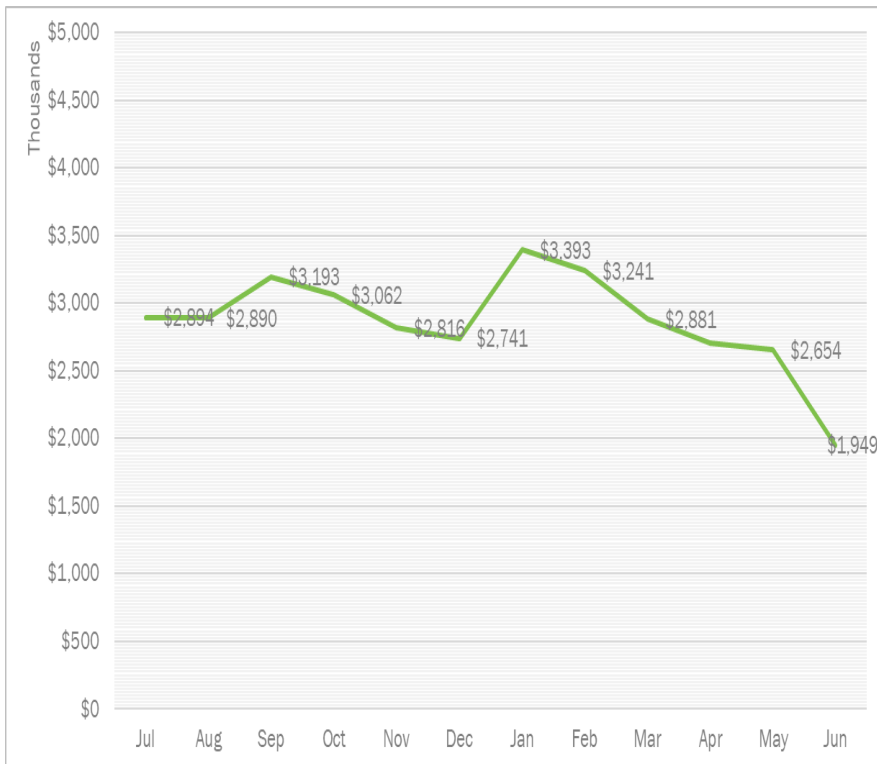


Ended year with 20% reserve in cash,  
73 days (2.5 months) cash on hand

# 2021-2022 Cash Flow By Charter

## LALA MS/HS

cash balance \$1.9M as of  
6/30/22



## LALPA

cash balance \$1.5M as of  
6/30/22



Year-end cash balance of 18.6% reserve for LALA (68 days cash on hand),  
and 20.7% reserve for LALPA (76 days cash on hand)

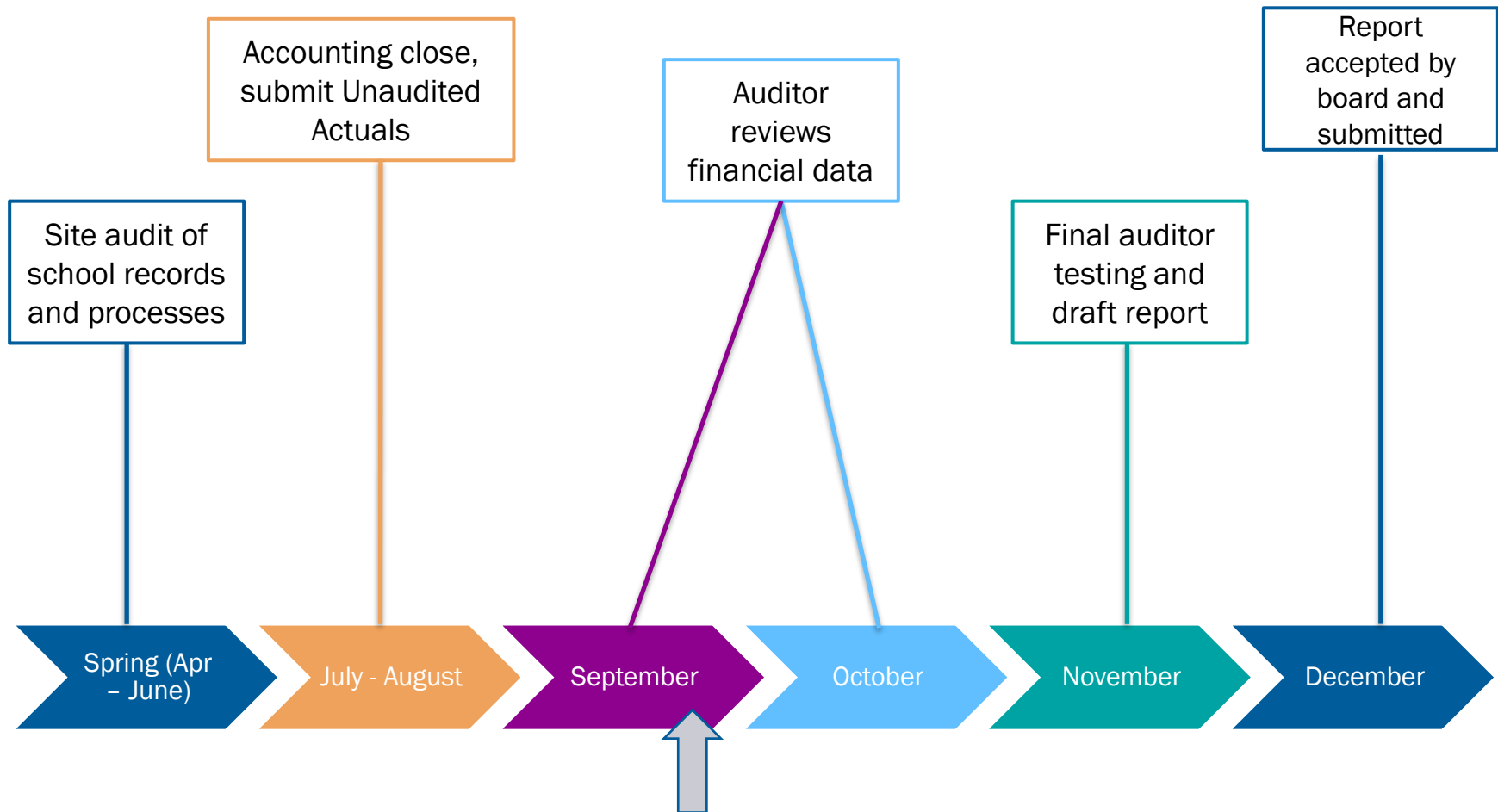
# Balance Sheet – Consolidated as of June 2022

## What the Organization owns and owes as of 6/30/22 (Unaudited)

		LALA-MS/HS	LALPA	Home Office	Total 6/30/22 (Unaudited)	Total 6/30/21 (Audited)	YTD CHANGE
<b>Assets</b>	Cash Balance	1,949,387	1,523,845	115,937	3,589,170	4,892,672	(1,303,502)
	Accounts Receivable	1,974,908	1,582,266	-	3,557,174	3,009,137	548,037
	Prepays and Other Assets	62,173	48,544	-	110,717	234,597	(123,880)
	Fixed Assets, Net	3,765,764	2,287,244	-	6,053,007	6,321,450	(268,443)
	<b>Total Assets</b>	<b>7,752,232</b>	<b>5,441,899</b>	<b>115,937</b>	<b>13,310,068</b>	<b>14,457,856</b>	<b>(1,147,788)</b>
<b>Liabilities &amp; Equity</b>	Accounts Payable	241,063	140,591	-	381,654	1,019,134	(637,480)
	Current Loans and Other Payables	787,585	378,297	106,070	1,271,952	624,443	647,509
	Long-Term Loans and Other Liabilities	927,000	-	-	927,000	927,000	-
	Beginning Net Assets	6,849,014	5,028,402	9,867	11,887,283	11,887,279	4
	Net Income (Loss) to Date	(1,052,430)	(105,391)	-	(1,157,821)		(1,157,821)
	<b>Total Liabilities &amp; Equity</b>	<b>7,752,232</b>	<b>5,441,899</b>	<b>115,937</b>	<b>13,310,068</b>	<b>14,457,856</b>	<b>(1,147,788)</b>

# Audit process over next three months

**Audit is result of year-end accounting close and auditor review and testing; audit is expected to be complete by 12/15/22**



# 2022-23 Forecast Update

August 2022



# FY22-23 Updated Forecast – what has changed?

**LCFF**

Decreased due to reduced enrollment

**Hold Harmless**

Enrollment protection from FY22

**One-time funding**

Many programs spanning across up to 4 years

**Expenses**

Extensive tutoring funded by grants

# FY22-23 Updated Forecast

Both Schools reflect positive net income AFTER Hold Harmless Adjustment

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	5,261,361	3,911,550			9,172,911
	Federal Revenue	853,897	579,609			1,433,506
	Other State Revenues	2,421,386	2,469,204			4,890,590
	Local Revenues	34,111	15,098	990,104	(975,104)	64,209
	Fundraising and Grants	11,923	-	-		11,923
	<b>Total Revenue</b>	<b>8,582,678</b>	<b>6,975,461</b>	<b>990,104</b>	<b>(975,104)</b>	<b>15,573,139</b>
Expenses	Comp and Benefits	3,750,381	2,806,254	756,794		7,313,429
	Books and Supplies	847,571	601,266	3,356		1,452,193
	Services and Other Ops	4,276,825	3,335,997	229,954	(975,104)	6,867,672
	Depreciation	148,501	101,636			250,137
	<b>Total Expenses</b>	<b>9,023,278</b>	<b>6,845,153</b>	<b>990,104</b>	<b>(975,104)</b>	<b>15,883,431</b>
	<b>Operating Income</b>	<b>(440,600)</b>	<b>130,308</b>	<b>-</b>	<b>-</b>	<b>(310,292)</b>
	Beginning Balance (Unaudited)	5,796,584	4,923,009	9,865		10,729,458
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>5,355,984</b>	<b>5,053,317</b>	<b>9,865</b>		<b>10,419,166</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>59.36%</b>	<b>73.82%</b>	<b>1.00%</b>		<b>65.60%</b>
	<b>Forecasted ADA</b>	<b>374.30</b>	<b>289.90</b>			<b>664.20</b>
	<b>Add Estimated HH - Enrollment Protection</b>	<b>890,764</b>	<b>73,279</b>			<b>964,043</b>
	<b>Operating Income with HH Adj</b>	<b>450,164</b>	<b>203,587</b>	<b>-</b>	<b>-</b>	<b>653,751</b>

