

Los Angeles Leadership Academy

Financial Update

2022-23 Unaudited Actuals & 2023-24 Forecast Update

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SEPTEMBER 2023



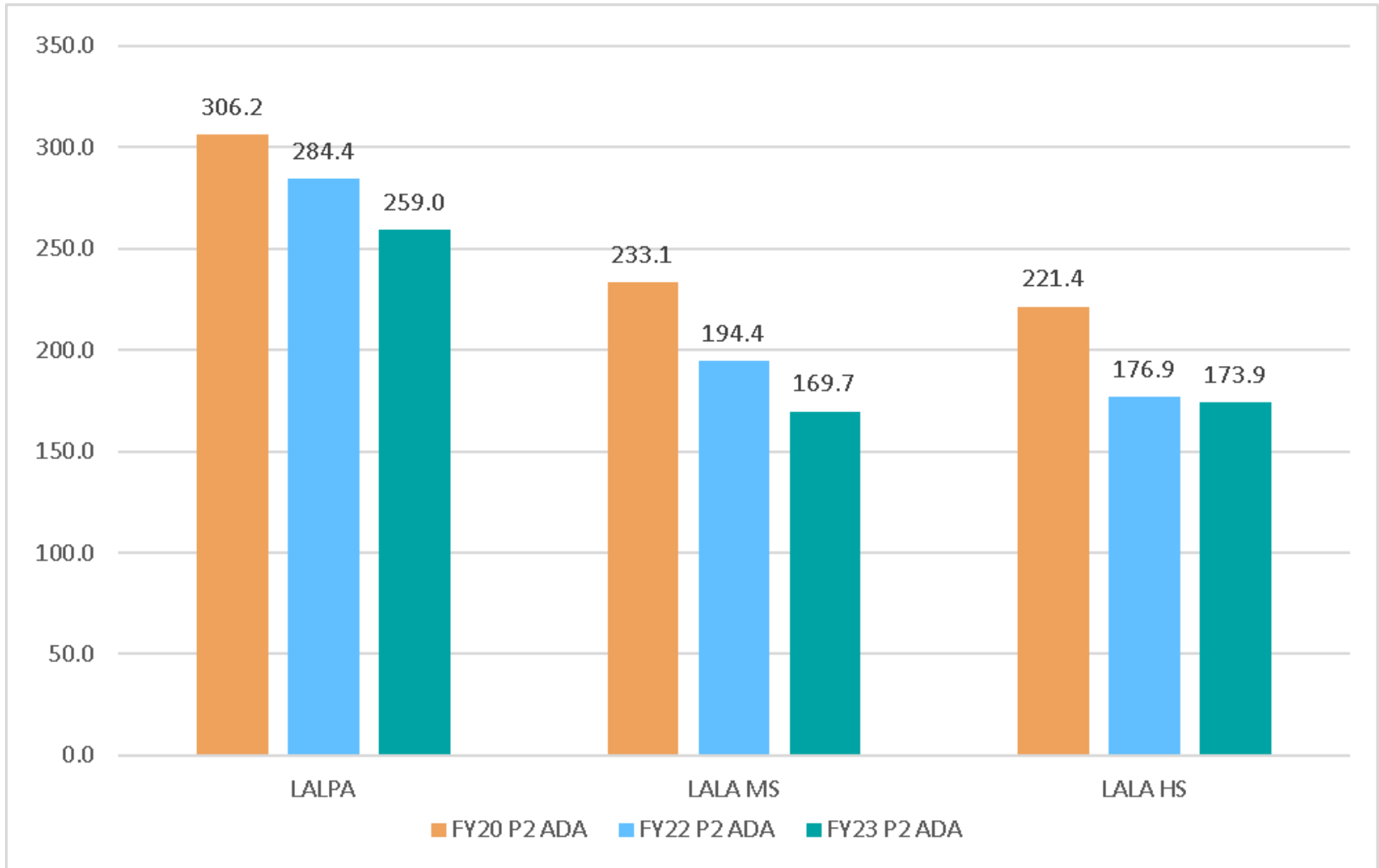
1. 2022-2023 Forecast Update – Unaudited Actuals
2. State Updates
3. 2023-2024 Forecast
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2022-23 Unaudited Actuals



ADA Summary

Forecast updated to match P2 ADA, -61 under budget



FY22-23 Year-End Unaudited - Summary



FY22-23 Consolidated Net Income \$339k, -\$207k under budget

ADA

- LALA ADA = 344, -30 under budget
- LALPA ADA = 259, -31 under budget

Revenues

- +\$1.2M over budget, mostly due to one-time funding, including FEMA and ERC

Expenses

- +\$1.4M over budget, spending of one-time funds (mostly tutoring and additional educational supports)

FY22-23 Unaudited Actuals By Site



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

		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
		FY22-23 Unaudited Actual				
Revenue	LCFF Entitlement	4,912,170	3,568,802	-		8,480,972
	Federal Revenue	1,597,716	1,049,856	21,000		2,668,572
	Other State Revenues	3,557,546	2,739,067	-		6,296,612
	Local Revenues	83,519	38,913	873,139	(862,230)	133,341
	Fundraising and Grants	38,035	8,587	290,298		336,920
	Total Revenue	10,188,986	7,405,224	1,184,437	(862,230)	17,916,417
Expenses	Comp and Benefits	3,532,320	2,664,079	761,990		6,958,389
	Books and Supplies	1,060,688	640,982	908		1,702,578
	Services and Other Ops	5,329,647	3,758,473	421,539	(862,230)	8,647,429
	Depreciation	163,630	104,813	-		268,442
	Total Expenses	10,086,285	7,168,348	1,184,437	(862,230)	17,576,839
	Operating Income	102,702	236,876	-	-	339,578
Fund Balance	Beginning Balance (Audited)	5,954,904	5,130,018	9,865		11,094,787
	Operating Income	102,702	236,876	-		339,578
Ending Fund Balance (incl. Depreciation)		6,057,606	5,366,894	9,865		11,434,365
Ending Fund Balance as % of Expenses		60.06%	74.87%	0.83%		65.05%
ADA		344	259	-		603

