

LA Leadership Academy 2017-18 UAR Presentation & 2018-19 Forecast Update

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SEPTEMBER 20, 2018



FY 17-18 Unaudited Actuals – Organization Total



		2017-18	2017-18	Variance	% Variance
		Board Approved Budget	Unaudited Actuals		
Revenue	LCFF Entitlement	8,597,084	8,537,485	-59,599	-0.7%
	Federal Revenue	1,254,883	1,261,123	6,239	0.5%
	Other State Revenues	1,710,373	2,140,686	430,313	25.2%
	Local Revenues	923,811	961,575	37,765	4.1%
	Fundraising and Grants	95,539	70,998	-24,541	-25.7%
	Total Revenue	12,581,689	12,971,866	390,177	3.1%
Expenses	Comp and Benefits	7,969,349	7,654,304	315,045	4.0%
	Books and Supplies	1,429,705	1,308,616	121,089	8.5%
	Services and Other Ops	3,471,283	3,576,881	-105,598	-3.0%
	Depreciation	197,023	197,023	0	0.0%
	Other Outflows	-	-	-	
	Total Expenses	13,067,360	12,736,824	330,536	2.5%
	Operating Income	(485,670)	235,043	720,713	-148.4%
	Beginning Balance (Audited)	9,323,053	9,323,053		
	Operating Income	(485,670)	235,043	720,713	
	Ending Fund Balance (incl. Depreciation)	8,837,383	9,558,096	720,713	
	Ending Fund Balance as % of Expenses	67.63%	75.04%	7.41%	
	Ending Cash Balance		4,108,967		
	Ending Cash Balance as % of Expenses		32.26%		

FY 17-18 Unaudited Actuals – LALA (MS/HS)



UA Operating Income \$348K higher than Approved Budget

		2017-18	2017-18	Variance	% Variance
		Board Approved Budget	Unaudited Actuals		
Revenue	LCFF Entitlement	4,991,869	4,941,424	-50,445	-1.0%
	Federal Revenue	680,651	714,571	33,920	5.0%
	Other State Revenues	972,807	1,175,497	202,690	20.8%
	Local Revenues	818	19,476	18,658	2280.8%
	Fundraising and Grants	58,577	30,812	-27,764	-47.4%
	Total Revenue	6,704,722	6,881,780	177,058	2.6%
Expenses	Comp and Benefits	4,111,667	3,855,395	256,273	6.2%
	Books and Supplies	795,143	745,876	49,267	6.2%
	Services and Other Ops	1,926,832	2,061,788	-134,957	-7.0%
	Depreciation	126,189	126,189	0	0.0%
	Other Outflows	-	-	-	
	Total Expenses	6,959,831	6,789,248	170,583	2.5%
	Operating Income	(255,109)	92,532	347,641	-136.3%
	Beginning Balance (Audited)	5,573,016	5,573,016		
	Operating Income	(255,109)	92,532	347,641	
	Ending Fund Balance (incl. Depreciation)	5,317,907	5,665,548	347,641	
	Ending Fund Balance as % of Expenses	76.41%	83.45%	83.45%	

FY 17-18 Unaudited Actuals – LALA (MS/HS)



Prop 39 Grant, reduced salaries, and SB740 created increase

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(50,445)	ADA under budget
NSLP	31,057	Actual participation higher than budget
Title I-II	5,553	Final apportionments higher
SB740	39,600	Final reimbursement higher
Prop 39 Clean Energy Grant	144,142	Not budgeted, Capex & spend next year
Other revenues	7,151	Option 3 not budgeted
Salaries & Comp	202,087	Teachers under budget, offset by contracted subs, workers comp rate decreased
SpEd contractors	(48,631)	Necessary re-evaluations of MS students resulted in added SpEd services not originally budgeted
Student Activities	(26,761)	farm expenses, funded by carryover of private funds from previous gala
Other Op Exp	43,888	Misc. underspent
	347,641	Total Savings

FY 17-18 Unaudited Actuals - LALPA

UA Operating Income \$355K higher than Approved Budget

		2017-18	2017-18	Variance	% Variance
		Board Approved Budget	Unaudited Actuals		
Revenue	LCFF Entitlement	3,605,215	3,596,060	-9,154	-0.3%
	Federal Revenue	574,232	546,433	-27,799	-4.8%
	Other State Revenues	737,566	965,189	227,623	30.9%
	Local Revenues	0	12,626	12,626	0.0%
	Fundraising and Grants	36,963	40,545	3,582	9.7%
	Total Revenue	4,953,975	5,160,853	206,878	4.2%
Expenses	Comp and Benefits	3,081,473	2,991,689	89,784	2.9%
	Books and Supplies	634,562	562,740	71,822	11.3%
	Services and Other Ops	1,397,667	1,411,384	-13,717	-1.0%
	Depreciation	70,834	70,834	0	0.0%
	Other Outflows	-	-	-	0.0%
	Total Expenses	5,184,536	5,036,647	147,890	2.9%
	Operating Income	(230,561)	124,206	354,768	-153.9%
	Beginning Balance (Audited)	3,748,346	3,748,346		
	Operating Income	(230,561)	124,206	354,768	
	Ending Fund Balance (incl. Depreciation)	3,517,785	3,872,552	354,768	
	Ending Fund Balance as % of Expenses	67.85%	76.89%	9.04%	

FY 17-18 Unaudited Actuals - LALPA



Main variance is Prop 39 grant not budgeted, underspent staff costs

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(9,154)	ADA under budget
NSLP	(26,790)	Actual participation lower than budget, offset by reduced expenses
Title I-II	17,340	Final apportionments higher
SB740	11,588	Final reimbursement higher
Prop 39 Clean Energy Grant	204,613	Not budgeted, Capex & spend next year
Other revenues	9,281	Option 3 not budgeted
Salaries & Comp	89,783	Classified staff under budget, workers comp rate decreased
Books & Supplies	54,277	Office supplies, noncap underspent
SpEd contractors	(18,787)	More students than expected needing speech services, necessary re-evaluations
Communications	(14,096)	Internet services - will be partially reimbursed by E-rate in FY18-19
Other Op Exp	36,713	Misc. underspent
	354,768	Total Savings

June 30, 2018 Balance Sheet



		LALA	LALPA	Home Office	Total
Assets	Cash Balances	2,533,297	1,460,956	114,714	4,108,967
	Accounts Receivable	502,153	341,174	-	843,327
	Prepays and Other Assets	30,238	1,778	-	32,016
	Fixed Assets, Net	4,099,144	2,380,766	-	6,479,910
	Total Assets	7,164,832	4,184,674	114,714	11,464,220
Liabilities & Equity	Accounts Payable	572,310	312,095	94,719	979,124
	Loans and other payables	927,000	-	-	927,000
	Beginning Net Assets - Audited	5,572,990	3,748,372	1,691	9,323,053
	Net Income (Loss)	92,532	124,206	18,304	235,043
	Total Liabilities & Equity	7,164,832	4,184,674	114,714	11,464,220

FY2017-18 Net Asset Balance - Unaudited



LALA
Components of Net Operating Reserves - Unaudited
 6/30/18 (Carryovers to FY18-19)

	LALA-MS/HS	LALPA	Home Office	TOTAL
Net Assets - 6/30/18	5,665,549	3,872,552	19,995	9,558,096
Less:				
Invested in fixed assets	4,099,144	2,380,766		6,479,910
Net of related debt	(927,000)			(927,000)
Invested in prepaids	30,238	1,778		32,016
Restricted:				-
Prop 39 Clean Energy (6230)	144,142	204,613		348,755
Internal - 9xxx codes	-	-	-	-
Total Net assets invested or reserved	3,346,524	2,587,157	-	5,933,681
Net Assets available for operations	2,319,025	1,285,395	19,995	3,624,415
% available for operations (% of expense)	33.02%	25.31%	2.02%	27.68%
# months expenses in Net Asset reserves				3.3
Cash Balances at 6/30/18	2,533,297	1,460,956	114,714	4,108,967
# months expenses in Cash Reserves				3.8