# FY22-23 Forecast vs. Approved Budget - Consolidated

		2022-2023	2022-2023	\$ Change	Notes
		Approved Budget	Aug22 Forecast		
Revenue	LCFF Entitlement	9,589,923	9,172,911	(417,012)	Reduced ADA
	Federal Revenue	1,723,759	1,433,506	(290,253)	Reduced ADA, shift one-time funding
	Other State Revenues	3,223,409	4,890,590	1,667,181	Add A-G, Learning Recovery, Arts/Music grants
	Local Revenues	20,000	64,209	44,209	SpEd grants
	Fundraising and Grants	1,429	11,923	10,494	
	<b>Total Revenue</b>	<b>14,558,520</b>	<b>15,573,139</b>	<b>1,014,619</b>	
Expenses	Comp and Benefits	8,023,584	7,313,429	(710,155)	Updated staff listing
	Books and Supplies	1,471,260	1,452,193	(19,067)	
	Services and Other Ops	5,132,808	6,867,672	1,734,864	Tutoring - grant funds
	Depreciation	255,409	250,137	(5,272)	
	<b>Total Expenses</b>	<b>14,883,061</b>	<b>15,883,431</b>	<b>1,000,370</b>	
	<b>Operating Income</b>	<b>(324,541)</b>	<b>(310,292)</b>	<b>14,249</b>	
	Beginning Balance (Unaudited)	10,729,458	10,729,458	-	
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>10,404,917</b>	<b>10,419,166</b>	<b>14,249</b>	
	<b>Ending Fund Balance as % of Expenses</b>	<b>69.91%</b>	<b>65.60%</b>	<b>-4.31%</b>	
	<b>ADA</b>	<b>711.00</b>	<b>664.20</b>	<b>(46.80)</b>	
	<b>Add Estimated HH - Enrollment Protection</b>		<b>964,043</b>	<b>964,043</b>	
	<b>Operating Income with HH Adj</b>	<b>(324,541)</b>	<b>653,751</b>	<b>978,292</b>	

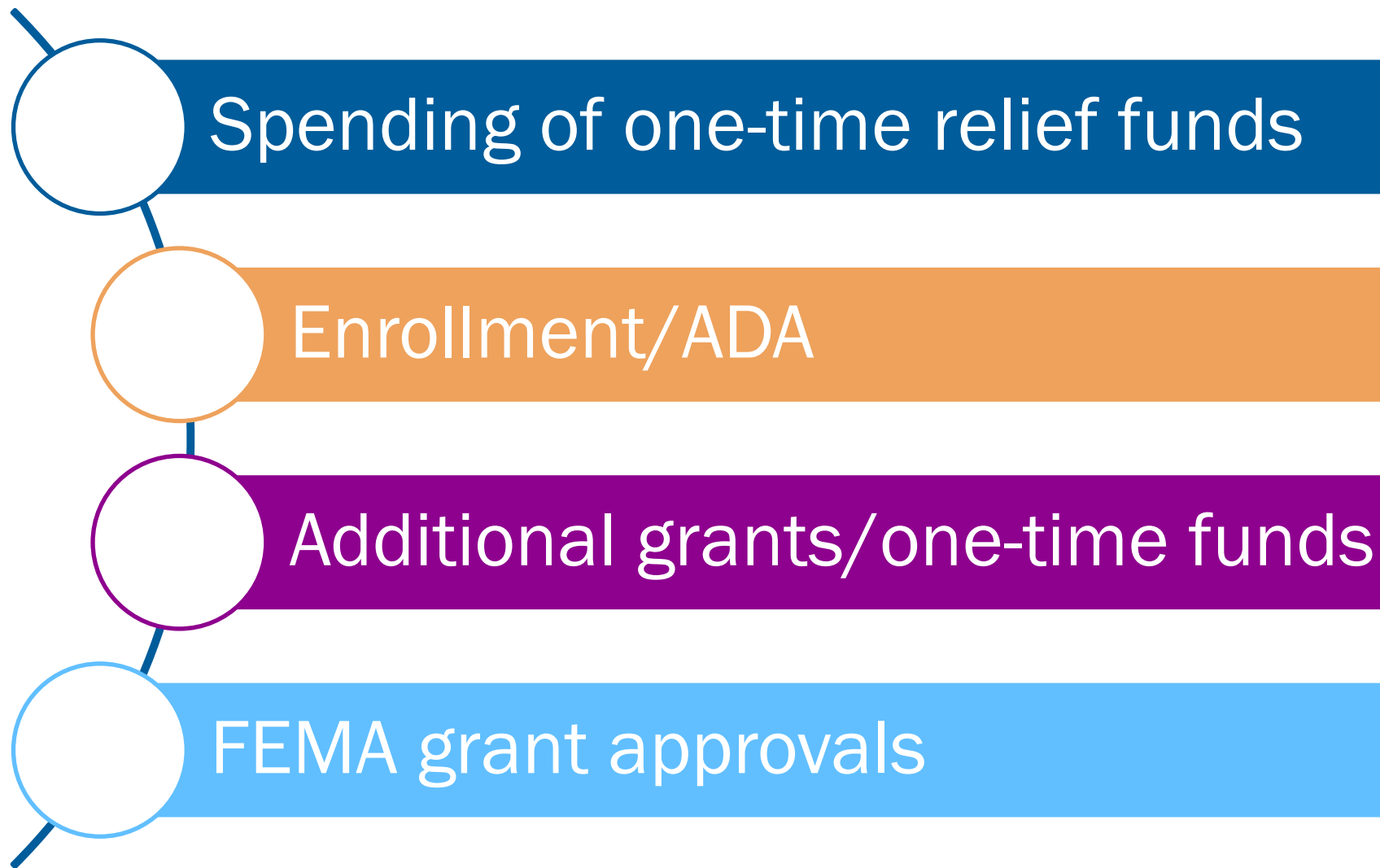


# FY22-23 Forecast vs. Approved Budget – LALA (MS/HS)

		2022-2023	2022-2023	\$ Change
		Approved Budget	Jul22 Forecast	
Revenue	LCFF Entitlement	5,489,965	5,261,361	(228,604)
	Federal Revenue	1,125,378	853,897	(271,481)
	Other State Revenues	1,537,857	2,421,386	883,529
	Local Revenues	-	34,111	34,111
	Fundraising and Grants	1,429	11,923	10,494
	<b>Total Revenue</b>	<b>8,154,629</b>	<b>8,582,678</b>	<b>428,049</b>
Expenses	Comp and Benefits	4,364,604	3,750,381	(614,223)
	Books and Supplies	885,970	847,571	(38,399)
	Services and Other Ops	3,132,891	4,276,825	1,143,934
	Depreciation	153,773	148,501	(5,272)
	<b>Total Expenses</b>	<b>8,537,238</b>	<b>9,023,278</b>	<b>486,040</b>
	<b>Operating Income</b>	<b>(382,609)</b>	<b>(440,600)</b>	<b>(57,991)</b>
	Beginning Balance (Unaudited)	5,796,584	5,796,584	-
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>5,413,975</b>	<b>5,355,984</b>	<b>(57,991)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>63.42%</b>	<b>59.36%</b>	<b>-4.06%</b>
	ADA	400.00	374.30	(25.70)
	<b>Add Estimated HH - Enrollment Protection</b>		<b>890,764</b>	<b>890,764</b>
	<b>Operating Income with HH Adj</b>	<b>(382,609)</b>	<b>450,164</b>	<b>832,773</b>

# FY22-23 Forecast vs. Approved Budget - LALPA

		2022-2023	2022-2023	\$ Change
		Approved Budget	Jul22 Forecast	
Revenue	LCFF Entitlement	4,099,958	3,911,550	(188,408)
	Federal Revenue	598,381	579,609	(18,772)
	Other State Revenues	1,685,552	2,469,204	783,652
	Local Revenues	-	15,098	15,098
	Fundraising and Grants	1,429		(1,429)
	<b>Total Revenue</b>	<b>6,385,320</b>	<b>6,975,461</b>	<b>590,141</b>
Expenses	Comp and Benefits	2,926,949	2,806,254	(120,695)
	Books and Supplies	582,031	601,266	19,235
	Services and Other Ops	2,715,207	3,335,997	620,790
	Depreciation	101,636	101,636	-
	<b>Total Expenses</b>	<b>6,325,823</b>	<b>6,845,153</b>	<b>519,330</b>
	<b>Operating Income</b>	<b>59,497</b>	<b>130,308</b>	<b>70,811</b>
	Beginning Balance (Unaudited)	4,923,009	4,923,009	-
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>4,982,506</b>	<b>5,053,317</b>	<b>70,811</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>78.76%</b>	<b>73.82%</b>	<b>-4.94%</b>
	<b>ADA</b>	<b>311.00</b>	<b>289.90</b>	<b>(21.10)</b>
	<b>Add Estimated HH - Enrollment Protection</b>		<b>73,279</b>	<b>73,279</b>
	<b>Operating Income with HH Adj</b>	<b>59,497</b>	<b>203,587</b>	<b>144,090</b>