FY22-23 Unaudited vs. Approved Budget - Consolidated



		2022-23	2022-23	\$ Change	Notes
		Approved Budget	Unaudited Actual		
Revenue	LCFF Entitlement	9,225,736	8,480,972	(744,764)	ADA reduced -61
	Federal Revenue	1,465,014	2,668,572	1,203,557	One-time funding, FEMA, ERC, NSLP
	Other State Revenues	5,823,872	6,296,612	472,740	One-time funding applied to tutoring
	Local Revenues	64,209	133,341	69,132	Opt3 grants not budgeted
	Fundraising and Grants	13,923	336,920	322,997	Gala
	Total Revenue	16,592,755	17,916,417	1,323,662	
Expenses	Comp and Benefits	7,385,382	6,958,389	(426,992)	offsets contracted subs
	Books and Supplies	1,454,192	1,702,578	248,386	food, offsets revenues
	Services and Other Ops	6,956,677	8,647,429	1,690,752	Grant funded - tutoring, subs
	Depreciation	250,137	268,442	18,305	
	Total Expenses	16,046,388	17,576,839	1,530,451	
	Operating Income	546,367	339,578	(206,789)	
	Beginning Balance (Unaudited)	11,094,787	11,094,787	-	
	Operating Income	546,367	339,578	(206,789)	
	Ending Fund Balance (incl. Depreciation)	11,641,154	11,434,365	206,789	
	Ending Fund Balance as % of Expenses	68.05%	65.05%	4.61%	
	ADA	664.22	602.95	(61.27)	

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



		2022-23	2022-23	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	5,280,932	4,912,170	(368,762)
	Federal Revenue	853,897	1,597,716	743,819
	Other State Revenues	3,312,149	3,557,546	245,397
	Local Revenues	34,111	83,519	49,408
	Fundraising and Grants	12,923	38,035	25,112
	Total Revenue	9,494,012	10,188,986	694,975
Expenses	Comp and Benefits	3,832,909	3,532,320	(300,589)
	Books and Supplies	849,570	1,060,688	211,118
	Services and Other Ops	4,345,807	5,329,647	983,840
	Depreciation	148,501	163,630	15,128
	Total Expenses	9,176,787	10,086,285	909,497
	Operating Income	317,224	102,702	(214,523)
	Beginning Balance (audited)	5,954,904	5,954,904	-
	Operating Income	317,224	102,702	(214,523)
	Ending Fund Balance (incl. Depreciation)	6,272,128	6,057,606	214,523
	Ending Fund Balance as % of Expenses	68.05%	60.06%	13.31%
	ADA	374.30	343.98	(30.32)

FY22-23 Unaudited vs. Approved Budget - LALPA



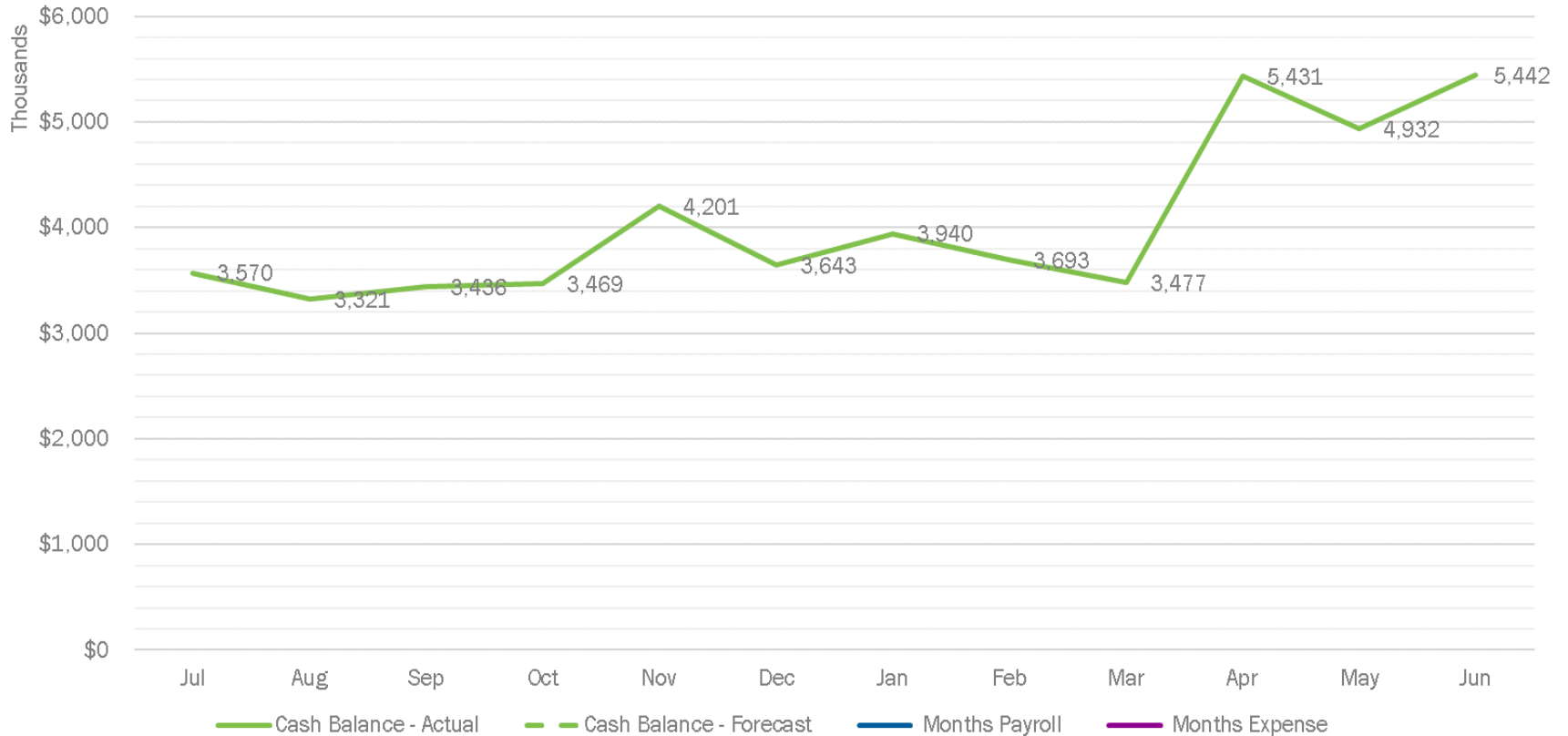
		2022-23	2022-23	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	3,944,804	3,568,802	(376,002)
	Federal Revenue	611,117	1,049,856	438,738
	Other State Revenues	2,511,723	2,739,067	227,343
	Local Revenues	15,098	38,913	23,815
	Fundraising and Grants	1,000	8,587	7,587
	Total Revenue	7,083,743	7,405,224	321,481
Expenses	Comp and Benefits	2,793,851	2,664,079	(129,771)
	Books and Supplies	601,266	640,982	39,716
	Services and Other Ops	3,357,848	3,758,473	400,625
	Depreciation	101,636	104,813	3,177
	Total Expenses	6,854,601	7,168,348	313,747
	Operating Income	229,143	236,876	7,734
	Beginning Balance (Unaudited)	5,130,018	5,130,018	-
	Operating Income	229,143	236,876	7,734
	Ending Fund Balance (incl. Depreciation)	5,359,161	5,366,894	(7,734)
	Ending Fund Balance as % of Expenses	68.05%	74.87%	-9.11%
	ADA	289.92	258.97	(30.95)