2018-2019 Forecast Update

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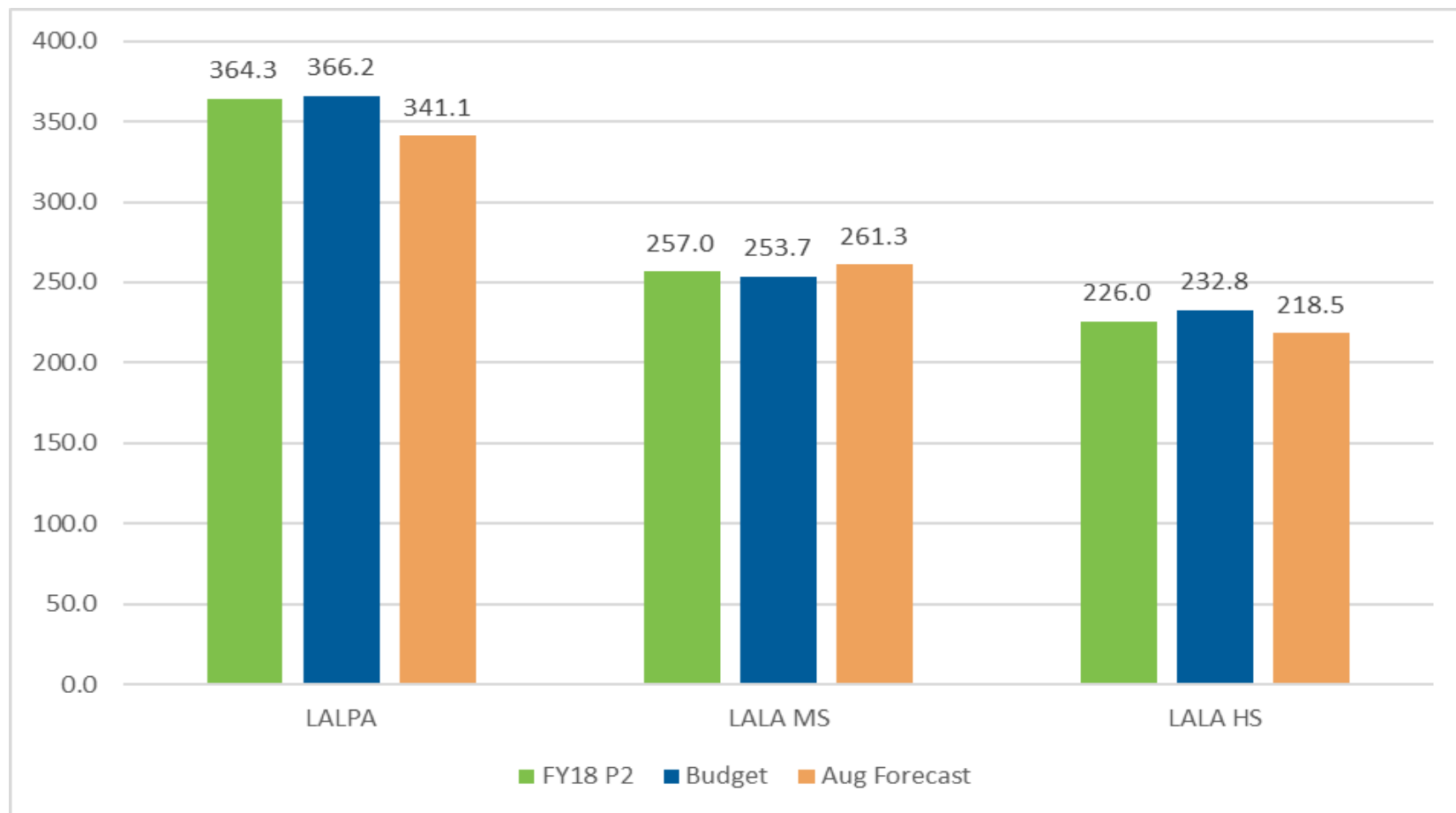


FY18-19 Forecast Update – Organization Total

		2018-19	2018-19	Variance
		Board Approved Budget	Aug18 Forecast	
Revenue	LCFF Entitlement	8,968,140	8,677,201	-290,939
	Federal Revenue	1,238,025	1,205,958	-32,068
	Other State Revenues	1,935,907	1,798,436	-137,471
	Local Revenues	1,027,206	1,039,677	12,471
	Fundraising and Grants	60,000	30,000	-30,000
	Total Revenue	13,229,278	12,751,271	-478,007
Expenses	Comp and Benefits	7,867,179	7,664,993	202,186
	Books and Supplies	1,480,354	1,487,819	-7,465
	Services and Other Ops	3,731,311	3,706,882	24,429
	Depreciation	232,658	232,658	-
	Other Outflows		-	-
	Total Expenses	13,311,502	13,092,352	219,150
	Operating Income	(82,224)	(341,081)	(258,857)
	Operating Income, Excl Prop 39 Grant Expenses*		(100,128)	
	Beginning Balance (Audited)	9,558,096	9,558,096	
	Operating Income	(82,224)	(341,081)	(258,857)
	Ending Fund Balance (incl. Depreciation)	9,475,871	9,217,015	(258,857)
	Ending Fund Balance as % of Expenses	71.19%	70.40%	-0.79%

FY18-19 ADA compared to FY18 P-2

ADA expected to decrease for PS and HS, increase for MS; below does not include ETK (22 students), will likely bring additional \$55k (based on prorated ADA claimed after student turns 5) in income to LALPA



FY18-19 Forecast Update – LALA (MS/HS)

		2018-19	2018-19	Variance
		Board Approved Budget	Aug18 Forecast	
Revenue	LCFF Entitlement	5,094,323	5,037,433	-56,890
	Federal Revenue	664,568	652,843	-11,725
	Other State Revenues	1,103,676	1,034,430	-69,246
	Local Revenues	25,000	25,000	0
	Fundraising and Grants	50,000	20,000	-30,000
	Total Revenue	6,937,567	6,769,706	-167,861
Expenses	Comp and Benefits	3,997,793	3,973,594	24,199
	Books and Supplies	840,792	848,257	-7,465
	Services and Other Ops	2,058,989	2,057,017	1,971
	Depreciation	144,494	144,494	-
	Other Outflows			-
	Total Expenses	7,042,068	7,023,362	18,706
	Operating Income	(104,501)	(253,657)	(149,155)
	Operating Income, Excl Prop 39 Grant Expenses		(102,680)	
	Beginning Balance (Audited)	5,665,548	5,665,548	
	Operating Income	(104,501)	(253,657)	(149,155)
	Ending Fund Balance (incl. Depreciation)	5,561,047	5,411,892	(149,155)
	Ending Fund Balance as % of Expenses	78.97%	77.06%	-1.91%

2018-19 Forecast Update – LALA (MS/HS)

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(56,890)	Reduced ADA -6.7
Title I-III	(11,685)	Adjust per CDE prelimin apportionment
One-Time Mandate Block Funding	(76,792)	Approved rate less than May Revise
Insurance	(9,561)	LAUSD required additional insurance coverage
Other misc.	5,773	Misc savings
	(149,155)	Total Net Change - Forecast vs. Budget

FY18-19 Forecast Update – LALPA

		2018-19	2018-19	Variance
		Board Approved Budget	Aug18 Forecast	
Revenue	LCFF Entitlement	3,873,817	3,639,768	-234,049
	Federal Revenue	573,457	553,115	-20,343
	Other State Revenues	832,231	764,006	-68,225
	Local Revenues	25,000	25,000	0
	Fundraising and Grants	10,000	10,000	0
	Total Revenue	5,314,505	4,991,888	-322,617
Expenses	Comp and Benefits	3,048,249	2,849,342	198,908
	Books and Supplies	639,562	639,562	0
	Services and Other Ops	1,516,253	1,502,245	14,008
	Depreciation	88,164	88,164	-
	Other Outflows			-
	Total Expenses	5,292,228	5,079,313	212,915
	Operating Income	22,277	(87,425)	(109,702)
	Operating Income, Excl Prop 39 Grant Expenses		2,551	
	Beginning Balance (Audited)	3,872,552	3,872,552	
	Operating Income	22,277	(87,425)	(109,702)
	Ending Fund Balance (incl. Depreciation)	3,894,829	3,785,128	(109,702)
	Ending Fund Balance as % of Expenses	73.60%	74.52%	0.93%