# Exhibits



**LALA**  
**Income Statement**  
**As of Jun FY2022**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	8,718,255	8,063,086	(655,169)
Federal Revenue	4,401,914	5,598,820	1,196,906
Other State Revenues	2,711,205	2,937,983	226,778
Local Revenues	927,104	1,030,795	103,691
Fundraising and Grants	-	29,968	29,968
<b>Total Revenue</b>	<b>16,758,479</b>	<b>17,660,652</b>	<b>902,173</b>
<b>Expenses</b>			
Compensation and Benefits	7,486,601	7,484,812	1,789
Books and Supplies	2,670,413	3,094,915	(424,502)
Services and Other Operating Expenditures	6,461,076	7,970,303	(1,509,228)
Depreciation	256,288	268,442	(12,155)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>16,874,377</b>	<b>18,818,473</b>	<b>(1,944,096)</b>
<b>Operating Income</b>	<b>(115,899)</b>	<b>(1,157,821)</b>	<b>(1,041,923)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	11,641,458	11,887,279	
Operating Income	(115,899)	(1,157,821)	
<b>Ending Fund Balance</b>	<b>11,525,559</b>	<b>10,729,458</b>	
Fund Balance as a % of Expenses	68%	57%	

**LALA**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>		
<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>

**LALA**  
**Income Statement**  
**As of Jun FY2022**

				<b>Budget</b>		
				<b>Approved</b>	<b>Unaudited</b>	<b>Approved Budget</b>
				<b>Budget v2</b>	<b>Actual</b>	<b>v2 vs. Unaudited</b>
				<b>Actual</b>		
<b>REVENUE</b>						
<b>LCFF Entitlement</b>						
8010	Principal Apportionment		-	84,671	84,671	
8011	Charter Schools General Purpose Entitlement - State Aid		6,509,877	3,922,992	(2,586,885)	
8012	Education Protection Account Entitlement		140,971	2,047,235	1,906,264	
8019	State Aid - Prior Years		-	(46,575)	(46,575)	
8096	Charter Schools in Lieu of Property Taxes		2,067,406	2,054,763	(12,643)	
<b>SUBTOTAL - LCFF Entitlement</b>			<b>8,718,255</b>	<b>8,063,086</b>	<b>(655,169)</b>	
<b>Federal Revenue</b>						
8181	Special Education - Entitlement		188,408	194,557	6,149	
8220	Child Nutrition Programs		686,248	980,226	293,978	
8291	Title I		315,001	328,996	13,995	
8292	Title II		39,861	44,120	4,259	
8293	Title III		33,821	37,405	3,584	
8294	Title IV		23,377	23,628	251	
8296	Other Federal Revenue		3,115,198	4,004,870	889,672	
8297	PY Federal - Not Accrued		-	(14,982)	(14,982)	
<b>SUBTOTAL - Federal Revenue</b>			<b>4,401,914</b>	<b>5,598,820</b>	<b>1,196,906</b>	
<b>Other State Revenue</b>						
8319	Other State Apportionments - Prior Years		-	(3,267)	(3,267)	
8381	Special Education - Entitlement (State)		485,575	552,172	66,597	
8520	Child Nutrition - State		55,314	61,913	6,598	
8545	School Facilities Apportionments		708,980	750,416	41,436	
8550	Mandated Cost Reimbursements		19,895	19,895	0	
8560	State Lottery Revenue		167,852	176,946	9,094	
8590	All Other State Revenue		829,864	988,620	158,756	
8596	Other State Revenue 6		443,725	391,289	(52,436)	
<b>SUBTOTAL - Other State Revenue</b>			<b>2,711,205</b>	<b>2,937,983</b>	<b>226,778</b>	
<b>Local Revenue</b>						

**LALA**  
**Income Statement**  
**As of Jun FY2022**

			<b>Budget</b>	
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>	
8660 Interest	20,000	11,787	(8,213)	
8690 Other Local Revenue	-	180	180	
8699 All Other Local Revenue	-	88	88	
8714 Revenue Program 14	-	26,217	26,217	
8721 CMO Fees Revenue	907,104	992,523	85,419	
<b>SUBTOTAL - Local Revenue</b>	<b>927,104</b>	<b>1,030,795</b>	<b>103,691</b>	
<b>Fundraising and Grants</b>				
8802 Donations - Private	-	12,564	12,564	
8803 Fundraising	-	17,403	17,403	
<b>SUBTOTAL - Fundraising and Grants</b>	<b>-</b>	<b>29,968</b>	<b>29,968</b>	
<b>TOTAL REVENUE</b>	<b>16,758,479</b>	<b>17,660,652</b>	<b>902,173</b>	



**LALA**  
**Income Statement**  
**As of Jun FY2022**

		<b>Budget</b>		
		<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>EXPENSES</b>				
<b>Compensation &amp; Benefits</b>				
<b>Certificated Salaries</b>				
1100	Teachers Salaries	3,352,523	3,288,885	63,638
1103	Teacher - Substitute Pay	50,930	106,231	(55,301)
1300	Certificated Supervisor & Administrator Salaries	880,688	882,301	(1,612)
1900	Certificated Other Salaries	115,157	188,875	(73,718)
<b>SUBTOTAL - Certificated Salaries</b>		<b>4,399,299</b>	<b>4,466,291</b>	<b>(66,993)</b>
<b>Classified Salaries</b>				
2100	Classified Instructional Aide Salaries	322,889	301,249	21,640
2300	Classified Supervisor & Administrator Salaries	128,000	128,000	0
2400	Classified Clerical & Office Salaries	317,902	307,304	10,598
2900	Classified Other Salaries	280,121	286,459	(6,338)
2930	Other Classified - Maintenance/grounds	185,568	165,866	19,701
<b>SUBTOTAL - Classified Salaries</b>		<b>1,234,480</b>	<b>1,188,878</b>	<b>45,602</b>
<b>Employee Benefits</b>				
3100	STRS	729,620	721,423	8,197
3300	OASDI-Medicare-Alternative	163,629	157,336	6,293
3400	Health & Welfare Benefits	799,640	825,272	(25,632)
3500	Unemployment Insurance	54,813	44,017	10,797
3600	Workers Comp Insurance	76,056	68,001	8,055
3900	Other Employee Benefits	29,063	13,594	15,469
<b>SUBTOTAL - Employee Benefits</b>		<b>1,852,822</b>	<b>1,829,643</b>	<b>23,179</b>
<b>Books &amp; Supplies</b>				
4100	Approved Textbooks & Core Curricula Materials	13,000	9,601	3,399
4200	Books & Other Reference Materials	5,043	5,873	(830)
4300	Materials & Supplies	-	90	(90)
4315	Custodial Supplies	38,000	30,470	7,530

**LALA**  
**Income Statement**  
**As of Jun FY2022**

				<b>Budget</b>		
				<b>Approved</b>	<b>Unaudited</b>	<b>Approved Budget</b>
				<b>Budget v2</b>	<b>Actual</b>	<b>v2 vs. Unaudited</b>
				<b>Actual</b>		
4320	Educational Software			216,932	259,185	(42,253)
4325	Instructional Materials & Supplies			76,000	82,369	(6,369)
4330	Office Supplies			55,785	83,685	(27,900)
4350	Uniforms			7,000	5,229	1,771
4352	ASES			443,725	395,555	48,170
4354	Activity 3			855,002	1,128,150	(273,148)
4400	Noncapitalized Equipment			152,926	301,697	(148,771)
4410	Classroom Furniture, Equipment & Supplies			9,000	6,713	2,287
4710	Student Food Services			798,000	786,298	11,702
<b>SUBTOTAL - Books and Supplies</b>				<b>2,670,413</b>	<b>3,094,915</b>	<b>(424,502)</b>
<b>Services &amp; Other Operating Expenses</b>						
5200	Travel & Conferences			25,592	15,717	9,875
5300	Dues & Memberships			18,495	27,005	(8,510)
5400	Insurance			127,756	132,635	(4,879)
5605	Equipment Leases			39,742	31,240	8,502
5610	Rent			1,020,409	1,044,657	(24,248)
5615	Repairs and Maintenance - Building			97,401	122,912	(25,511)
5617	Repairs and Maintenance - Other Equipment			37,500	28,178	9,322
5803	Accounting Fees			26,000	26,488	(488)
5807	Family Outreach			11,550	374	11,176
5809	Banking Fees			448	40	408
5810	Service 4			106,401	196,228	(89,827)
5812	Business Services			73,850	92,405	(18,555)
5813	College Readiness Expense			16,415	21,705	(5,290)
5815	Consultants - Instructional			1,751,690	2,776,386	(1,024,696)
5817	Contribution			-	(270)	270
5820	Consultants - Non Instructional			317,360	367,846	(50,486)
5824	District Oversight Fees			87,183	80,250	6,933
5830	Field Trips Expenses			-	1,226	(1,226)
5836	Fingerprinting			1,460	-	1,460
5845	Legal Fees			50,000	62,678	(12,678)
5851	Marketing and Student Recruiting			7,000	1,859	5,141

**LALA**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
5857 Payroll Fees	26,609	50,002	(23,393)
5858 CMO Fees Expense	907,104	992,523	(85,419)
5860 Printing and Reproduction	4,715	-	4,715
5861 Prior Yr Exp (not accrued)	-	(122)	122
5863 Professional Development	516,708	417,577	99,131
5866 Van Expenses	5,200	423	4,777
5869 Special Education Contract Instructors	520,000	459,591	60,409
5872 Special Education Encroachment	134,797	149,344	(14,547)
5874 Sports	40,000	69,645	(29,645)
5875 Staff Recruiting	4,000	24,469	(20,469)
5877 Student Activities	58,100	48,816	9,284
5878 Student Assessment	12,900	9,792	3,108
5881 Student Information System	7,860	11,188	(3,328)
5884 Substitutes	146,748	450,214	(303,466)
5887 Technology Services	101,233	127,044	(25,811)
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	148,701	124,127	24,573
5915 Postage and Delivery	10,126	6,113	4,013
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>6,461,076</b>	<b>7,970,303</b>	<b>(1,509,228)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	256,288	268,442	(12,155)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>256,288</b>	<b>268,442</b>	<b>(12,155)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>16,874,377</b>	<b>18,818,473</b>	<b>(1,944,096)</b>