FY22-23 Unaudited vs. Approved Budget – Home Office

		2022-23	2022-23	Variance
		Approved Budget	Unaudited Actual	
Revenue	Federal Revenue		21,000	21,000
	Local Revenues	991,933	873,139	(118,794)
	Fundraising and Grants	0	290,298	290,298
	Total Revenue	991,933	1,184,437	192,504
Expenses	Comp and Benefits	758,623	761,990	3,367
	Books and Supplies	3,356	908	(2,448)
	Services and Other Ops	229,954	421,539	191,585
	Depreciation	-	-	-
	Total Expenses	991,933	1,184,437	192,504
	Operating Income	0	-	(0)
	Beginning Balance (Audited)	9,865	9,865	
	Operating Income	0	-	(0)
Ending Fund Balance (incl. Depreciation)		9,865	9,865	0
Ending Fund Balance as % of Expenses		0.99%	0.83%	19.41%

2022-2023 Cash Flow - Consolidated

Cash balance is steady - consolidated balance of \$5.4M as of 6/30/23

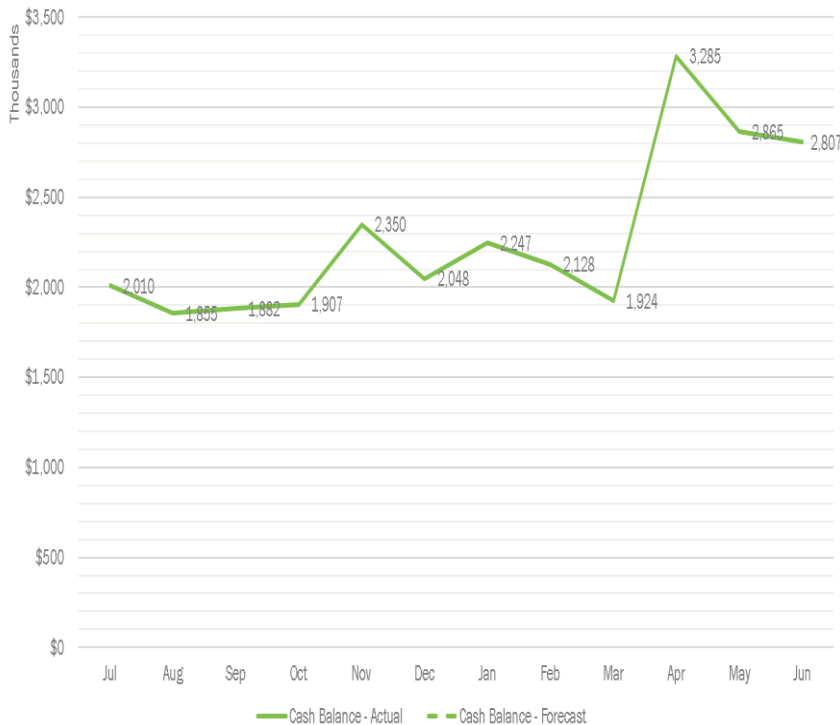


Ended year with 29.5% reserve in cash,
108 days (3.6 months) cash on hand

2022-2023 Cash Flow By Charter

LALA MS/HS

Cash balance \$2.8M as of 6/30/23



LALPA

Cash balance \$2.5M as of 6/30/23



Ended year with cash balance of 28% reserve for LALA (102 days cash on hand), and 35% reserve for LALPA (128 days cash on hand)