2018-19 Forecast Update - LALPA

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(234,049)	Reduced ADA -25
Title I-III	(16,311)	Adjust per CDE prelimin apportionment
One-Time Mandate Block Funding	(57,924)	Approved rate less than May Revise
Salaries and benefits	198,907	Reduced staffing for teachers, classified, reduced WC rate per updated exposure
Insurance	(2,171)	LAUSD required additional insurance coverage
Misc. Other	1,846	Misc savings
	(109,702)	Total Net Change - Forecast vs. Budget

2018-19 Forecast Update– Home Office

		2018-19	2018-19	Variance
		Board Approved Budget	Aug18 Forecast	
Revenue	LCFF Entitlement			0
	Federal Revenue			0
	Other State Revenues			0
	Local Revenues	977,206	989,677	12,471
	Fundraising and Grants			0
	Total Revenue	977,206	989,677	12,471
Expenses	Comp and Benefits	821,137	842,058	-20,921
	Books and Supplies	0	0	0
	Services and Other Ops	156,069	147,619	8,450
	Depreciation			-
	Other Outflows			-
	Total Expenses	977,206	989,677	-12,471
	Operating Income	0	0	0
	Beginning Balance (Audited)	19,707	19,707	
	Operating Income	0	0	0
	Ending Fund Balance (incl. Depreciation)	19,707	19,707	0
	Ending Fund Balance as % of Expenses	2.02%	1.99%	-0.03%

2018-19 Forecast Update – Home Office

CATEGORY	BOTTOM LINE IMPACT	NOTES
Compensation and benefits	(20,921)	Changes per updated payroll schedule - certificated admin stipend and classified clerical staff costs
Other contracted services	8,450	Back office fee less than budget
	(12,471)	Total Forecast Change

LALA-HS/MS
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
SUMMARY				
Revenue				
LCFF Entitlement	4,941,424	5,287,753	4,991,869	(50,445)
Federal Revenue	714,571	656,465	680,651	33,920
Other State Revenues	1,175,497	911,193	972,807	202,690
Local Revenues	19,476	-	818	18,658
Fundraising and Grants	30,812	125,000	58,577	(27,764)
Total Revenue	6,881,780	6,980,411	6,704,722	177,058
Expenses				
Compensation and Benefits	3,855,395	4,080,242	4,111,667	256,273
Books and Supplies	745,876	727,587	795,143	49,267
Services and Other Operating Expenditures	2,061,788	1,965,294	1,926,832	(134,957)
Depreciation	126,189	126,189	126,189	0
Other Outflows	-	-	-	-
Total Expenses	6,789,248	6,899,312	6,959,831	170,583
Operating Income	92,532	81,098	(255,109)	347,641
Fund Balance				
Beginning Balance (Unaudited)	5,573,016	5,679,079	5,597,957	
Audit Adjustment		-	(24,941)	
Operating Income	92,532	81,098	(255,109)	
Ending Fund Balance	5,665,548	5,760,177	5,317,907	
Fund Balance as a % of Expenses		83%	76%	
KEY ASSUMPTIONS				
Enrollment Summary				
4-6		97	77	
7-8		193	190	
9-12		250	242	
Total Enrolled		540	509	(31)

LALA-HS/MS
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
ADA %				
4-6		95.0%	95.0%	
7-8		95.0%	95.0%	
9-12		95.0%	95.0%	
Average ADA %		95.0%	95.0%	
ADA				
4-6		92.15	73.15	
7-8		183.35	180.50	
9-12		237.50	229.90	
Total ADA		513.00	483.55	(29.45)
REVENUE				
LCFF Entitlement				
8011 Charter Schools General Purpose Entitlement - State Aid	3,061,577	3,534,162	3,316,195	(254,618)
8012 Education Protection Account Entitlement	714,561	694,775	649,363	65,198
8019 State Aid - Prior Years	0	-	-	0
8096 Charter Schools in Lieu of Property Taxes	1,165,286	1,058,817	1,026,311	138,975
SUBTOTAL - LCFF Entitlement	4,941,424	5,287,753	4,991,869	(50,445)
Federal Revenue				
8181 Special Education - Entitlement	93,947	98,932	94,665	(717)
8220 Child Nutrition Programs	394,803	365,683	365,683	29,119
8291 Title I	201,970	163,367	196,849	5,121
8292 Title II	23,886	28,482	23,454	432
8297 PY Federal - Not Accrued	(35)	-	-	(35)
SUBTOTAL - Federal Revenue	714,571	656,465	680,651	33,920
Other State Revenue				
8319 Other State Apportionments - Prior Years	10,199	-	2,011	8,187
8381 Special Education - Entitlement (State)	279,176	288,881	276,668	2,508
8520 Child Nutrition - State	32,704	30,765	30,765	1,938

LALA-HS/MS
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
8545 School Facilities Apportionments	356,400	384,750	316,800	39,600
8550 Mandated Cost Reimbursements	88,954	13,597	88,954	(0)
8560 State Lottery Revenue	100,123	96,957	93,809	6,314
8590 All Other State Revenue	163,800	96,244	163,800	-
8593 Prop 39 CA Clean Energy	144,142	-	-	144,142
SUBTOTAL - Other State Revenue	1,175,497	911,193	972,807	202,690
Local Revenue				
8690 Other Local Revenue	818	-	818	-
8699 All Other Local Revenue	10	-	-	10
8714 Option 3 Grants	18,648	-	-	18,648
SUBTOTAL - Local Revenue	19,476	-	818	18,658
Fundraising and Grants				
8802 Donations - Private	8,946	125,000	50,000	(41,054)
8803 Fundraising	21,867	-	8,577	13,290
SUBTOTAL - Fundraising and Grants	30,812	125,000	58,577	(27,764)
TOTAL REVENUE	6,881,780	6,980,411	6,704,722	177,058
EXPENSES				
Compensation & Benefits				
Certificated Salaries				
1100 Teachers Salaries	1,968,687	2,111,749	2,163,405	194,718
1103 Teacher - Substitute Pay	24,035	-	7,220	(16,815)
1300 Certificated Supervisor & Administrator Salaries	398,705	400,422	399,860	1,155
1900 Certificated Other Salaries	66,446	96,950	80,452	14,006
SUBTOTAL - Certificated Salaries	2,457,873	2,609,121	2,650,937	193,064
Classified Salaries				
2100 Classified Instructional Aide Salaries	192,837	217,814	190,854	(1,983)
2400 Classified Clerical & Office Salaries	131,739	128,091	132,353	614

LALA-HS/MS

Income Statement - Unaudited Actual

As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
2900 Classified Other Salaries	24,162	122,408	21,288	(2,874)
2930 Other Classified - Maintenance/grounds	118,535	-	118,680	145
SUBTOTAL - Classified Salaries	467,273	468,313	463,175	(4,098)
Employee Benefits				
3100 STRS	350,237	376,496	382,530	32,294
3300 OASDI-Medicare-Alternative	87,291	73,658	73,871	(13,420)
3400 Health & Welfare Benefits	411,425	444,756	423,692	12,267
3500 Unemployment Insurance	28,297	26,345	34,938	6,641
3600 Workers Comp Insurance	53,000	81,552	82,524	29,524
SUBTOTAL - Employee Benefits	930,249	1,002,807	997,555	67,306
Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials	21,465	25,000	28,100	6,635
4200 Books & Other Reference Materials	9,376	11,143	8,043	(1,333)
4315 Custodial Supplies	11,565	14,657	14,657	3,092
4320 Educational Software	42,815	55,000	57,680	14,865
4325 Instructional Materials & Supplies	13,283	15,000	12,070	(1,213)
4330 Office Supplies	30,064	50,760	50,760	20,696
4350 Uniforms	7,073	9,047	9,047	1,974
4352 ASES	163,800	96,244	163,800	-
4400 Noncapitalized Equipment	13,125	14,000	14,250	1,125
4410 Classroom Furniture, Equipment & Supplies	3,565	10,000	10,000	6,435
4710 Student Food Services	429,746	426,702	426,702	(3,044)
4720 Other Food	-	35	35	35
SUBTOTAL - Books and Supplies	745,876	727,587	795,143	49,267
Services & Other Operating Expenses				
5200 Travel & Conferences	17,403	27,067	27,067	9,664
5220 Travel and Lodging	(191)	-	-	191
5300 Dues & Memberships	10,863	7,541	8,741	(2,121)
5400 Insurance	57,734	67,866	67,866	10,133
5605 Equipment Leases	106,587	116,460	116,460	9,873
5610 Rent	554,679	528,000	554,679	-