**LALA-HS/MS**  
**Income Statement**  
**As of Jun FY2022**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	4,994,180	4,657,659	(336,521)
Federal Revenue	2,704,162	3,154,346	450,183
Other State Revenues	1,576,704	1,548,239	(28,465)
Local Revenues	-	20,331	20,331
Fundraising and Grants	-	23,141	23,141
<b>Total Revenue</b>	<b>9,275,046</b>	<b>9,403,715</b>	<b>128,669</b>
<b>Expenses</b>			
Compensation and Benefits	4,092,708	4,127,834	(35,127)
Books and Supplies	1,555,549	1,807,920	(252,371)
Services and Other Operating Expenditures	3,792,939	4,356,761	(563,822)
Depreciation	154,652	163,630	(8,978)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>9,595,848</b>	<b>10,456,145</b>	<b>(860,297)</b>
<b>Operating Income</b>	<b>(320,802)</b>	<b>(1,052,431)</b>	<b>(731,629)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	6,738,649	6,849,014	
Operating Income	(320,802)	(1,052,431)	
<b>Ending Fund Balance</b>	<b>6,417,847</b>	<b>5,796,583</b>	
Fund Balance as a % of Expenses	67%	55%	
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8010 Principal Apportionment	-	33,189	33,189
8011 Charter Schools General Purpose Entitlement - State Aid	3,748,012	2,201,255	(1,546,757)
8012 Education Protection Account Entitlement	79,549	1,275,142	1,195,593
8019 State Aid - Prior Years	-	(19,597)	(19,597)

**LALA-HS/MS**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
8096 Charter Schools in Lieu of Property Taxes	1,166,619	1,167,670	1,051
<b>SUBTOTAL - LCFF Entitlement</b>	<b>4,994,180</b>	<b>4,657,659</b>	<b>(336,521)</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	106,317	110,562	4,245
8220 Child Nutrition Programs	376,648	521,982	145,334
8291 Title I	178,537	180,845	2,308
8292 Title II	23,520	17,760	(5,760)
8293 Title III	12,957	14,011	1,054
8294 Title IV	13,318	13,628	310
8296 Other Federal Revenue	1,992,865	2,304,300	311,435
8297 PY Federal - Not Accrued	-	(8,742)	(8,742)
<b>SUBTOTAL - Federal Revenue</b>	<b>2,704,162</b>	<b>3,154,346</b>	<b>450,183</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	-	(877)	(877)
8381 Special Education - Entitlement (State)	274,006	313,785	39,780
8520 Child Nutrition - State	30,114	32,672	2,558
8545 School Facilities Apportionments	399,700	423,379	23,679
8550 Mandated Cost Reimbursements	14,603	14,603	0
8560 State Lottery Revenue	94,718	100,082	5,365
8590 All Other State Revenue	499,555	453,020	(46,535)
8596 Other State Revenue 6	264,009	211,573	(52,436)
<b>SUBTOTAL - Other State Revenue</b>	<b>1,576,704</b>	<b>1,548,239</b>	<b>(28,465)</b>
<b>Local Revenue</b>			
8690 Other Local Revenue	-	-	-
8714 Revenue Program 14	-	20,331	20,331
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>20,331</b>	<b>20,331</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	-	11,923	11,923
8803 Fundraising	-	11,219	11,219

**LALA-HS/MS**  
**Income Statement**  
**As of Jun FY2022**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUBTOTAL - Fundraising and Grants</b>	-	23,141	23,141
<b>TOTAL REVENUE</b>	<b>9,275,046</b>	<b>9,403,715</b>	<b>128,669</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,947,905	1,941,144	6,761
1103 Teacher - Substitute Pay	20,390	58,793	(38,403)
1300 Certificated Supervisor & Administrator Salaries	331,632	322,990	8,642
1900 Certificated Other Salaries	68,297	139,088	(70,791)
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,368,224</b>	<b>2,462,015</b>	<b>(93,791)</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	138,654	121,602	17,052
2400 Classified Clerical & Office Salaries	223,836	220,541	3,294
2900 Classified Other Salaries	212,811	204,490	8,320
2930 Other Classified - Maintenance/grounds	145,608	143,697	1,910
<b>SUBTOTAL - Classified Salaries</b>	<b>720,907</b>	<b>690,331</b>	<b>30,577</b>
<b>Employee Benefits</b>			
3100 STRS	392,884	393,430	(546)
3300 OASDI-Medicare-Alternative	92,354	86,504	5,850
3400 Health & Welfare Benefits	445,769	433,038	12,732
3500 Unemployment Insurance	30,866	24,900	5,966
3600 Workers Comp Insurance	41,703	37,617	4,086
<b>SUBTOTAL - Employee Benefits</b>	<b>1,003,577</b>	<b>975,489</b>	<b>28,088</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	6,000	3,300	2,700
4200 Books & Other Reference Materials	2,500	1,162	1,338

**LALA-HS/MS**  
**Income Statement**  
**As of Jun FY2022**

				<b>Budget</b>		
				<b>Approved</b>	<b>Unaudited</b>	<b>Approved</b>
				<b>Budget v2</b>	<b>Actual</b>	<b>Budget v2 vs.</b>
				<b>Unaudited</b>		
				<b>Actual</b>		
4300	Materials & Supplies			-	-	-
4315	Custodial Supplies			27,000	15,688	11,312
4320	Educational Software			174,143	213,347	(39,203)
4325	Instructional Materials & Supplies			45,000	54,494	(9,494)
4330	Office Supplies			32,334	48,688	(16,354)
4350	Uniforms			5,500	4,756	744
4352	ASES			264,009	211,573	52,436
4354	Activity 3			468,002	603,900	(135,898)
4400	Noncapitalized Equipment			86,561	204,412	(117,851)
4410	Classroom Furniture, Equipment & Supplies			6,500	4,871	1,629
4710	Student Food Services			438,000	441,731	(3,731)
	<b>SUBTOTAL - Books and Supplies</b>			<b>1,555,549</b>	<b>1,807,920</b>	<b>(252,371)</b>
	<b>Services &amp; Other Operating Expenses</b>					
5200	Travel & Conferences			10,000	8,635	1,365
5300	Dues & Memberships			10,500	16,379	(5,879)
5400	Insurance			85,171	88,423	(3,253)
5605	Equipment Leases			23,586	20,918	2,668
5610	Rent			561,331	589,254	(27,923)
5615	Repairs and Maintenance - Building			54,051	64,407	(10,356)
5617	Repairs and Maintenance - Other Equipment			30,500	23,029	7,471
5807	Family Outreach			6,500	238	6,262
5810	Service 4			70,934	126,881	(55,947)
5813	College Readiness Expense			16,415	21,705	(5,290)
5815	Consultants - Instructional			1,085,000	1,376,626	(291,626)
5817	Contribution			-	(270)	270
5820	Consultants - Non Instructional			181,316	218,716	(37,401)
5824	District Oversight Fees			49,942	46,441	3,501
5830	Field Trips Expenses			-	-	-
5836	Fingerprinting			1,010	-	1,010
5845	Legal Fees			20,000	-	20,000
5851	Marketing and Student Recruiting			4,500	1,293	3,207
5858	CMO Fees Expense			511,871	562,085	(50,214)

**LALA-HS/MS**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
5860 Printing and Reproduction	2,715	-	2,715
5861 Prior Yr Exp (not accrued)	-	(125)	125
5863 Professional Development	299,902	217,672	82,230
5866 Van Expenses	3,700	212	3,489
5869 Special Education Contract Instructors	335,000	293,338	41,662
5872 Special Education Encroachment	76,065	84,868	(8,803)
5874 Sports	35,000	69,645	(34,645)
5875 Staff Recruiting	2,500	16,313	(13,813)
5877 Student Activities	31,600	42,900	(11,300)
5878 Student Assessment	10,000	5,040	4,960
5881 Student Information System	5,240	7,458	(2,218)
5884 Substitutes	91,098	288,381	(197,283)
5887 Technology Services	66,972	80,015	(13,043)
5900 Communications	103,722	82,751	20,970
5915 Postage and Delivery	6,800	3,531	3,269
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>3,792,939</b>	<b>4,356,761</b>	<b>(563,822)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	154,652	163,630	(8,978)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>154,652</b>	<b>163,630</b>	<b>(8,978)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>9,595,848</b>	<b>10,456,145</b>	<b>(860,297)</b>



**LALPA**  
**Income Statement**  
**As of Jun FY2022**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	3,724,075	3,405,427	(318,648)
Federal Revenue	1,697,752	2,444,475	746,723
Other State Revenues	1,134,501	1,389,745	255,243
Local Revenues	-	6,066	6,066
Fundraising and Grants	-	6,826	6,826
<b>Total Revenue</b>	<b>6,556,329</b>	<b>7,252,539</b>	<b>696,210</b>
<b>Expenses</b>			
Compensation and Benefits	2,662,722	2,634,602	28,120
Books and Supplies	1,111,948	1,284,084	(172,136)
Services and Other Operating Expenditures	2,475,119	3,334,431	(859,311)
Depreciation	101,636	104,813	(3,177)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>6,351,425</b>	<b>7,357,930</b>	<b>(1,006,504)</b>
<b>Operating Income</b>	<b>204,903</b>	<b>(105,391)</b>	<b>(310,294)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	4,882,813	5,028,400	
Operating Income	204,903	(105,391)	
<b>Ending Fund Balance</b>	<b>5,087,717</b>	<b>4,923,009</b>	
Fund Balance as a % of Expenses	80%	67%	
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8010 Principal Apportionment	-	51,482	51,482
8011 Charter Schools General Purpose Entitlement - State Aid	2,761,865	1,721,737	(1,040,128)
8012 Education Protection Account Entitlement	61,422	772,093	710,671
8019 State Aid - Prior Years	-	(26,978)	(26,978)