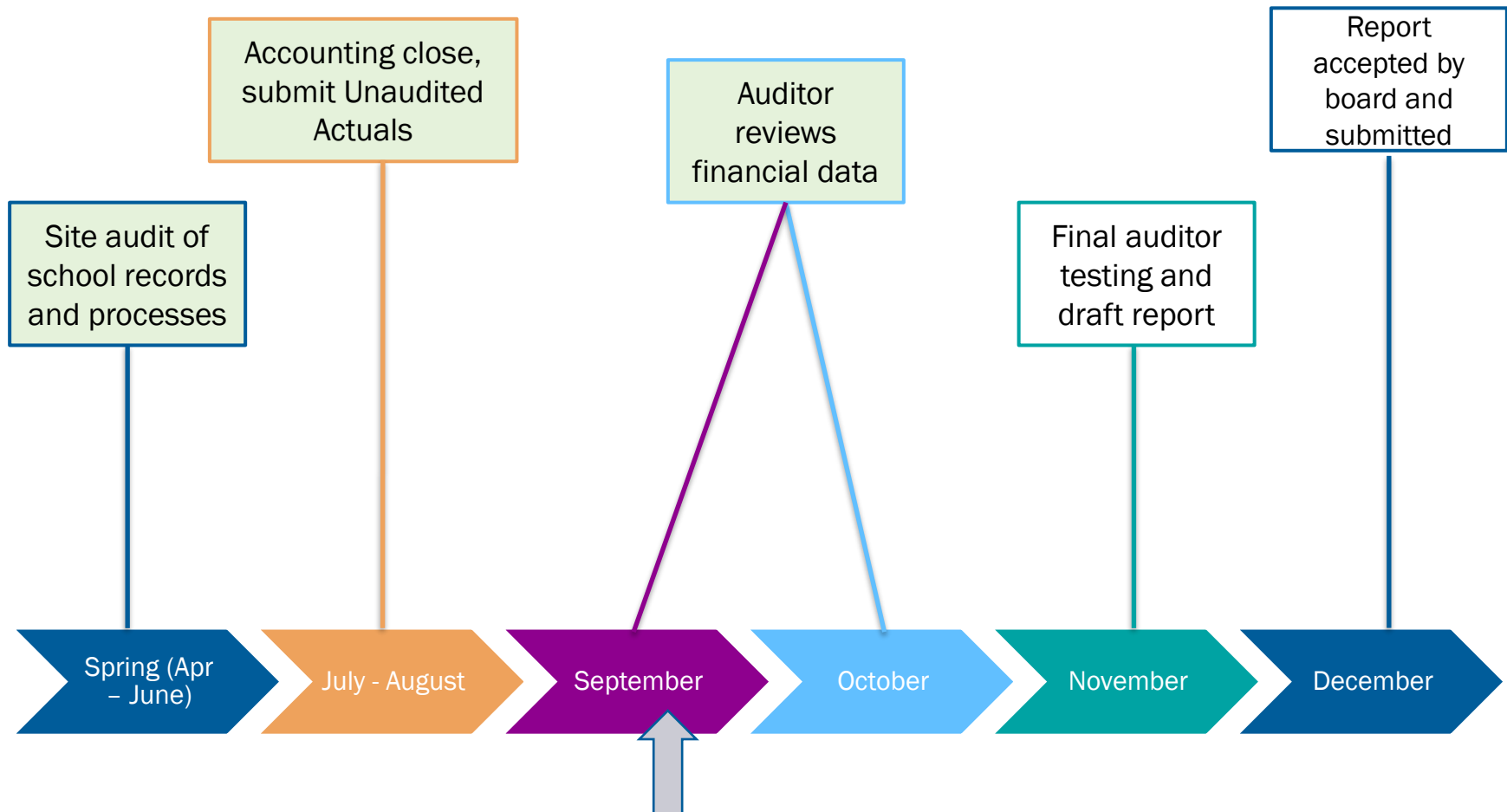
Balance Sheet – Consolidated as of June 2023

What the Organization owns and owes as of 6/30/23 (Unaudited)

		LALA-MS/HS	LALPA	Home Office	Total 6/30/23 (Unaudited)	Total 6/30/22 (Audited)	YTD CHANGE
Assets	Cash Balance	2,807,185	2,515,586	119,542	5,442,313	3,587,395	1,854,918
	Accounts Receivable	1,203,932	1,086,761	-	2,290,693	3,922,501	(1,631,808)
	Prepays and Other Assets	51,381	42,204	-	93,585	110,717	(17,132)
	Fixed Assets, Net	3,631,444	2,182,431	-	5,813,875	6,053,008	(239,133)
	Total Assets	7,693,942	5,826,982	119,542	13,640,466	13,673,621	(33,155)
Liabilities & Equity	Accounts Payable	317,096	87,745	31,027	435,868	529,197	(93,329)
	Deferred Revenue	94,844	136,307	-	231,151	375,563	(144,412)
	Current Loans and Other Payables	297,396	236,036	78,650	612,082	747,073	(134,991)
	Long-Term Loans and Other Liabilities	927,000	-	-	927,000	927,000	-
	Beginning Net Assets	5,954,904	5,130,018	9,865	11,094,787	11,094,787	(0)
	Net Income (Loss) to Date	102,702	236,876	-	339,578		339,578
	Total Liabilities & Equity	7,693,942	5,826,982	119,542	13,640,466	13,673,621	(33,155)

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 12/15/23



State Updates



Immaterially higher COLA

Further claw backs to FY23 one-time funding

Extends ELOP spending timeline for FY22 & FY23 funds

	May Revise	Final Budget
LCFF COLA	8.22%	8.22%
Arts, Music, Instruc Block Grant	50% Proposed cut	5% cut
Learning Recovery Block Grant	32% Proposed cut	20% cut

2023-2024 Forecast



FY22-23 Updated Forecast – what has changed?