LALA-HS/MS

Income Statement - Unaudited Actual As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
5615 Repairs and Maintenance - Building	1,263	2,637	2,637	1,374
5805 Administrative Fees	529,857	-	-	(529,857)
5807 Family Outreach	1,793	1,855	1,875	82
5809 Banking Fees	30	-	-	(30)
5812 Business Services	5,333	-	-	(5,333)
5813 College Readiness Expense	8,476	12,319	12,319	3,843
5815 Consultants - Instructional	42,335	29,308	39,308	(3,028)
5820 Consultants: Non Instructional	13,871	9,896	9,896	(3,975)
5824 District Oversight Fees	49,444	52,878	49,919	475
5830 Field Trips Expenses	2,100	-	-	(2,100)
5836 Fingerprinting	134	853	853	718
5839 Fundraising Expenses	1,560	-	3,147	1,587
5845 Legal Fees	650	-	-	(650)
5851 Marketing and Student Recruiting	2,179	1,902	2,138	(42)
5858 CMO Fees Expense	-	540,754	525,213	525,213
5860 Printing and Reproduction	2,078	4,544	4,544	2,465
5861 Prior Yr Exp (not accrued)	2,978	-	-	(2,978)
5863 Professional Development	43,351	35,000	35,000	(8,351)
5866 Van Expenses	1,705	431	1,933	228
5869 Special Education Contract Instructors	163,631	150,000	115,000	(48,631)
5872 Special Education Encroachment	74,488	77,563	74,267	(221)
5874 Sports	39,799	75,000	50,000	10,201
5875 Staff Recruiting	500	-	-	(500)
5877 Student Activities	82,870	35,000	56,108	(26,761)
5878 Student Assessment	14,335	9,960	9,960	(4,374)
5881 Student Information System	-	3,566	3,566	3,566
5884 Substitutes	128,436	95,810	74,250	(54,186)
5887 Technology Services	51,052	58,010	58,010	6,958
5893 Transportation - Student	-	342	342	342
5900 Communications	45,796	16,852	16,852	(28,944)
5915 Postage and Delivery	4,671	3,883	4,883	212
SUBTOTAL - Services & Other Operating Exp.	2,061,788	1,965,294	1,926,832	(134,957)
Capital Outlay & Depreciation				

LALA-HS/MS**Income Statement - Unaudited Actual
As of Jun FY2018**

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
6900 Depreciation	126,189	126,189	126,189	0
SUBTOTAL - Capital Outlay & Depreciation	126,189	126,189	126,189	0
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	6,789,248	6,899,312	6,959,831	170,583

LALPA
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
SUMMARY				
Revenue				
LCFF Entitlement	3,596,060	3,923,969	3,605,215	(9,154)
Federal Revenue	546,433	558,579	574,232	(27,799)
Other State Revenues	965,189	738,986	737,566	227,623
Local Revenues	12,626	-	-	12,626
Fundraising and Grants	40,545	10,000	36,963	3,582
Total Revenue	5,160,853	5,231,534	4,953,975	206,878
Expenses				
Compensation and Benefits	2,991,689	2,962,804	3,081,473	89,784
Books and Supplies	562,740	625,212	634,562	71,822
Services and Other Operating Expenditures	1,411,384	1,460,256	1,397,667	(13,717)
Depreciation	70,834	70,834	70,834	0
Other Outflows	-	-	-	-
Total Expenses	5,036,647	5,119,106	5,184,536	147,890
Operating Income	124,206	112,428	(230,561)	354,768
Fund Balance				
Beginning Balance (Unaudited)	3,748,346	3,683,295	3,738,730	
Audit Adjustment		-	9,616	
Operating Income	124,206	112,428	(230,561)	
Ending Fund Balance	3,872,552	3,795,723	3,517,785	
Fund Balance as a % of Expenses		74%	68%	
KEY ASSUMPTIONS				
Enrollment Summary				
K-3		276	249	
4-6		139	137	
Total Enrolled		415	386	

LALPA

Income Statement - Unaudited Actual As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
ADA %				
K-3		96.0%	95.0%	
4-6		96.0%	95.0%	
Average ADA %		96.0%	95.0%	
ADA				
K-3		264.96	236.08	
4-6		133.44	130.15	
Total ADA		398.40	366.23	
REVENUE				
LCFF Entitlement				
8011 Charter Schools General Purpose Entitlement - State Aid	2,235,218	2,619,288	2,388,225	(153,007)
8012 Education Protection Account Entitlement	481,877	482,396	439,695	42,182
8019 State Aid - Prior Years	0	-	-	0
8096 Charter Schools in Lieu of Property Taxes	878,965	822,286	777,294	101,671
SUBTOTAL - LCFF Entitlement	3,596,060	3,923,969	3,605,215	(9,154)
Federal Revenue				
8181 Special Education - Entitlement	70,864	76,831	71,696	(832)
8220 Child Nutrition Programs	276,187	320,466	320,466	(44,279)
8291 Title I	148,655	123,325	144,880	3,775
8292 Title II	18,001	18,442	17,676	325
8293 Title III	32,754	19,514	19,514	13,240
8297 PY Federal - Not Accrued	(28)	-	-	(28)
SUBTOTAL - Federal Revenue	546,433	558,579	574,232	(27,799)
Other State Revenue				
8319 Other State Apportionments - Prior Years	8,906	-	2,233	6,672
8381 Special Education - Entitlement (State)	210,580	224,347	209,539	1,041
8520 Child Nutrition - State	21,748	22,501	22,501	(753)
8545 School Facilities Apportionments	256,388	298,800	244,800	11,588
8550 Mandated Cost Reimbursements	64,594	5,541	64,594	(0)

LALPA

Income Statement - Unaudited Actual As of Jun FY2018

		YTD	Budget		
		Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
8560	State Lottery Revenue	75,509	75,298	71,048	4,462
8590	All Other State Revenue	122,850	112,500	122,850	-
8593	Prop 39 CA Clean Energy	204,613	-	-	204,613
SUBTOTAL - Other State Revenue		965,189	738,986	737,566	227,623
Local Revenue					
8714	Option 3 Grants	12,626	-	-	12,626
SUBTOTAL - Local Revenue		12,626	-	-	12,626
Fundraising and Grants					
8802	Donations - Private	382	10,000	31,000	(30,618)
8803	Fundraising	40,163	-	5,963	34,201
SUBTOTAL - Fundraising and Grants		40,545	10,000	36,963	3,582
TOTAL REVENUE		5,160,853	5,231,534	4,953,975	206,878
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100	Teachers Salaries	1,381,325	1,414,136	1,412,116	30,791
1103	Teacher - Substitute Pay	46,265	-	14,060	(32,205)
1300	Certificated Supervisor & Administrator Salaries	224,090	174,048	234,470	10,379
1900	Certificated Other Salaries	35,563	29,866	33,186	(2,377)
SUBTOTAL - Certificated Salaries		1,687,243	1,618,050	1,693,831	6,588
Classified Salaries					
2100	Classified Instructional Aide Salaries	173,664	169,291	184,891	11,227
2400	Classified Clerical & Office Salaries	119,632	128,215	122,138	2,506
2900	Classified Other Salaries	98,888	254,234	120,971	22,083
2930	Other Classified - Maintenance/grounds	100,106	-	118,834	18,728
SUBTOTAL - Classified Salaries		492,290	551,739	546,834	54,543