**LALPA**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
8096 Charter Schools in Lieu of Property Taxes	900,787	887,093	(13,694)
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,724,075</b>	<b>3,405,427</b>	<b>(318,648)</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	82,091	83,995	1,904
8220 Child Nutrition Programs	309,600	458,244	148,644
8291 Title I	136,464	148,151	11,687
8292 Title II	16,341	26,360	10,019
8293 Title III	20,864	23,394	2,530
8294 Title IV	10,059	10,000	(59)
8296 Other Federal Revenue	1,122,333	1,700,570	578,237
8297 PY Federal - Not Accrued	-	(6,240)	(6,240)
<b>SUBTOTAL - Federal Revenue</b>	<b>1,697,752</b>	<b>2,444,475</b>	<b>746,723</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	-	(2,391)	(2,391)
8381 Special Education - Entitlement (State)	211,569	238,387	26,817
8520 Child Nutrition - State	25,200	29,240	4,040
8545 School Facilities Apportionments	309,280	327,037	17,757
8550 Mandated Cost Reimbursements	5,292	5,292	(0)
8560 State Lottery Revenue	73,135	76,864	3,729
8590 All Other State Revenue	330,309	535,600	205,291
8596 Other State Revenue 6	179,716	179,716	-
<b>SUBTOTAL - Other State Revenue</b>	<b>1,134,501</b>	<b>1,389,745</b>	<b>255,243</b>
<b>Local Revenue</b>			
8690 Other Local Revenue	-	180	180
8714 Revenue Program 14	-	5,886	5,886
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>6,066</b>	<b>6,066</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	-	642	642
8803 Fundraising	-	6,185	6,185

**LALPA**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUBTOTAL - Fundraising and Grants</b>	-	6,826	6,826
<b>TOTAL REVENUE</b>	<b>6,556,329</b>	<b>7,252,539</b>	<b>696,210</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,404,619	1,347,741	56,878
1103 Teacher - Substitute Pay	30,540	47,438	(16,898)
1300 Certificated Supervisor & Administrator Salaries	120,418	128,097	(7,679)
1900 Certificated Other Salaries	46,860	49,787	(2,927)
<b>SUBTOTAL - Certificated Salaries</b>	<b>1,602,437</b>	<b>1,573,062</b>	<b>29,374</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	184,236	179,647	4,589
2400 Classified Clerical & Office Salaries	94,066	86,762	7,304
2900 Classified Other Salaries	67,310	81,969	(14,658)
2930 Other Classified - Maintenance/grounds	39,960	22,169	17,791
<b>SUBTOTAL - Classified Salaries</b>	<b>385,573</b>	<b>370,547</b>	<b>15,025</b>
<b>Employee Benefits</b>			
3100 STRS	265,158	258,875	6,284
3300 OASDI-Medicare-Alternative	54,921	55,221	(300)
3400 Health & Welfare Benefits	305,562	338,461	(32,899)
3500 Unemployment Insurance	22,234	14,838	7,396
3600 Workers Comp Insurance	26,838	23,598	3,240
<b>SUBTOTAL - Employee Benefits</b>	<b>674,713</b>	<b>690,992</b>	<b>(16,279)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	7,000	6,301	699
4200 Books & Other Reference Materials	2,500	4,711	(2,211)

**LALPA**  
**Income Statement**  
**As of Jun FY2022**

				<b>Budget</b>		
				<b>Approved</b>	<b>Unaudited</b>	<b>Approved</b>
				<b>Budget v2</b>	<b>Actual</b>	<b>Budget v2 vs.</b>
						<b>Unaudited</b>
						<b>Actual</b>
4300	Materials & Supplies		-	90		(90)
4315	Custodial Supplies		11,000	14,782		(3,782)
4320	Educational Software		42,789	45,839		(3,050)
4325	Instructional Materials & Supplies		31,000	27,875		3,125
4330	Office Supplies		22,667	33,595		(10,928)
4350	Uniforms		1,500	473		1,027
4352	ASES		179,716	183,982		(4,266)
4354	Activity 3		387,000	524,250		(137,250)
4400	Noncapitalized Equipment		64,276	95,777		(31,501)
4410	Classroom Furniture, Equipment & Supplies		2,500	1,842		658
4710	Student Food Services		360,000	344,567		15,433
	<b>SUBTOTAL - Books and Supplies</b>		<b>1,111,948</b>	<b>1,284,084</b>		<b>(172,136)</b>
<b>Services &amp; Other Operating Expenses</b>						
5200	Travel & Conferences		10,000	3,630		6,370
5300	Dues & Memberships		6,000	8,298		(2,298)
5400	Insurance		42,585	44,212		(1,627)
5605	Equipment Leases		16,156	10,322		5,834
5610	Rent		459,078	455,403		3,675
5615	Repairs and Maintenance - Building		43,350	58,504		(15,154)
5617	Repairs and Maintenance - Other Equipment		7,000	5,149		1,851
5807	Family Outreach		4,000	137		3,863
5810	Service 4		35,467	69,346		(33,879)
5815	Consultants - Instructional		666,690	1,399,760		(733,070)
5820	Consultants - Non Instructional		107,244	108,729		(1,485)
5824	District Oversight Fees		37,241	33,809		3,432
5830	Field Trips Expenses		-	1,226		(1,226)
5836	Fingerprinting		450	-		450
5845	Legal Fees		10,000	-		10,000
5851	Marketing and Student Recruiting		2,500	566		1,934
5858	CMO Fees Expense		395,233	430,438		(35,205)
5860	Printing and Reproduction		2,000	-		2,000
5861	Prior Yr Exp (not accrued)		-	3		(3)

**LALPA**  
**Income Statement**  
**As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
5863 Professional Development	209,713	198,586	11,127
5866 Van Expenses	1,500	212	1,289
5869 Special Education Contract Instructors	185,000	166,253	18,747
5872 Special Education Encroachment	58,732	64,476	(5,744)
5874 Sports	5,000	-	5,000
5875 Staff Recruiting	1,500	8,156	(6,656)
5877 Student Activities	26,500	5,915	20,585
5878 Student Assessment	2,900	4,752	(1,852)
5881 Student Information System	2,620	3,729	(1,110)
5884 Substitutes	55,650	161,833	(106,183)
5887 Technology Services	34,261	47,029	(12,768)
5900 Communications	43,750	41,376	2,374
5915 Postage and Delivery	3,000	2,582	418
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,475,119</b>	<b>3,334,431</b>	<b>(859,311)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	101,636	104,813	(3,177)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>101,636</b>	<b>104,813</b>	<b>(3,177)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>6,351,425</b>	<b>7,357,930</b>	<b>(1,006,504)</b>

**Home Office  
Income Statement  
As of Jun FY2022**

	Budget		
	Approved Budget v2	Unaudited Actual	Approved Budget v2 vs. Unaudited Actual
<b>SUMMARY</b>			
<b>Revenue</b>			
Local Revenues	927,104	1,004,398	77,294
<b>Total Revenue</b>	<b>927,104</b>	<b>1,004,398</b>	<b>77,294</b>
<b>Expenses</b>			
Compensation and Benefits	731,171	722,376	8,795
Books and Supplies	2,916	2,911	5
Services and Other Operating Expenditures	193,017	279,112	(86,095)
<b>Total Expenses</b>	<b>927,104</b>	<b>1,004,398</b>	<b>(77,294)</b>
<b>Operating Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	19,995	9,865	
Operating Income	0	0	
<b>Ending Fund Balance</b>	<b>19,995</b>	<b>9,865</b>	
Fund Balance as a % of Expenses	2%	1%	
<b>REVENUE</b>			
<b>Local Revenue</b>			
8660 Interest	20,000	11,787	(8,213)
8699 All Other Local Revenue	-	88	88
8721 CMO Fees Revenue	907,104	992,523	85,419
<b>SUBTOTAL - Local Revenue</b>	<b>927,104</b>	<b>1,004,398</b>	<b>77,294</b>
<b>Fundraising and Grants</b>			
<b>SUBTOTAL - Fundraising and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>927,104</b>	<b>1,004,398</b>	<b>77,294</b>

**Home Office  
Income Statement  
As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1300	Certificated Supervisor & Administrator Salaries	428,638	431,214 (2,575)
	<b>SUBTOTAL - Certificated Salaries</b>	<b>428,638</b>	<b>431,214 (2,575)</b>
<b>Classified Salaries</b>			
2300	Classified Supervisor & Administrator Salaries	128,000	128,000 0
	<b>SUBTOTAL - Classified Salaries</b>	<b>128,000</b>	<b>128,000 0</b>
<b>Employee Benefits</b>			
3100	STRS	71,578	69,118 2,460
3300	OASDI-Medicare-Alternative	16,354	15,612 743
3400	Health & Welfare Benefits	48,308	53,773 (5,465)
3500	Unemployment Insurance	1,714	4,279 (2,565)
3600	Workers Comp Insurance	7,515	6,786 729
3900	Other Employee Benefits	29,063	13,594 15,469
	<b>SUBTOTAL - Employee Benefits</b>	<b>174,532</b>	<b>163,162 11,371</b>
<b>Books &amp; Supplies</b>			
4200	Books & Other Reference Materials	43	- 43
4330	Office Supplies	784	1,402 (618)
4400	Noncapitalized Equipment	2,089	1,509 580
	<b>SUBTOTAL - Books and Supplies</b>	<b>2,916</b>	<b>2,911 5</b>
<b>Services &amp; Other Operating Expenses</b>			
5200	Travel & Conferences	5,592	3,452 2,140
5300	Dues & Memberships	1,995	2,327 (332)
5803	Accounting Fees	26,000	26,488 (488)
5807	Family Outreach	1,050	- 1,050
5809	Banking Fees	448	40 408