LCFF

Minor change, Forecasted ADA matches budget

Federal Revenue

Farm grant, increased NSLP per FY23 participation, ERC Funds received

Other State Revenue

New MH funding, UPK, AMI, Kitchen grant carryovers

Expenses

Continued tutoring funded by grants, added expenses per new grants

FY23-24 Updated Forecast

ERC and other grant funds help increase forecast

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	5,628,388	4,115,340			9,743,728
	Federal Revenue	917,931	792,254	15,000		1,725,185
	Other State Revenues	1,580,345	1,798,873			3,379,218
	Local Revenues	11,922	8,174	1,013,598	(997,777)	35,917
	Fundraising and Grants	1,000	-	-		1,000
	Total Revenue	8,139,586	6,714,641	1,028,598	(997,777)	14,885,048
Expenses	Comp and Benefits	3,453,667	2,560,159	772,275		6,786,101
	Books and Supplies	1,152,589	673,569	2,915		1,829,073
	Services and Other Ops	3,576,732	2,968,141	253,408	(997,777)	5,800,504
	Depreciation	165,211	105,364			270,575
	Total Expenses	8,348,199	6,307,233	1,028,598	(997,777)	14,686,253
	Operating Income	(208,613)	407,408	-	-	198,795
	Beginning Balance (Unaudited)	6,057,606	5,366,894	9,865		11,434,365
	Ending Fund Balance (incl. Depreciation)	5,848,993	5,774,302	9,865		11,633,160
	Ending Fund Balance as % of Expenses	70.06%	91.55%	0.96%		79.21%
	Forecasted ADA	362.70	277.60			640.30

FY23-24 Forecast vs. Approved Budget - Consolidated

		2023-2024	2023-2024	\$ Change
		Approved Budget	Jul24 Forecast	
Revenue	LCFF Entitlement	9,735,775	9,743,728	7,953
	Federal Revenue	1,165,214	1,725,185	559,971
	Other State Revenues	3,128,787	3,379,218	250,431
	Local Revenues	15,000	35,917	20,917
	Fundraising and Grants	1,000	1,000	-
	Total Revenue	14,045,776	14,885,048	839,272
Expenses	Comp and Benefits	7,578,222	6,786,101	(792,121)
	Books and Supplies	1,781,640	1,829,073	47,433
	Services and Other Ops	4,835,586	5,800,504	964,918
	Depreciation	250,137	270,575	20,438
	Total Expenses	14,445,585	14,686,253	240,668
	Operating Income	(399,809)	198,795	598,604
	Beginning Balance (Unaudited)	11,051,608	11,434,365	382,757
	Ending Fund Balance (incl. Depreciation)	10,651,799	11,633,160	981,361
	Ending Fund Balance as % of Expenses	73.74%	79.21%	5.47%
	ADA	640.30	640.30	-

ERC – Employee Retention Credits

Applications submitted for all eligible quarters - 2 payments received

Quarters submitted	<ul style="list-style-type: none">• 2020 – Q4• 2021 – Q1, Q2, Q3 & Q4
Total \$ Applied For	<ul style="list-style-type: none">• \$1,985,499
Total Received to Date	<ul style="list-style-type: none">• \$939,044 (incl \$42k interest)<ul style="list-style-type: none">• 2020-Q4 = \$382,109• 2021-Q1 = \$514,767
Oversight	<ul style="list-style-type: none">• Auditors testing for eligibility during annual audit process
Next Steps	<ul style="list-style-type: none">• School holding funds until eligibility is confirmed with auditors



Spending of one-time, grant funds

Enrollment/ADA

Contracted subs costs vs payroll

Exhibits



LALA
Income Statement - Consolidated
As of Jun FY2023

	Budget				
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
SUMMARY					
Revenue					
LCFF Entitlement	9,225,736	8,429,972	8,480,972	51,001	(744,764)
Federal Revenue	1,465,014	2,249,725	2,668,572	418,847	1,203,557
Other State Revenues	5,823,872	6,369,339	6,296,612	(72,726)	472,740
Local Revenues	1,041,142	1,052,076	995,571	(56,505)	(45,570)
Fundraising and Grants	13,923	312,373	336,920	24,547	322,997
Total Revenue	17,569,688	18,413,484	18,778,648	365,164	1,208,960
Expenses					
Compensation and Benefits	7,385,382	7,143,072	6,958,390	184,682	426,992
Books and Supplies	1,454,192	1,708,564	1,702,579	5,985	(248,387)
Services and Other Operating Expenditures	7,933,610	9,354,890	9,509,659	(154,770)	(1,576,050)
Depreciation	250,137	250,137	268,442	(18,305)	(18,305)
Other Outflows	-	-	-	-	-
Total Expenses	17,023,321	18,456,663	18,439,070	17,593	(1,415,749)
Operating Income	546,367	(43,178)	339,578	382,756	(206,789)
Fund Balance					
Beginning Balance (Unaudited)	11,019,303	11,019,303	11,019,303		
Audit Adjustment	-	75,484	75,484		
Operating Income	546,367	(43,178)	339,578		
Ending Fund Balance	11,565,670	11,051,608	11,434,364		
Fund Balance as a % of Expenses	68%	60%	62%		

LALA
Income Statement - Consolidated
As of Jun FY2023

	Budget				
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
KEY ASSUMPTIONS					
Enrollment Summary					
K-3	189	177	177	-	(12)
4-6	166	153	153	-	(13)
7-8	141	132	132	-	(9)
9-12	200	187	187	-	(13)
Total Enrolled	696	649	649	-	(47)
ADA %					
K-3	96.0%	93.0%	90.1%	-2.9%	-5.9%
4-6	95.7%	93.3%	97.2%	3.9%	1.5%
7-8	95.0%	91.9%	91.6%	-0.3%	-3.4%
9-12	95.0%	93.0%	93.0%	0.0%	-2.0%
Average ADA %	95.4%	92.8%	92.9%	0.1%	-2.5%
ADA					
K-3	181.44	164.61	159.47	(5.14)	(21.97)
4-6	158.83	142.72	148.69	5.97	(10.14)
7-8	133.95	121.30	120.92	(0.38)	(13.03)
9-12	190.00	173.87	173.87	-	(16.13)
Total ADA	664.22	602.50	602.95	0.45	(61.27)