LALPA

Income Statement - Unaudited Actual As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
Employee Benefits				
3100 STRS	243,429	233,485	244,420	991
3300 OASDI-Medicare-Alternative	64,396	65,670	66,393	1,997
3400 Health & Welfare Benefits	445,870	414,080	442,663	(3,207)
3500 Unemployment Insurance	22,529	22,280	27,955	5,426
3600 Workers Comp Insurance	35,933	57,499	59,378	23,445
SUBTOTAL - Employee Benefits	812,156	793,014	840,808	28,652
Books & Supplies				
4100 Approved Textbooks & Core Curricula Materials	19,990	25,000	22,085	2,095
4200 Books & Other Reference Materials	10,260	5,000	7,815	(2,445)
4315 Custodial Supplies	8,325	8,124	8,124	(201)
4320 Educational Software	30,929	12,000	31,975	1,046
4325 Instructional Materials & Supplies	13,599	32,039	12,164	(1,435)
4330 Office Supplies	13,026	45,098	45,098	32,072
4350 Uniforms	1,343	1,586	1,586	243
4352 ASES	122,850	112,500	122,850	-
4400 Noncapitalized Equipment	150	10,000	9,000	8,850
4410 Classroom Furniture, Equipment & Supplies	1,645	15,000	15,000	13,355
4710 Student Food Services	340,623	358,865	358,865	18,242
SUBTOTAL - Books and Supplies	562,740	625,212	634,562	71,822
Services & Other Operating Expenses				
5200 Travel & Conferences	10,066	20,654	10,000	(66)
5300 Dues & Memberships	5,142	3,760	3,760	(1,382)
5400 Insurance	28,867	36,543	36,543	7,676
5605 Equipment Leases	71,985	66,072	66,072	(5,913)
5610 Rent	408,000	408,000	408,000	-
5615 Repairs and Maintenance - Building	1,474	375	375	(1,099)
5617 Repairs and Maintenance - Other Equipment	990	-	1,000	10
5805 Administrative Fees	399,606	-	-	(399,606)
5807 Family Outreach	1,445	-	900	(545)
5812 Business Services	2,667	-	-	(2,667)
5815 Consultants - Instructional	10,535	-	10,000	(535)

LALPA**Income Statement - Unaudited Actual****As of Jun FY2018**

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
5820 Consultants: Non Instructional	11,245	8,960	8,960	(2,285)
5824 District Oversight Fees	36,258	39,240	36,052	(206)
5830 Field Trips Expenses	1,475	-	-	(1,475)
5836 Fingerprinting	43	470	470	427
5839 Fundraising Expenses	4,445	139	139	(4,306)
5845 Legal Fees	325	10,000	10,000	9,675
5851 Marketing and Student Recruiting	1,360	342	1,300	(60)
5858 CMO Fees Expense	-	419,954	397,779	397,779
5860 Printing and Reproduction	1,317	1,893	1,893	576
5861 Prior Yr Exp (not accrued)	(11,308)	-	-	11,308
5863 Professional Development	24,375	53,000	20,000	(4,375)
5866 Van Expenses	1,089	371	882	(208)
5869 Special Education Contract Instructors	193,887	175,100	175,100	(18,787)
5872 Special Education Encroachment	56,659	60,236	56,247	(412)
5874 Sports	-	5,434	5,434	5,434
5875 Staff Recruiting	250	-	-	(250)
5877 Student Activities	30,199	15,000	23,333	(6,865)
5878 Student Assessment	7,591	4,303	7,603	12
5881 Student Information System	-	1,783	1,783	1,783
5884 Substitutes	61,769	90,186	75,600	13,831
5887 Technology Services	23,721	27,255	27,255	3,534
5900 Communications	23,155	9,059	9,059	(14,096)
5915 Postage and Delivery	2,751	2,128	2,128	(623)
SUBTOTAL - Services & Other Operating Exp.	1,411,384	1,460,256	1,397,667	(13,717)
Capital Outlay & Depreciation				
6900 Depreciation	70,834	70,834	70,834	0
SUBTOTAL - Capital Outlay & Depreciation	70,834	70,834	70,834	0
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	5,036,647	5,119,106	5,184,536	147,890

Home Office
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
SUMMARY				
Revenue				
LCFF Entitlement	-	-	-	-
Federal Revenue	119	-	-	119
Other State Revenues	-	-	-	-
Local Revenues	929,473	960,708	922,992	6,481
Fundraising and Grants	(359)	-	-	(359)
Total Revenue	929,233	960,708	922,992	6,240
Expenses				
Compensation and Benefits	807,220	835,724	776,208	(31,012)
Books and Supplies	-	-	-	-
Services and Other Operating Expenditures	103,709	124,984	146,784	43,075
Depreciation	-	-	-	-
Other Outflows	-	-	-	-
Total Expenses	910,929	960,708	922,992	12,064
Operating Income	18,304	0	-	18,304
Fund Balance				
Beginning Balance (Unaudited)	1,691	1,691	1,691	
Operating Income	18,304	0	-	
Ending Fund Balance	19,995	1,691	1,691	
Fund Balance as a % of Expenses		0%	0%	
KEY ASSUMPTIONS				
Enrollment Summary				
Total Enrolled		-	-	
ADA %				
Average ADA %				

Home Office
Income Statement - Unaudited Actual
As of Jun FY2018

		YTD	Budget		
		Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
ADA					
	Total ADA		-	-	
REVENUE					
LCFF Entitlement					
	SUBTOTAL - LCFF Entitlement	-	-	-	-
Federal Revenue					
8296	Other Federal Revenue	119	-	-	119
	SUBTOTAL - Federal Revenue	119	-	-	119
Other State Revenue					
	SUBTOTAL - Other State Revenue	-	-	-	-
Local Revenue					
8660	Interest	5	-	-	5
8690	Other Local Revenue	5	-	-	5
8721	CMO Fees Revenue	-	960,708	922,992	(922,992)
8781	All Other transfers from Districts or Charter Schools	929,463	-	-	929,463
	SUBTOTAL - Local Revenue	929,473	960,708	922,992	6,481
Fundraising and Grants					
8802	Donations - Private	5,000	-	-	5,000
8803	Fundraising	(5,359)	-	-	(5,359)
	SUBTOTAL - Fundraising and Grants	(359)	-	-	(359)
TOTAL REVENUE		929,233	960,708	922,992	6,240
EXPENSES					
Compensation & Benefits					
Certificated Salaries					

Home Office
Income Statement - Unaudited Actual
As of Jun FY2018

		YTD	Budget		
		Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
1300	Certificated Supervisor & Administrator Salaries	314,848	331,868	274,245	(40,603)
	SUBTOTAL - Certificated Salaries	314,848	331,868	274,245	(40,603)
Classified Salaries					
2300	Classified Supervisor & Administrator Salaries	120,881	112,239	112,329	(8,553)
2400	Classified Clerical & Office Salaries	143,128	210,929	152,911	9,783
2900	Classified Other Salaries	74,000	-	65,000	(9,000)
	SUBTOTAL - Classified Salaries	338,009	323,168	330,240	(7,769)
Employee Benefits					
3100	STRS	36,626	47,889	39,574	2,948
3300	OASDI-Medicare-Alternative	18,756	29,534	29,240	10,484
3400	Health & Welfare Benefits	80,744	82,305	82,774	2,030
3500	Unemployment Insurance	5,734	3,602	4,118	(1,616)
3600	Workers Comp Insurance	12,503	17,358	16,019	3,516
	SUBTOTAL - Employee Benefits	154,363	180,688	171,724	17,361
Books & Supplies					
	SUBTOTAL - Books and Supplies	-	-	-	-
Services & Other Operating Expenses					
5200	Travel & Conferences	6,692	2,126	2,126	(4,566)
5300	Dues & Memberships	1,485	596	2,396	911
5803	Accounting Fees	15,995	20,600	20,600	4,605
5809	Banking Fees	(264)	398	398	662
5812	Business Services	53,200	61,200	81,200	28,000
5824	District Oversight Fees	30	-	-	(30)
5836	Fingerprinting	99	111	111	12
5845	Legal Fees	6,763	10,000	10,000	3,237
5857	Payroll Fees	27,678	23,703	23,703	(3,975)
5861	Prior Yr Exp (not accrued)	(14,318)	-	-	14,318
5863	Professional Development	6,349	4,670	4,670	(1,679)
5899	Miscellaneous Operating Expenses	(0)	25	25	25
5900	Communications	-	1,229	1,229	1,229