**Home Office  
Income Statement  
As of Jun FY2022**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
5812 Business Services	73,850	92,405	(18,555)
5820 Consultants - Non Instructional	28,800	40,400	(11,600)
5845 Legal Fees	20,000	62,678	(42,678)
5857 Payroll Fees	26,609	50,002	(23,393)
5863 Professional Development	7,093	1,319	5,774
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	1,229	-	1,229
5915 Postage and Delivery	326	-	326
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>193,017</b>	<b>279,112</b>	<b>(86,095)</b>
<b>TOTAL EXPENSES</b>	<b>927,104</b>	<b>1,004,398</b>	<b>(77,294)</b>



**LALA**  
**Multi-year Projection**  
**As of Aug FY2023**

	Year 1 2022-23					Year 1 2022-23					Year 1 2022-23				
	Approved Budget v1					Aug Forecast					Comparison: Aug Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
<b>SUMMARY</b>															
<b>Revenue</b>															
LCFF Entitlement	3,116,230	2,373,735	4,099,958	-	9,589,923	2,907,989	2,353,372	3,911,550	-	9,172,911	(208,241)	(20,363)	(188,408)	-	(417,012)
Federal Revenue	557,721	567,657	598,381	-	1,723,758	366,651	487,246	579,609	-	1,433,506	(191,070)	(80,411)	(18,771)	-	(290,252)
Other State Revenues	697,323	840,534	1,685,552	-	3,223,409	968,299	1,453,087	2,469,204	-	4,890,590	270,976	612,553	783,652	-	1,667,182
Local Revenues	-	-	-	952,361	952,361	-	34,111	15,098	990,104	1,039,313	-	34,111	15,098	37,743	86,952
Fundraising and Grants	1,429	-	-	-	1,429	2,096	9,827	-	-	11,923	667	9,827	-	-	10,494
<b>Total Revenue</b>	<b>4,372,703</b>	<b>3,781,926</b>	<b>6,383,890</b>	<b>952,361</b>	<b>15,490,880</b>	<b>4,245,035</b>	<b>4,337,643</b>	<b>6,975,462</b>	<b>990,104</b>	<b>16,548,243</b>	<b>(127,668)</b>	<b>555,717</b>	<b>591,571</b>	<b>37,743</b>	<b>1,057,363</b>
<b>Expenses</b>															
Compensation and Benefits	2,389,624	1,974,980	2,926,949	732,031	8,023,583	2,062,866	1,687,515	2,806,254	756,794	7,313,429	326,758	287,464	120,695	(24,763)	710,154
Books and Supplies	371,964	514,006	582,031	3,259	1,471,260	362,494	485,077	601,266	3,356	1,452,192	9,470	28,930	(19,235)	(97)	19,068
Services and Other Operating Expenditures	1,389,595	1,743,294	2,715,207	217,073	6,065,169	1,911,988	2,364,837	3,335,998	229,954	7,842,777	(522,393)	(621,543)	(620,792)	(12,881)	(1,777,608)
Depreciation	76,743	77,030	101,636	-	255,409	76,743	71,758	101,636	-	250,137	-	5,272	-	-	5,272
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>4,227,926</b>	<b>4,309,310</b>	<b>6,325,822</b>	<b>952,363</b>	<b>15,815,421</b>	<b>4,414,091</b>	<b>4,609,187</b>	<b>6,845,154</b>	<b>990,104</b>	<b>16,858,535</b>	<b>(186,165)</b>	<b>(299,876)</b>	<b>(519,332)</b>	<b>(37,741)</b>	<b>(1,043,114)</b>
<b>Operating Income</b>	<b>144,777</b>	<b>(527,384)</b>	<b>58,068</b>	<b>(2)</b>	<b>(324,541)</b>	<b>(169,056)</b>	<b>(271,544)</b>	<b>130,308</b>	<b>(0)</b>	<b>(310,292)</b>	<b>(313,833)</b>	<b>255,840</b>	<b>72,240</b>	<b>2</b>	<b>14,249</b>
								(440,600)							
<b>Total Revenue Per ADA</b>	20,922	19,806	20,524		21,788	22,342	23,536	24,060		24,914	1,420	3,730	3,536		8,686
<b>Total Expenses Per ADA</b>	20,229	22,568	20,338		22,244	23,232	25,009	23,610		25,381	(3,003)	(2,441)	(3,273)		(8,717)
<b>Operating Income Per ADA</b>	693	(2,762)	187		(456)	(890)	(1,473)	449		(467)	(1,582)	1,289	263		(31)

**LALA**  
**Multi-year Projection**  
**As of Aug FY2023**

	Year 1 2022-23					Year 1 2022-23					Year 1 2022-23				
	Approved Budget v1					Aug Forecast					Comparison: Aug Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
<b>Key Assumptions</b>															
<b>Enrollment Breakdown</b>															
TK	-	-	25	-	25	-	-	7	-	7	-	-	(18)	-	(18)
K	-	-	50	-	50	-	-	43	-	43	-	-	(7)	-	(7)
1	-	-	48	-	48	-	-	48	-	48	-	-	-	-	-
2	-	-	39	-	39	-	-	38	-	38	-	-	(1)	-	(1)
3	-	-	53	-	53	-	-	53	-	53	-	-	-	-	-
4	-	-	52	-	52	-	-	54	-	54	-	-	2	-	2
5	-	-	57	-	57	-	-	59	-	59	-	-	2	-	2
6	-	60	-	-	60	-	53	-	-	53	-	(7)	-	-	(7)
7	-	76	-	-	76	-	75	-	-	75	-	(1)	-	-	(1)
8	-	65	-	-	65	-	66	-	-	66	-	1	-	-	1
9	63	-	-	-	63	40	-	-	-	40	(23)	-	-	-	(23)
10	48	-	-	-	48	50	-	-	-	50	2	-	-	-	2
11	48	-	-	-	48	49	-	-	-	49	1	-	-	-	1
12	61	-	-	-	61	61	-	-	-	61	-	-	-	-	-
<b>Total Enrolled</b>	<b>220</b>	<b>201</b>	<b>324</b>	<b>-</b>	<b>745</b>	<b>200</b>	<b>194</b>	<b>302</b>	<b>-</b>	<b>696</b>	<b>(20)</b>	<b>(7)</b>	<b>(22)</b>	<b>-</b>	<b>(49)</b>
<b>ADA %</b>															
K-3			96.0%		96.0%			96.0%		96.0%			96.0%		96.0%
4-6		95.0%	96.0%		95.6%		95.0%	96.0%		95.7%		95.0%	96.0%		93.7%
7-8		95.0%			95.0%		95.0%			95.0%					
9-12	95.0%				95.0%	95.0%				95.0%	95.0%				95.0%
<b>Average ADA %</b>	<b>95.0%</b>	<b>95.0%</b>	<b>96.0%</b>		<b>95.4%</b>	<b>95.0%</b>	<b>95.0%</b>	<b>96.0%</b>		<b>95.4%</b>	<b>95.0%</b>	<b>95.0%</b>	<b>96.0%</b>		<b>95.4%</b>
<b>ADA</b>															
K-3	-	-	206.4	-	206.4	-	-	181.4	-	181.4	-	-	(25.0)	-	(25.0)
4-6	-	57.0	104.6	-	161.6	-	50.4	108.5	-	158.8	-	(6.7)	3.8	-	(2.8)
7-8	-	134.0	-	-	134.0	-	134.0	-	-	134.0	-	-	-	-	-
9-12	209.0	-	-	-	209.0	190.0	-	-	-	190.0	(19.0)	-	-	-	(19.0)
<b>Total ADA</b>	<b>209.0</b>	<b>191.0</b>	<b>311.0</b>	<b>-</b>	<b>711.0</b>	<b>190.0</b>	<b>184.3</b>	<b>289.9</b>	<b>-</b>	<b>664.2</b>	<b>(19.0)</b>	<b>(6.6)</b>	<b>(21.1)</b>	<b>-</b>	<b>(46.8)</b>
<b>Demographic Information</b>															
CALPADS Enrollment (for unduplicated % calc)	220	201	324	-	745	200	194	302	-	696	(20)	(7)	(22)	-	(49)
# Unduplicated (CALPADS)	188	172	285	-	645	171	166	266	-	603	(17)	(6)	(19)	-	(42)
# Free & Reduced Lunch (CALPADS)	176	161	254	-	591	160	155	237	-	552	(16)	(6)	(17)	-	(39)
# ELL (CALPADS)	56	51	170	-	277	51	49	159	-	259	(5)	(2)	(11)	-	(18)
New Students	-	-	8	-	8	-	-	-	-	-	-	-	(8)	-	(8)
<b>School Information</b>															
FTE's	25.2	21.9	34.6	3.0	84.7	23.6	19.1	34.0	4.0	80.7	(1.6)	(2.8)	(0.6)	1.0	(4.0)
Teachers	14	11	19	-	44	12	7	19	-	38	(2)	(4)	(0)	-	(6)
Certificated Pay Increases															
Classified Pay Increases															
# of school days	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Default Expense Inflation Rate											0%	0%	0%	0%	