LALA
Income Statement - Consolidated
As of Jun FY2023

						Budget		
			Unaudited	Previous	Approved			
			Actual	Forecast	Forecast vs.	Budget v2 vs.		
REVENUE			Approved	Previous	Current	Current		
			Budget v2	Forecast	Forecast	Forecast		
LCFF Entitlement								
8011	Charter Schools General Purpose Entitlement - State Aid		5,264,206	4,837,815	5,807,530	969,715	543,324	
8012	Education Protection Account Entitlement		1,857,381	1,683,527	517,698	(1,165,829)	(1,339,683)	
8019	State Aid - Prior Years		-	-	42,397	42,397	42,397	
8096	Charter Schools in Lieu of Property Taxes		2,104,149	1,908,630	2,113,347	204,717	9,198	
SUBTOTAL - LCFF Entitlement			9,225,736	8,429,972	8,480,972	51,000	(744,764)	
Federal Revenue								
8181	Special Education - Entitlement		162,481	147,570	156,840	9,270	(5,641)	
8220	Child Nutrition Programs		541,238	569,000	794,729	225,729	253,490	
8291	Title I		323,707	313,517	313,585	68	(10,122)	
8292	Title II		44,342	30,988	33,843	2,856	(10,499)	
8293	Title III		34,836	34,403	36,583	2,180	1,747	
8294	Title IV		23,318	25,022	25,582	560	2,264	
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)		335,092	1,129,110	1,281,414	152,304	946,322	
8297	PY Federal - Not Accrued		-	115	25,996	25,881	25,996	
SUBTOTAL - Federal Revenue			1,465,014	2,249,725	2,668,572	418,847	1,203,557	
Other State Revenue								
8319	Other State Apportionments - Prior Years		-	81,327	150,097	68,770	150,097	
8381	Special Education - Entitlement (State)		650,085	584,799	609,951	25,153	(40,134)	
8520	Child Nutrition - State		58,908	152,100	217,013	64,913	158,106	
8545	School Facilities Apportionments		728,013	703,791	721,928	18,138	(6,085)	
8550	Mandated Cost Reimbursements		19,142	19,142	17,636	(1,506)	(1,506)	
8560	State Lottery Revenue		164,419	149,141	190,865	41,724	26,446	
8590	All Other State Revenue		3,847,211	3,438,683	3,148,766	(289,917)	(698,445)	
8593	ELOP (Code prev used for Prop 39 Clean Energy)		-	884,262	884,262	-	884,262	
8596	ASES		356,094	356,094	356,094	-	-	
SUBTOTAL - Other State Revenue			5,823,872	6,369,339	6,296,612	(72,726)	472,740	
Local Revenue								

LALA
Income Statement - Consolidated
As of Jun FY2023

						Budget	
		Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	
8660	Interest	15,000	15,867	10,043	(5,824)	(4,957)	
8690	Other Local Revenue	-	20,382	21,249	867	21,249	
8699	All Other Local Revenue	-	-	0	0	0	
8714	Option 3 Grants	49,209	106,081	102,049	(4,032)	52,841	
8721	CMO Fees Revenue	976,933	909,746	862,230	(47,516)	(114,703)	
SUBTOTAL - Local Revenue		1,041,142	1,052,076	995,571	(56,505)	(45,570)	
Fundraising and Grants							
8802	Donations - Private	11,923	18,327	4,036	(14,291)	(7,888)	
8803	Fundraising	1,000	293,046	332,885	39,839	331,885	
8850	Donations - temporarily restricted	1,000	1,000	-	(1,000)	(1,000)	
SUBTOTAL - Fundraising and Grants		13,923	312,373	336,920	24,547	322,997	
TOTAL REVENUE		17,569,688	18,413,484	18,778,648	365,164	1,208,960	

LALA
Income Statement - Consolidated
As of Jun FY2023

		Budget				
		Approved	Previous	Unaudited	Previous	Approved
		Budget v2	Forecast	Actual	Forecast vs.	Budget v2 vs.
					Current	Current
					Forecast	Forecast
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	3,204,296	3,024,821	2,982,105	42,716	222,192
1103	Teacher - Substitute Pay	62,915	56,389	35,850	20,539	27,065
1300	Certificated Supervisor & Administrator Salaries	728,311	728,311	694,049	34,262	34,262
1900	Certificated Other Salaries	214,105	195,128	197,276	(2,148)	16,829
SUBTOTAL - Certificated Salaries		4,209,627	4,004,648	3,909,280	95,368	300,347
Classified Salaries						
2100	Classified Instructional Aide Salaries	389,115	380,003	368,351	11,652	20,765
2300	Classified Supervisor & Administrator Salaries	133,000	133,000	144,763	(11,763)	(11,763)
2400	Classified Clerical & Office Salaries	303,664	297,934	290,003	7,931	13,662
2900	Classified Other Salaries	301,845	304,673	308,710	(4,037)	(6,865)
2930	Other Classified - Maintenance/grounds	207,671	222,987	223,728	(740)	(16,056)
SUBTOTAL - Classified Salaries		1,335,296	1,338,597	1,335,554	3,043	(258)
Employee Benefits						
3100	STRS	781,205	742,054	713,522	28,532	67,683
3300	OASDI-Medicare-Alternative	170,602	167,882	164,090	3,792	6,512
3400	Health & Welfare Benefits	748,062	748,062	724,897	23,165	23,165
3500	Unemployment Insurance	50,266	49,694	27,313	22,381	22,952
3600	Workers Comp Insurance	74,856	72,134	63,733	8,401	11,123
3900	Other Employee Benefits	15,468	20,000	20,000	(0)	(4,532)
SUBTOTAL - Employee Benefits		1,840,459	1,799,827	1,713,555	86,271	126,904
Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	67,782	67,782	32,084	35,698	35,698
4200	Books & Other Reference Materials	7,889	7,889	8,906	(1,017)	(1,017)
4300	Materials & Supplies	-	-	107	(107)	(107)
4315	Custodial Supplies	23,000	26,500	25,820	680	(2,820)