Home Office
Income Statement - Unaudited Actual
As of Jun FY2018

	YTD	Budget		
	Unaudited Actual	Adopted Budget	Revised Approved Budget	UAR/Budget Variance
5915 Postage and Delivery	-	326	326	326
SUBTOTAL - Services & Other Operating Exp.	103,709	124,984	146,784	43,075
Capital Outlay & Depreciation				
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-
Other Outflows				
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	910,929	960,708	922,992	12,064

LALA
Multi-year Projection
As of Aug FY2019

	Year 1 2018-19					Year 1 2018-19					Year 1 2018-19				
	Approved Budget v1					Aug Forecast					Variance: 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
SUMMARY															
Revenue															
LCFF Entitlement	2,668,472	2,425,851	3,873,817	-	8,968,140	2,522,381	2,515,052	3,639,768	-	8,677,201	(146,090)	89,200	(234,049)	-	(290,939)
Federal Revenue	302,534	362,034	573,457	-	1,238,025	290,371	362,472	553,115	-	1,205,958	(12,163)	438	(20,343)	-	(32,068)
Other State Revenues	457,660	646,016	832,231	-	1,935,907	416,570	617,860	764,006	-	1,798,436	(41,090)	(28,156)	(68,225)	-	(137,471)
Local Revenues	12,500	12,500	25,000	977,206	1,027,206	12,500	12,500	25,000	989,677	1,039,677	-	-	-	12,471	12,471
Fundraising and Grants	10,000	40,000	10,000	-	60,000	10,000	10,000	10,000	-	30,000	-	(30,000)	-	-	(30,000)
Total Revenue	3,451,166	3,486,401	5,314,505	977,206	13,229,278	3,251,823	3,517,883	4,991,888	989,677	12,751,271	(199,343)	31,482	(322,617)	12,471	(478,007)
Expenses															
Compensation and Benefits	2,179,427	1,818,366	3,048,249	821,137	7,867,179	2,122,468	1,851,126	2,849,342	842,058	7,664,993	56,960	(32,761)	198,908	(20,921)	202,186
Books and Supplies	267,221	573,571	639,562	-	1,480,354	270,954	577,304	639,562	-	1,487,819	(3,733)	(3,733)	-	-	(7,465)
Services and Other Operating Expenditures	965,521	1,093,468	1,516,253	156,069	3,731,311	968,877	1,088,140	1,502,245	147,619	3,706,882	(3,356)	5,327	14,008	8,450	24,429
Depreciation	55,326	89,168	88,164	-	232,658	55,326	89,168	88,164	-	232,658	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,467,495	3,574,573	5,292,228	977,206	13,311,502	3,417,624	3,605,739	5,079,313	989,677	13,092,352	49,871	(31,166)	212,915	(12,471)	219,150
Operating Income	(16,329)	(88,172)	22,277	-	(82,224)	(165,801)	(87,856)	(87,425)	-	(341,081)	(149,472)	317	(109,702)	-	(258,857)
Net Operating Income, excluding one-time Prop 39 Grant Expenses															
							(253,657)	2,551		(100,128)					
							(102,680)								
Fund Balance															
Beginning Balance (Unaudited)	5,297,520	239,518	3,764,905	1,404	9,303,347	5,665,549	240,364	3,872,552	1,691	9,780,156	368,029	846	107,647	287	476,809
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	5,297,520	239,518	3,764,905	1,404	9,303,347	5,665,549	240,364	3,872,552	1,691	9,780,156	368,029	846	107,647	287	476,809
Operating Income	(16,329)	(88,172)	22,277	-	(82,224)	(165,801)	(87,856)	(87,425)	-	(341,081)	(149,472)	317	(109,702)	-	(258,857)
Ending Fund Balance	5,281,191	151,346	3,787,182	1,404	9,221,123	5,499,748	152,509	3,785,127	1,691	9,439,075	218,557	1,163	(2,055)	287	217,952
Total Revenue Per ADA	14,828	13,745	14,512		15,516	14,882	13,466	14,637		15,535	13,989	4,142	12,815		15,020
Total Expenses Per ADA	14,898	14,093	14,451		15,612	15,641	13,802	14,893		15,951	(3,500)	(4,101)	(8,457)		(6,886)
Operating Income Per ADA	(70)	(348)	61		(96)	(759)	(336)	(256)		(416)	10,489	42	4,358		8,134
Fund Balance as a % of Expenses	152%	4%	72%	0%	69%	161%	4%	75%	0%	72%					

LALA
Multi-year Projection
As of Aug FY2019

Key Assumptions

	Year 1 2018-19					Year 1 2018-19					Year 1 2018-19				
	Approved Budget v1					Aug Forecast					Variance: 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
Enrollment Summary															
K-3	-	-	249	-	249	-	-	240	-	240	-	-	(9)	-	(9)
4-6	-	77	137	-	214	-	81	119	-	200	-	4	(18)	-	(14)
7-8	-	190	-	-	190	-	194	-	-	194	-	4	-	-	4
9-12	245	-	-	-	245	230	-	-	-	230	(15)	-	-	-	(15)
Total Enrolled	245	267	386	-	898	230	275	359	-	864	(15)	8	(27)	-	(34)
ADA %															
K-3			95.0%		95.0%			95.0%		95.0%			95.0%		95.0%
4-6		95.0%	95.0%		95.0%		95.0%	95.0%		95.0%		95.0%	95.0%		95.0%
7-8		95.0%			95.0%		95.0%			95.0%		95.0%			95.0%
9-12	95.0%				95.0%	95.0%				95.0%	95.0%				95.0%
Average ADA %	95.0%	95.0%	95.0%	-	95.0%	95.0%	95.0%	95.0%	-	95.0%	95.0%	95.0%	95.0%	-	95.0%
ADA															
K-3	-	-	236.1	-	236.1	-	-	228.0	-	228.0	-	-	(8.1)	-	(8.1)
4-6	-	73.2	130.2	-	203.3	-	77.0	113.1	-	190.0	-	3.8	(17.1)	-	(13.3)
7-8	-	180.5	-	-	180.5	-	184.3	-	-	184.3	-	3.8	-	-	3.8
9-12	232.8	-	-	-	232.8	218.5	-	-	-	218.5	(14.3)	-	-	-	(14.3)
Total ADA	232.8	253.7	366.2	-	852.6	218.5	261.3	341.1	-	820.8	(14.3)	7.6	(25.2)	-	(31.8)
Demographic Information															
CALPADS Enrollment (for unduplicated % calc)	245	267	386	-	898	230	275	359	-	864	(15)	8	(27)	-	(34)
# Unduplicated (CALPADS)	168	183	349	-	700	158	188	324	-	670	(10)	5	(25)	-	(30)
# Free & Reduced Lunch (CALPADS)	142	155	288	-	585	133	160	268	-	561	(9)	5	(20)	-	(24)
# ELL (CALPADS)	50	55	230	-	335	47	56	214	-	317	(3)	1	(16)	-	(18)
New Students	-	4	25	-	29	-	12	-	-	12	-	8	(25)	-	(17)
School Information															
FTE's	28	23	42	5	98	29	24	39	5	97	1	1	(3)	-	(1)
Teachers	16	14	23	-	53	16	14	22	-	52	-	-	(1)	-	(1)
Certificated Pay Increases															
Classified Pay Increases															
# of school days	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Default Expense Inflation Rate											0%	0%	0%	0%	