**LALA**  
**Multi-year Projection**  
**As of Aug FY2023**

	Year 1 2022-23					Year 1 2022-23					Year 1 2022-23				
	Approved Budget v1					Aug Forecast					Comparison: Aug Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
<b>REVENUE</b>															
<b>LCFF Entitlement</b>															
8011 Charter Schools General Purpose Entitlement - State	1,921,899	1,282,551	2,510,855	-	5,715,305	1,848,871	1,326,028	2,430,349	-	5,605,249	(73,028)	43,477	(80,506)	-	(110,056)
8012 Education Protection Account Entitlement	581,315	531,110	676,795	-	1,789,220	457,226	443,509	562,778	-	1,463,513	(124,089)	(87,601)	(114,017)	-	(325,707)
8096 Charter Schools in Lieu of Property Taxes	613,016	560,074	912,308	-	2,085,398	601,892	583,835	918,423	-	2,104,149	(11,124)	23,761	6,115	-	18,752
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,116,230</b>	<b>2,373,735</b>	<b>4,099,958</b>	<b>-</b>	<b>9,589,923</b>	<b>2,907,989</b>	<b>2,353,372</b>	<b>3,911,550</b>	<b>-</b>	<b>9,172,911</b>	<b>(208,241)</b>	<b>(20,363)</b>	<b>(188,408)</b>	<b>-</b>	<b>(417,012)</b>
<b>Federal Revenue</b>															
8181 Special Education - Entitlement	47,238	43,159	70,301	-	160,698	46,478	45,083	70,920	-	162,481	(760)	1,925	619	-	1,784
8220 Child Nutrition Programs	156,750	162,308	259,718	-	578,776	142,500	156,655	242,083	-	541,238	(14,250)	(5,653)	(17,635)	-	(37,538)
8291 Title I	86,578	94,266	142,862	-	323,707	86,578	94,266	142,862	-	323,707	-	-	-	-	-
8292 Title II	8,675	9,445	26,222	-	44,342	8,675	9,445	26,222	-	44,342	-	-	-	-	-
8293 Title III	6,479	6,479	21,879	-	34,836	12,957	-	21,879	-	34,836	6,479	(6,479)	-	-	-
8294 Title IV	6,659	6,659	10,000	-	23,318	6,659	6,659	10,000	-	23,318	-	-	-	-	-
8296 Other Federal Revenue (Title IV SSAE Competitive C	245,342	245,342	67,398	-	558,082	62,804	175,137	65,643	-	303,584	(182,538)	(70,205)	(1,755)	-	(254,498)
<b>SUBTOTAL - Federal Revenue</b>	<b>557,721</b>	<b>567,657</b>	<b>598,381</b>	<b>-</b>	<b>1,723,758</b>	<b>366,651</b>	<b>487,246</b>	<b>579,609</b>	<b>-</b>	<b>1,433,506</b>	<b>(191,070)</b>	<b>(80,411)</b>	<b>(18,771)</b>	<b>-</b>	<b>(290,252)</b>
<b>Other State Revenue</b>															
8381 Special Education - Entitlement (State	171,106	156,329	254,645	-	582,080	185,957	180,378	283,751	-	650,085	14,851	24,049	29,105	-	68,005
8520 Child Nutrition - State	15,675	16,231	31,104	-	63,010	14,250	15,666	28,992	-	58,908	(1,425)	(565)	(2,112)	-	(4,102)
8545 School Facilities Apportionments	200,584	200,645	310,088	-	711,318	198,904	198,904	330,205	-	728,013	(1,680)	(1,741)	20,117	-	16,696
8550 Mandated Cost Reimbursements	9,595	3,759	5,568	-	18,922	9,707	3,802	5,632	-	19,142	112	44	64	-	220
8560 State Lottery Revenue	49,771	45,472	74,070	-	169,313	47,032	45,621	71,766	-	164,419	(2,739)	149	(2,304)	-	(4,894)
8590 All Other State Revenue	250,592	214,616	857,464	-	1,322,672	512,449	805,234	1,596,246	-	2,913,929	261,857	590,618	738,782	-	1,591,257
8596 ASES	-	203,482	152,612	-	356,094	-	203,482	152,612	-	356,094	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>	<b>697,323</b>	<b>840,534</b>	<b>1,685,552</b>	<b>-</b>	<b>3,223,409</b>	<b>968,299</b>	<b>1,453,087</b>	<b>2,469,204</b>	<b>-</b>	<b>4,890,590</b>	<b>270,976</b>	<b>612,553</b>	<b>783,652</b>	<b>-</b>	<b>1,667,182</b>
<b>Local Revenue</b>															
8660 Interest	-	-	-	20,000	20,000	-	-	-	15,000	15,000	-	-	-	(5,000)	(5,000)
8714 Option 3 Grants	-	-	-	-	-	-	34,111	15,098	-	49,209	-	34,111	15,098	-	49,209
8721 CMO Fees Revenue	-	-	-	932,361	932,361	-	-	-	975,104	975,104	-	-	-	42,743	42,743
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>952,361</b>	<b>952,361</b>	<b>-</b>	<b>34,111</b>	<b>15,098</b>	<b>990,104</b>	<b>1,039,313</b>	<b>-</b>	<b>34,111</b>	<b>15,098</b>	<b>37,743</b>	<b>86,952</b>
<b>Fundraising and Grants</b>															
8802 Donations - Private	1,429	-	-	-	1,429	2,096	9,827	-	-	11,923	667	9,827	-	-	10,494
<b>SUBTOTAL - Fundraising and Grants</b>	<b>1,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,429</b>	<b>2,096</b>	<b>9,827</b>	<b>-</b>	<b>-</b>	<b>11,923</b>	<b>667</b>	<b>9,827</b>	<b>-</b>	<b>-</b>	<b>10,494</b>
<b>TOTAL REVENUE</b>	<b>4,372,703</b>	<b>3,781,926</b>	<b>6,383,890</b>	<b>952,361</b>	<b>15,490,880</b>	<b>4,245,035</b>	<b>4,337,643</b>	<b>6,975,462</b>	<b>990,104</b>	<b>16,548,243</b>	<b>(127,668)</b>	<b>555,717</b>	<b>591,571</b>	<b>37,743</b>	<b>1,057,363</b>