LALA

**Income Statement - Consolidated
As of Jun FY2023**

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
4320 Educational Software	201,554	205,910	174,682	31,228	26,872
4325 Instructional Materials & Supplies	86,845	108,963	69,338	39,625	17,507
4330 Office Supplies	73,402	79,284	88,360	(9,076)	(14,958)
4335 PE Supplies	-	65	64	1	(64)
4340 Professional Development Supplies	-	-	63	(63)	(63)
4350 Uniforms	8,000	10,314	11,903	(1,589)	(3,903)
4352 ASES	356,094	356,094	433,367	(77,273)	(77,273)
4400 Noncapitalized Equipment	11,684	82,270	58,081	24,189	(46,396)
4410 Classroom Furniture, Equipment & Supplies	17,796	13,493	11,955	1,538	5,842
4710 Student Food Services	600,146	750,000	787,850	(37,850)	(187,704)
SUBTOTAL - Books and Supplies	1,454,192	1,708,564	1,702,579	5,985	(248,387)
Services & Other Operating Expenses					
5200 Travel & Conferences	25,260	25,860	30,547	(4,687)	(5,287)
5300 Dues & Memberships	26,806	26,806	33,481	(6,674)	(6,674)
5400 Insurance	132,635	189,000	179,902	9,098	(47,268)
5605 Equipment Leases	39,742	39,742	32,173	7,569	7,569
5610 Rent	1,086,671	1,086,671	1,136,902	(50,231)	(50,231)
5615 Repairs and Maintenance - Building	113,981	113,981	102,587	11,394	11,394
5617 Repairs and Maintenance - Other Equipment	45,000	45,000	36,126	8,874	8,874
5803 Accounting Fees	26,488	40,000	37,217	2,783	(10,729)
5807 Family Outreach	11,550	11,550	2,188	9,362	9,362
5809 Banking Fees	448	448	126	322	322
5810 COVID Contracted Services (nursing, etc)	184,311	184,311	174,140	10,171	10,171
5812 Business Services	76,906	76,906	78,109	(1,203)	(1,203)
5813 College Readiness Expense	43,517	43,517	6,848	36,669	36,669
5815 Consultants - Instructional	2,900,041	3,658,956	3,832,866	(173,910)	(932,825)
5820 Consultants: Non Instructional	446,505	516,754	487,254	29,500	(40,749)
5824 District Oversight Fees	92,257	84,300	84,386	(86)	7,871
5830 Field Trips Expenses	-	-	215	(215)	(215)
5836 Fingerprinting	1,460	1,460	-	1,460	1,460
5839 Fundraising Expenses	-	86,551	112,722	(26,171)	(112,722)
5845 Legal Fees	30,000	25,000	11,813	13,187	18,187

LALA

**Income Statement - Consolidated
As of Jun FY2023**

		Budget				
		Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
5848	Licenses and Other Fees	-	80,400	80,400	-	(80,400)
5851	Marketing and Student Recruiting	7,000	7,000	-	7,000	7,000
5857	Payroll Fees	50,002	62,000	63,240	(1,240)	(13,238)
5858	CMO Fees Expense	976,933	909,746	862,230	47,516	114,703
5860	Printing and Reproduction	4,715	5,084	879	4,205	3,836
5863	Professional Development	303,843	307,929	339,849	(31,920)	(36,006)
5866	Van Expenses	3,700	3,971	3,234	737	466
5869	Special Education Contract Instructors	525,718	476,069	528,945	(52,876)	(3,227)
5872	Special Education Encroachment	162,513	146,474	146,583	(109)	15,930
5874	Sports	73,900	145,000	155,849	(10,849)	(81,949)
5875	Staff Recruiting	21,891	21,891	30,615	(8,724)	(8,724)
5877	Student Activities	51,500	83,500	81,990	1,510	(30,490)
5878	Student Assessment	26,027	27,027	20,515	6,512	5,512
5881	Student Information System	11,188	22,614	22,614	0	(11,426)
5884	Substitutes	204,591	562,321	565,969	(3,648)	(361,378)
5887	Technology Services	91,077	101,617	102,986	(1,369)	(11,909)
5899	Miscellaneous Operating Expenses	25	25	-	25	25
5900	Communications	125,683	125,683	118,310	7,373	7,373
5915	Postage and Delivery	9,726	9,726	5,850	3,876	3,876
	SUBTOTAL - Services & Other Operating Exp.	7,933,610	9,354,890	9,509,659	(154,770)	(1,576,050)
	Capital Outlay & Depreciation					
6900	Depreciation	250,137	250,137	268,442	(18,305)	(18,305)
	SUBTOTAL - Capital Outlay & Depreciation	250,137	250,137	268,442	(18,305)	(18,305)
	Other Outflows					
	SUBTOTAL - Other Outflows	-	-	-	-	-
	TOTAL EXPENSES	17,023,321	18,456,663	18,439,070	17,593	(1,415,749)