LALA
Multi-year Projection
As of Aug FY2019

	Year 1 2018-19					Year 1 2018-19					Year 1 2018-19					
	Approved Budget v1					Aug Forecast					Variance: 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	
REVENUE																
LCFF Entitlement																
8011	Charter Schools General Purpose Entitlement - State /	1,846,882	1,589,687	2,675,538	-	6,112,106	1,639,788	1,530,346	2,365,786	-	5,535,920	(207,094)	(59,341)	(309,752)	-	(576,187)
8012	Education Protection Account Entitlement	327,590	297,805	420,985	-	1,046,380	355,408	354,375	451,114	-	1,160,896	27,818	56,570	30,129	-	114,516
8096	Charter Schools in Lieu of Property Taxes	494,000	538,359	777,294	-	1,809,654	527,186	630,331	822,868	-	1,980,385	33,186	91,971	45,574	-	170,731
	SUBTOTAL - LCFF Entitlement	2,668,472	2,425,851	3,873,817	-	8,968,140	2,522,381	2,515,052	3,639,768	-	8,677,201	(146,090)	89,200	(234,049)	-	(290,939)
Federal Revenue																
8181	Special Education - Entitlement	45,565	49,657	71,696	-	166,918	43,350	51,832	67,664	-	162,847	(2,215)	2,175	(4,032)	-	(4,072)
8220	Child Nutrition Programs	159,585	206,098	320,466	-	686,150	159,585	206,098	320,466	-	686,150	-	-	-	-	-
8291	Title I	86,238	93,982	132,646	-	312,866	79,885	95,514	129,098	-	304,497	(6,353)	1,532	(3,548)	-	(8,369)
8292	Title II	11,145	12,297	17,666	-	41,108	7,550	9,028	14,590	-	31,168	(3,595)	(3,269)	(3,076)	-	(9,940)
8293	Title III	-	-	30,983	-	30,983	-	-	21,296	-	21,296	-	-	(9,687)	-	(9,687)
	SUBTOTAL - Federal Revenue	302,534	362,034	573,457	-	1,238,025	290,371	362,472	553,115	-	1,205,958	(12,163)	438	(20,343)	-	(32,068)
Other State Revenue																
8381	Special Education - Entitlement (State)	133,170	145,128	209,539	-	487,838	128,589	153,748	200,711	-	483,049	(4,581)	8,620	(8,828)	-	(4,789)
8520	Child Nutrition - State	13,426	17,339	22,501	-	53,266	13,426	17,339	22,501	-	53,266	-	-	-	-	-
8545	School Facilities Apportionments	178,200	178,200	275,400	-	631,800	178,200	178,200	275,400	-	631,800	-	-	-	-	-
8550	Mandated Cost Reimbursements	87,710	92,340	130,893	-	310,943	51,781	51,477	72,969	-	176,227	(35,929)	(40,863)	(57,924)	-	(134,716)
8560	State Lottery Revenue	45,154	49,208	71,048	-	165,409	44,574	53,295	69,574	-	167,443	(580)	4,087	(1,473)	-	2,034
8590	All Other State Revenue	-	163,800	122,850	-	286,650	-	163,800	122,850	-	286,650	-	-	-	-	-
	SUBTOTAL - Other State Revenue	457,660	646,016	832,231	-	1,935,907	416,570	617,860	764,006	-	1,798,436	(41,090)	(28,156)	(68,225)	-	(137,471)
Local Revenue																
8690	Other Local Revenue	12,500	12,500	25,000	-	50,000	12,500	12,500	25,000	-	50,000	-	-	-	-	-
8721	CMO Fees Revenue	-	-	-	977,206	977,206	-	-	-	989,677	989,677	-	-	-	12,471	12,471
	SUBTOTAL - Local Revenue	12,500	12,500	25,000	977,206	1,027,206	12,500	12,500	25,000	989,677	1,039,677	-	-	-	12,471	12,471
Fundraising and Grants																
8802	Donations - Private	10,000	40,000	10,000	-	60,000	10,000	10,000	10,000	-	30,000	-	(30,000)	-	-	(30,000)
	SUBTOTAL - Fundraising and Grants	10,000	40,000	10,000	-	60,000	10,000	10,000	10,000	-	30,000	-	(30,000)	-	-	(30,000)
TOTAL REVENUE		3,451,166	3,486,401	5,314,505	977,206	13,229,278	3,251,823	3,517,883	4,991,888	989,677	12,751,271	(199,343)	31,482	(322,617)	12,471	(478,007)