**LALA**  
**Multi-year Projection**  
**As of Aug FY2023**

		Year 1 2022-23					Year 1 2022-23					Year 1 2022-23				
		Approved Budget v1					Aug Forecast					Comparison: Aug Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	
<b>EXPENSES</b>																
<b>Compensation &amp; Benefits</b>																
<b>Certificated Salaries</b>																
1100	Teachers Salaries	1,176,967	873,169	1,529,626	-	3,579,762	1,006,160	670,051	1,465,940	-	3,142,151	170,807	203,118	63,686	-	437,611
1103	Teacher - Substitute Pay	-	11,400	11,400	-	22,800	-	11,400	11,400	-	22,800	-	-	-	-	-
1300	Certificated Supervisor & Administrator Salaries	115,906	126,364	123,564	431,427	797,261	109,760	162,558	72,975	448,527	793,820	6,146	(36,194)	50,589	(17,100)	3,441
1900	Certificated Other Salaries	65,390	100,974	35,000	-	201,363	57,101	37,656	109,172	0	203,929	8,288	63,317	(74,172)	(0)	(2,566)
	<b>SUBTOTAL - Certificated Salaries</b>	<b>1,358,263</b>	<b>1,111,907</b>	<b>1,699,590</b>	<b>431,427</b>	<b>4,601,186</b>	<b>1,173,021</b>	<b>881,665</b>	<b>1,659,487</b>	<b>448,527</b>	<b>4,162,700</b>	<b>185,242</b>	<b>230,241</b>	<b>40,103</b>	<b>(17,100)</b>	<b>438,486</b>
<b>Classified Salaries</b>																
2100	Classified Instructional Aide Salaries	35,090	128,562	211,619	-	375,270	55,100	153,317	192,770	-	401,186	(20,010)	(24,755)	18,849	-	(25,916)
2300	Classified Supervisor & Administrator Salaries	-	-	-	128,000	128,000	-	-	-	133,000	133,000	-	-	-	(5,000)	(5,000)
2400	Classified Clerical & Office Salaries	142,013	90,356	89,990	-	322,358	132,322	59,845	111,497	-	303,664	9,690	30,511	(21,508)	-	18,694
2900	Classified Other Salaries	163,573	77,827	132,472	-	373,872	129,083	87,433	77,509	-	294,025	34,490	(9,606)	54,963	-	79,847
2930	Other Classified - Maintenance/grounds	112,991	47,947	40,289	-	201,228	79,554	68,539	62,013	-	210,105	33,438	(20,592)	(21,723)	-	(8,878)
	<b>SUBTOTAL - Classified Salaries</b>	<b>453,667</b>	<b>344,692</b>	<b>474,370</b>	<b>128,000</b>	<b>1,400,729</b>	<b>396,059</b>	<b>369,133</b>	<b>443,789</b>	<b>133,000</b>	<b>1,341,981</b>	<b>57,608</b>	<b>(24,441)</b>	<b>30,581</b>	<b>(5,000)</b>	<b>58,748</b>
<b>Employee Benefits</b>																
3100	STRS	248,906	203,252	317,878	81,333	851,369	187,998	164,685	310,219	78,406	741,307	60,907	38,567	7,660	2,927	110,062
3300	OASDI-Medicare-Alternative	57,816	45,453	63,122	16,395	182,786	59,009	42,228	60,201	19,036	180,474	(1,193)	3,224	2,921	(2,641)	2,312
3400	Health & Welfare Benefits	231,282	236,776	320,840	50,724	839,622	211,606	200,350	283,313	52,794	748,062	19,676	36,426	37,527	(2,070)	91,559
3500	Unemployment Insurance	15,230	13,236	21,799	1,714	51,979	13,990	12,568	20,851	1,714	49,123	1,240	668	948	(0)	2,856
3600	Workers Comp Insurance	24,461	19,664	29,348	7,552	81,026	21,183	16,886	28,394	7,851	74,313	3,278	2,778	954	(298)	6,713
3900	Other Employee Benefits	-	-	-	14,886	14,886	-	-	-	15,468	15,468	-	-	-	(582)	(582)
	<b>SUBTOTAL - Employee Benefits</b>	<b>577,694</b>	<b>518,381</b>	<b>752,988</b>	<b>172,604</b>	<b>2,021,668</b>	<b>493,786</b>	<b>436,717</b>	<b>702,978</b>	<b>175,267</b>	<b>1,808,748</b>	<b>83,908</b>	<b>81,665</b>	<b>50,010</b>	<b>(2,663)</b>	<b>212,920</b>
<b>Books &amp; Supplies</b>																
4100	Approved Textbooks & Core Curricula Materials	3,300	3,500	12,000	-	18,800	3,300	13,500	50,982	-	67,782	-	(10,000)	(38,982)	-	(48,982)
4200	Books & Other Reference Materials	350	2,500	5,000	39	7,889	350	2,500	5,000	39	7,889	(0)	-	-	(0)	(0)
4315	Custodial Supplies	1,000	10,000	10,000	-	21,000	3,000	10,000	10,000	-	23,000	(2,000)	-	-	-	(2,000)
4320	Educational Software	136,278	63,417	44,597	-	244,291	132,252	24,705	44,597	-	201,554	4,025	38,712	-	-	42,737
4325	Instructional Materials & Supplies	29,615	25,000	24,000	-	78,615	37,845	25,000	24,000	-	86,845	(8,230)	-	-	-	(8,230)
4330	Office Supplies	20,000	17,000	35,000	1,131	73,131	20,000	17,000	35,000	1,402	73,402	-	-	-	(271)	(271)
4350	Uniforms	1,000	4,500	1,500	-	7,000	1,000	4,500	1,500	-	7,000	-	-	-	-	-
4352	ASES	-	203,482	152,612	-	356,094	-	203,482	152,612	-	356,094	-	-	-	-	-
4400	Noncapitalized Equipment	3,700	1,069	2,500	2,089	9,358	3,700	2,069	2,500	1,915	10,184	-	(1,000)	-	174	(826)
4410	Classroom Furniture, Equipment & Supplies	4,296	5,000	4,000	-	13,296	4,296	10,000	4,000	-	18,296	-	(5,000)	-	-	(5,000)
4710	Student Food Services	172,425	178,538	290,822	-	641,786	156,750	172,321	271,075	-	600,146	15,675	6,218	19,747	-	41,640
	<b>SUBTOTAL - Books and Supplies</b>	<b>371,964</b>	<b>514,006</b>	<b>582,031</b>	<b>3,259</b>	<b>1,471,260</b>	<b>362,494</b>	<b>485,077</b>	<b>601,266</b>	<b>3,356</b>	<b>1,452,192</b>	<b>9,470</b>	<b>28,930</b>	<b>(19,235)</b>	<b>(97)</b>	<b>19,068</b>
<b>Services &amp; Other Operating Expenses</b>																
5200	Travel & Conferences	5,000	5,000	10,000	5,260	25,260	5,000	5,000	10,000	5,260	25,260	-	-	-	-	-
5300	Dues & Memberships	6,805	5,000	6,000	2,327	20,132	9,209	7,170	8,100	2,327	26,806	(2,404)	(2,170)	(2,100)	-	(6,674)
5400	Insurance	42,585	42,585	42,585	-	127,756	44,211	44,211	44,212	-	132,635	(1,626)	(1,626)	(1,627)	-	(4,879)
5605	Equipment Leases	9,923	13,663	16,156	-	39,742	9,923	13,663	16,156	-	39,742	-	-	-	-	-
5610	Rent	329,530	334,613	547,132	-	1,211,275	298,035	298,035	490,600	-	1,086,671	31,495	36,578	56,531	-	124,604
5615	Repairs and Maintenance - Building	5,341	62,047	48,032	-	115,420	6,341	53,820	53,820	-	113,981	(1,000)	8,227	(5,788)	-	1,439
5617	Repairs and Maintenance - Other Equipment	3,000	10,000	7,000	-	20,000	18,000	10,000	15,000	-	43,000	(15,000)	-	(8,000)	-	(23,000)
5803	Accounting Fees	-	-	-	26,000	26,000	-	-	-	26,488	26,488	-	-	-	(488)	(488)
5807	Family Outreach	2,500	4,000	4,000	1,050	11,550	2,500	4,000	4,000	1,050	11,550	-	-	-	-	-
5809	Banking Fees	-	-	-	448	448	-	-	-	448	448	-	-	-	-	-
5810	COVID Contracted Services (nursing, etc)	65,467	65,000	53,844	-	184,311	65,467	65,000	53,844	-	184,311	-	-	-	-	-
5812	Business Services	-	-	-	76,906	76,906	-	-	-	76,906	76,906	-	-	-	-	-
5813	College Readiness Expense	22,809	20,708	-	-	43,517	22,809	20,708	-	-	43,517	-	-	-	-	-
5815	Consultants - Instructional	46,086	407,842	852,348	-	1,306,276	468,956	1,001,035	1,430,050	-	2,900,041	(422,870)	(593,193)	(577,702)	-	(1,593,765)
5820	Consultants: Non Instructional	97,346	83,970	107,244	28,800	317,360	127,727	142,352	147,626	28,800	446,505	(30,382)	(58,382)	(40,382)	-	(129,145)
5824	District Oversight Fees	31,162	23,737	41,000	-	95,899	29,080	23,534	39,116	-	91,729	2,082	204	1,884	-	4,170
5836	Fingerprinting	500	510	450	-	1,460	500	510	450	-	1,460	-	-	-	-	-
5845	Legal Fees	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-	-	-

**LALA**  
**Multi-year Projection**  
**As of Aug FY2023**

		Year 1 2022-23					Year 1 2022-23					Year 1 2022-23				
		Approved Budget v1					Aug Forecast					Comparison: Aug Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	
5851	Marketing and Student Recruiting	2,000	2,500	2,500	-	7,000	2,000	2,500	2,500	-	7,000	-	-	-	-	-
5857	Payroll Fees	-	-	-	37,609	37,609	-	-	-	50,002	-	-	-	(12,393)	(12,393)	
5858	CMO Fees Expense	274,073	250,403	407,884	-	932,361	278,928	270,560	425,615	-	975,104	(4,855)	(20,157)	(17,731)	-	(42,743)
5860	Printing and Reproduction	1,500	1,215	2,000	-	4,715	1,500	1,215	2,000	-	4,715	-	-	-	-	-
5863	Professional Development	69,675	84,334	148,231	7,093	309,333	85,750	57,000	154,000	7,093	303,843	(16,075)	27,334	(5,769)	-	5,490
5866	Van Expenses	-	1,200	-	-	1,200	-	1,200	500	-	1,700	-	-	(500)	-	(500)
5869	Special Education Contract Instructors	150,000	150,000	185,000	-	485,000	190,718	150,000	185,000	-	525,718	(40,718)	-	-	-	(40,718)
5872	Special Education Encroachment	43,669	39,897	64,989	-	148,556	46,487	45,092	70,934	-	162,513	(2,818)	(5,195)	(5,945)	-	(13,958)
5874	Sports	52,500	10,000	5,000	-	67,500	58,900	10,000	5,000	-	73,900	(6,400)	-	-	-	(6,400)
5875	Staff Recruiting	5,000	5,000	5,000	-	15,000	7,297	7,297	7,297	-	21,891	(2,297)	(2,297)	(2,297)	-	(6,891)
5877	Student Activities	10,000	15,000	26,500	-	51,500	10,000	15,000	26,500	-	51,500	-	-	-	-	-
5878	Student Assessment	2,436	2,604	4,952	-	9,992	6,003	6,170	13,518	-	25,691	(3,567)	(3,566)	(8,566)	-	(15,699)
5881	Student Information System	3,729	3,729	3,729	-	11,188	3,729	3,729	3,729	-	11,188	-	-	-	-	-
5884	Substitutes	42,750	34,200	59,850	-	136,800	42,750	34,200	59,850	-	136,800	-	-	-	-	-
5887	Technology Services	31,607	30,735	43,981	-	106,323	37,566	38,035	46,781	-	122,382	(5,959)	(7,300)	(2,800)	-	(16,059)
5899	Miscellaneous Operating Expenses	-	-	-	25	25	-	-	-	25	25	-	-	-	-	-
5900	Communications	30,000	30,000	16,800	1,229	78,029	30,000	30,000	16,800	1,229	78,029	-	-	-	-	-
5915	Postage and Delivery	2,600	3,800	3,000	326	9,726	2,600	3,800	3,000	326	9,726	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>1,389,595</b>	<b>1,743,294</b>	<b>2,715,207</b>	<b>217,073</b>	<b>6,065,169</b>	<b>1,911,988</b>	<b>2,364,837</b>	<b>3,335,998</b>	<b>229,954</b>	<b>7,842,777</b>	<b>(522,393)</b>	<b>(621,543)</b>	<b>(620,792)</b>	<b>(12,881)</b>	<b>(1,777,608)</b>
<b>Depreciation Expense</b>																
6900	Depreciation	76,743	77,030	101,636	-	255,409	76,743	71,758	101,636	-	250,137	-	5,272	-	-	5,272
<b>SUBTOTAL - Depreciation Expense</b>		<b>76,743</b>	<b>77,030</b>	<b>101,636</b>	<b>-</b>	<b>255,409</b>	<b>76,743</b>	<b>71,758</b>	<b>101,636</b>	<b>-</b>	<b>250,137</b>	<b>-</b>	<b>5,272</b>	<b>-</b>	<b>-</b>	<b>5,272</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>4,227,926</b>	<b>4,309,310</b>	<b>6,325,822</b>	<b>952,363</b>	<b>15,815,421</b>	<b>4,414,091</b>	<b>4,609,187</b>	<b>6,845,154</b>	<b>990,104</b>	<b>16,858,535</b>	<b>(186,165)</b>	<b>(299,876)</b>	<b>(519,332)</b>	<b>(37,741)</b>	<b>(1,043,114)</b>