LALA
Multi-year Projection
As of Aug FY2019

	Year 1 2018-19					Year 1 2018-19					Year 1 2018-19				
	Approved Budget v1					Aug Forecast					Variance: 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
EXPENSES															
Compensation & Benefits															
Certificated Salaries															
1100 Teachers Salaries	1,068,963	913,102	1,507,674	-	3,489,738	1,032,512	916,317	1,396,209	-	3,345,038	36,451	(3,215)	111,465	-	144,700
1103 Teacher - Substitute Pay	-	-	-	-	-	-	7,600	11,400	-	19,000	-	(7,600)	(11,400)	-	(19,000)
1300 Certificated Supervisor & Administrator Salaries	217,975	200,031	194,205	437,630	1,049,841	217,975	200,031	194,205	447,630	1,059,841	-	(0)	-	(10,000)	(10,000)
1900 Certificated Other Salaries	64,722	36,626	36,626	-	137,974	75,481	44,362	44,362	-	164,205	(10,759)	(7,736)	(7,736)	-	(26,231)
SUBTOTAL - Certificated Salaries	1,351,660	1,149,758	1,738,504	437,630	4,677,552	1,325,968	1,168,310	1,646,176	447,630	4,588,084	25,692	(18,552)	92,328	(10,000)	89,469
Classified Salaries															
2100 Classified Instructional Aide Salaries	66,539	66,075	136,023	-	268,637	66,075	76,083	137,067	-	279,225	464	(10,008)	(1,044)	-	(10,588)
2300 Classified Supervisor & Administrator Salaries	-	-	-	116,202	116,202	-	-	-	116,202	116,202	-	-	-	-	-
2400 Classified Clerical & Office Salaries	84,124	59,812	98,428	72,999	315,363	65,125	50,550	66,210	88,624	270,508	18,999	9,263	32,219	(15,625)	44,855
2900 Classified Other Salaries	32,500	44,788	116,157	-	193,445	46,188	69,228	92,438	-	207,853	(13,688)	(24,440)	23,719	-	(14,408)
2930 Other Classified - Maintenance/grounds	92,048	37,360	78,960	-	208,368	92,048	37,360	78,960	-	208,368	-	-	-	-	-
SUBTOTAL - Classified Salaries	275,211	208,035	429,568	189,201	1,102,015	269,436	233,220	374,674	204,826	1,082,156	5,775	(25,185)	54,894	(15,625)	19,859
Employee Benefits															
3100 STRS	220,050	187,181	283,028	71,246	761,505	215,868	190,201	267,997	72,874	746,940	4,183	(3,020)	15,031	(1,628)	14,565
3300 OASDI-Medicare-Alternative	40,653	32,586	58,070	20,820	152,129	39,838	34,782	52,532	22,160	149,312	814	(2,196)	5,538	(1,340)	2,817
3400 Health & Welfare Benefits	232,462	191,230	456,663	82,774	963,128	232,462	191,230	456,663	82,774	963,128	-	-	-	-	-
3500 Unemployment Insurance	16,279	13,595	24,961	2,856	57,691	17,039	14,183	23,613	2,856	57,691	(760)	(588)	1,348	-	(0)
3600 Workers Comp Insurance	43,112	35,982	57,454	16,611	153,159	21,857	19,201	27,686	8,939	77,682	21,255	16,781	29,768	7,672	75,476
SUBTOTAL - Employee Benefits	552,556	460,572	880,177	194,306	2,087,612	527,064	449,596	828,492	189,602	1,994,754	25,492	10,976	51,685	4,704	92,858
Books & Supplies															
4100 Approved Textbooks & Core Curricula Materials	9,500	15,700	22,085	-	47,285	9,500	15,700	22,085	-	47,285	-	-	-	-	-
4200 Books & Other Reference Materials	6,398	1,795	7,990	-	16,183	6,398	1,795	7,990	-	16,183	-	-	-	-	-
4315 Custodial Supplies	7,109	7,298	8,124	-	22,531	7,109	7,298	8,124	-	22,531	-	-	-	-	-
4320 Educational Materials	19,680	26,000	31,800	-	77,480	23,413	29,733	31,800	-	84,945	(3,733)	(3,733)	-	-	(7,465)
4325 Instructional Materials & Supplies	7,570	7,500	15,164	-	30,234	7,570	7,500	15,164	-	30,234	-	-	-	-	-
4330 Office Supplies	20,000	21,940	42,098	-	84,038	20,000	21,940	42,098	-	84,038	-	-	-	-	-
4350 Uniforms	1,000	6,878	1,586	-	9,464	1,000	6,878	1,586	-	9,464	-	-	-	-	-
4352 ASES	-	163,800	122,850	-	286,650	-	163,800	122,850	-	286,650	-	-	-	-	-
4400 Noncapitalized Equipment	7,250	7,000	7,000	-	21,250	7,250	7,000	7,000	-	21,250	-	-	-	-	-
4410 Classroom Furniture, Equipment & Supplies	2,500	4,000	5,000	-	11,500	2,500	4,000	5,000	-	11,500	-	-	-	-	-
4430 Noncapitalized Equipment: Prop 39	-	71,138	17,000	-	88,138	-	71,138	17,000	-	88,138	-	-	-	-	-
4710 Student Food Services	186,214	240,488	358,865	-	785,567	186,214	240,488	358,865	-	785,567	-	-	-	-	-
4720 Other Food	-	35	-	-	35	-	35	-	-	35	-	-	-	-	-
SUBTOTAL - Books and Supplies	267,221	573,571	639,562	-	1,480,354	270,954	577,304	639,562	-	1,487,819	(3,733)	(3,733)	-	-	(7,465)
Services & Other Operating Expenses															
5200 Travel & Conferences	11,585	15,482	10,000	6,692	43,759	11,585	15,482	10,000	6,692	43,759	-	-	-	-	-
5300 Dues & Memberships	7,491	4,495	4,765	2,396	19,147	7,491	4,495	4,765	2,396	19,147	-	-	-	-	-
5400 Insurance	29,235	38,631	36,543	-	104,409	38,714	38,714	38,714	-	116,141	(9,479)	(82)	(2,171)	-	(11,732)
5605 Equipment Leases	24,746	46,634	72,072	-	143,452	24,746	46,634	72,072	-	143,452	-	-	-	-	-
5610 Rent	290,679	264,000	408,000	-	962,679	290,679	264,000	408,000	-	962,679	-	-	-	-	-
5615 Repairs and Maintenance - Building	1,150	1,487	1,474	-	4,111	1,150	1,487	1,474	-	4,111	-	-	-	-	-
5803 Accounting Fees	-	-	-	20,600	20,600	-	-	-	20,600	20,600	-	-	-	-	-
5807 Family Outreach	1,075	965	1,150	-	3,190	1,075	965	1,150	-	3,190	-	-	-	-	-
5809 Banking Fees	-	-	-	398	398	-	-	-	398	398	-	-	-	-	-
5812 Business Services	-	-	-	80,200	80,200	-	-	-	71,750	71,750	-	-	-	8,450	8,450
5813 College Readiness Expense	12,319	-	-	-	12,319	12,319	-	-	-	12,319	-	-	-	-	-
5815 Consultants - Instructional	-	39,308	10,000	-	49,308	-	4,308	5,000	-	9,308	-	35,000	5,000	-	40,000
5820 Consultants: Non Instructional	2,162	8,584	8,960	-	19,706	2,162	8,584	8,960	-	19,706	-	-	-	-	-
5821 Consultants: Prop 39	-	79,839	72,976	-	152,815	-	79,839	72,976	-	152,815	-	-	-	-	-
5824 District Oversight Fees	26,685	24,259	38,738	-	89,681	25,224	25,151	36,398	-	86,772	1,461	(892)	2,340	-	2,909

LALA
Multi-year Projection
As of Aug FY2019

	Year 1 2018-19					Year 1 2018-19					Year 1 2018-19				
	Approved Budget v1					Aug Forecast					Variance: 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
5836 Fingerprinting	343	510	470	111	1,434	343	510	470	111	1,434	-	-	-	-	-
5839 Fundraising Expenses	-	-	200	-	200	-	-	200	-	200	-	-	-	-	-
5845 Legal Fees	-	-	-	10,000	10,000	-	-	-	10,000	10,000	-	-	-	-	-
5851 Marketing and Student Recruiting	820	1,338	1,360	-	3,518	820	1,338	1,360	-	3,518	-	-	-	-	-
5857 Payroll Fees	-	-	-	27,703	27,703	-	-	-	27,703	27,703	-	-	-	-	-
5858 CMO Fees Expense	266,758	290,712	419,736	-	977,206	263,456	315,001	411,220	-	989,677	3,303	(24,289)	8,516	-	(12,471)
5860 Printing and Reproduction	2,329	2,215	1,893	-	6,437	2,329	2,215	1,893	-	6,437	-	-	-	-	-
5863 Professional Development	30,000	37,000	47,500	6,389	120,889	30,000	37,000	47,500	6,389	120,889	-	-	-	-	-
5866 Van Expenses	1,000	933	882	-	2,814	1,000	933	882	-	2,814	-	-	-	-	-
5869 Special Education Contract Instructors	60,000	90,000	175,100	-	325,100	60,000	90,000	175,100	-	325,100	-	-	-	-	-
5872 Special Education Encroachment	35,747	38,957	56,247	-	130,951	34,388	41,116	53,675	-	129,179	1,359	(2,159)	2,572	-	1,772
5874 Sports	25,000	-	5,434	-	30,434	25,000	-	5,434	-	30,434	-	-	-	-	-
5875 Staff Recruiting	250	250	250	-	750	250	250	250	-	750	-	-	-	-	-
5877 Student Activities	46,667	26,108	42,284	-	115,059	46,667	28,358	44,534	-	119,559	-	(2,250)	(2,250)	-	(4,500)
5878 Student Assessment	4,732	5,228	7,603	-	17,563	4,732	5,228	7,603	-	17,563	-	-	-	-	-
5881 Student Information System	1,089	2,477	1,783	-	5,349	1,089	2,477	1,783	-	5,349	-	-	-	-	-
5884 Substitutes	35,750	38,500	51,750	-	126,000	35,750	38,500	51,750	-	126,000	-	-	-	-	-
5887 Technology Services	36,463	23,705	27,255	-	87,423	36,463	23,705	27,255	-	87,423	-	-	-	-	-
5893 Transportation - Student	130	212	-	-	342	130	212	-	-	342	-	-	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	25	25	-	-	-	25	25	-	-	-	-	-
5900 Communications	8,600	8,252	9,059	1,229	27,140	8,600	8,252	9,059	1,229	27,140	-	-	-	-	-
5915 Postage and Delivery	2,716	3,388	2,770	326	9,200	2,716	3,388	2,770	326	9,200	-	-	-	-	-
SUBTOTAL - Services & Other Operating Exp.	965,521	1,093,468	1,516,253	156,069	3,731,311	968,877	1,088,140	1,502,245	147,619	3,706,882	(3,356)	5,327	14,008	8,450	24,429
Depreciation Expense															
6900 Depreciation	55,326	89,168	88,164	-	232,658	55,326	89,168	88,164	-	232,658	-	-	-	-	-
SUBTOTAL - Depreciation Expense	55,326	89,168	88,164	-	232,658	55,326	89,168	88,164	-	232,658	-	-	-	-	-
Other Outflows															
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,467,495	3,574,573	5,292,228	977,206	13,311,502	3,417,624	3,605,739	5,079,313	989,677	13,092,352	49,871	(31,166)	212,915	(12,471)	219,150