LALA-HS/MS
Income Statement
As of Jun FY2023

	Budget				
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
SUMMARY					
Revenue					
LCFF Entitlement	5,280,932	4,890,698	4,912,170	21,472	(368,762)
Federal Revenue	853,897	1,301,125	1,597,716	296,591	743,819
Other State Revenues	3,312,149	3,654,269	3,557,546	(96,724)	245,397
Local Revenues	34,111	89,130	83,519	(5,611)	49,408
Fundraising and Grants	12,923	39,024	38,035	(989)	25,112
Total Revenue	9,494,012	9,974,247	10,188,986	214,739	694,975
Expenses					
Compensation and Benefits	3,832,909	3,639,547	3,532,320	107,227	300,589
Books and Supplies	849,570	1,015,017	1,060,688	(45,671)	(211,118)
Services and Other Operating Expenditures	4,345,807	5,204,501	5,329,647	(125,146)	(983,840)
Depreciation	148,501	148,501	163,630	(15,128)	(15,128)
Other Outflows	-	-	-	-	-
Total Expenses	9,176,787	10,007,567	10,086,285	(78,718)	(909,497)
Operating Income	317,224	(33,320)	102,702	136,021	(214,523)
Fund Balance					
Beginning Balance (Unaudited)	5,913,571	5,913,571	5,913,571		
Audit Adjustment	-	41,333	41,333		
Operating Income	317,224	(33,320)	102,702		
Ending Fund Balance	6,230,795	5,921,584	6,057,606		
Fund Balance as a % of Expenses	68%	59%	60%		
KEY ASSUMPTIONS					
Enrollment Summary					
4-6	53	52	52	-	(1)
7-8	141	132	132	-	(9)
9-12	200	187	187	-	(13)

LALA-HS/MS
Income Statement
As of Jun FY2023

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
Total Enrolled	394	371	371	-	(23)
ADA %					
4-6	95.0%	93.0%	94.6%	1.6%	-0.4%
7-8	95.0%	91.9%	91.6%	-0.3%	-3.4%
9-12	95.0%	93.0%	93.0%	0.0%	-2.0%
Average ADA %	95.0%	92.6%	92.7%	0.1%	-2.3%
ADA					
4-6	50.35	48.36	49.19	0.83	(1.16)
7-8	133.95	121.30	120.92	(0.38)	(13.03)
9-12	190.00	173.87	173.87	-	(16.13)
Total ADA	374.30	343.53	343.98	0.45	(30.32)
REVENUE					
LCFF Entitlement					
8011 Charter Schools General Purpose Entitlement - State Aid	3,100,021	2,889,073	3,376,176	487,103	276,155
8012 Education Protection Account Entitlement	995,185	913,374	309,264	(604,110)	(685,921)
8019 State Aid - Prior Years	-	-	21,754	21,754	21,754
8096 Charter Schools in Lieu of Property Taxes	1,185,726	1,088,252	1,204,976	116,724	19,250
SUBTOTAL - LCFF Entitlement	5,280,932	4,890,698	4,912,170	21,472	(368,762)
Federal Revenue					
8181 Special Education - Entitlement	91,561	84,141	87,733	3,593	(3,828)
8220 Child Nutrition Programs	299,155	309,000	439,349	130,349	140,194
8291 Title I	180,845	166,663	166,699	36	(14,146)
8292 Title II	18,120	18,011	20,727	2,717	2,607
8293 Title III	12,957	13,261	14,101	840	1,144
8294 Title IV	13,318	13,754	14,062	308	744
8296 Other Federal Revenue (Title IV SSAFE Competitive Grant, CARE)	237,941	696,181	821,709	125,528	583,768
8297 PY Federal - Not Accrued	-	115	33,335	33,220	33,335
SUBTOTAL - Federal Revenue	853,897	1,301,125	1,597,716	296,591	743,819

LALA-HS/MS
Income Statement
As of Jun FY2023

						Budget				
						Unaudited	Previous	Approved		
						Actual	Forecast	Budget v2		
						Approved	Previous	Forecast vs.	Approved	
						Budget v2	Forecast	Current	Budget v2 vs.	
						Approved	Forecast	Forecast	Current	
						Budget v2	Forecast	Forecast	Forecast	
Other State Revenue										
8319	Other State Apportionments - Prior Years	-	58,589	90,905	32,316	90,905				
8381	Special Education - Entitlement (State	366,335	333,437	342,974	9,537	(23,361)				
8520	Child Nutrition - State	29,916	77,100	118,847	41,747	88,932				
8545	School Facilities Apportionments	397,808	397,808	383,555	(14,253)	(14,253)				
8550	Mandated Cost Reimbursements	13,510	13,510	12,500	(1,010)	(1,010)				
8560	State Lottery Revenue	92,653	85,036	108,638	23,602	15,985				
8590	All Other State Revenue	2,208,446	2,328,067	2,139,404	(188,663)	(69,042)				
8593	ELOP (Code prev used for Prop 39 Clean Energy)	-	157,240	157,240	-	157,240				
8596	ASES	203,482	203,482	203,482	-	-				
SUBTOTAL - Other State Revenue						3,312,149	3,654,269	3,557,546	(96,724)	245,397
Local Revenue										
8690	Other Local Revenue	-	12,255	12,255	-	12,255				
8699	All Other Local Revenue	-	-	0	0	0				
8714	Option 3 Grants	34,111	76,875	71,263	(5,612)	37,153				
SUBTOTAL - Local Revenue						34,111	89,130	83,519	(5,611)	49,408
Fundraising and Grants										
8802	Donations - Private	11,923	10,660	2,369	(8,291)	(9,554)				
8803	Fundraising	1,000	28,364	35,666	7,302	34,666				
SUBTOTAL - Fundraising and Grants						12,923	39,024	38,035	(989)	25,112
TOTAL REVENUE						9,494,012	9,974,247	10,188,986	214,739	694,975
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100	Teachers Salaries	1,750,712	1,619,913	1,620,299	(385)	130,414				
1103	Teacher - Substitute Pay	51,515	44,989	35,520	9,469	15,995				

LALA-HS/MS
Income Statement
As of Jun FY2023

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
1300	205,309	205,309	184,623	20,686	20,686
1900	99,845	94,808	100,413	(5,605)	(568)
SUBTOTAL - Certificated Salaries	2,107,381	1,965,019	1,940,854	24,165	166,527
Classified Salaries					
2100	196,346	191,480	172,467	19,013	23,878
2400	192,167	189,302	184,755	4,547	7,412
2900	225,153	215,400	219,022	(3,622)	6,131
2930	148,093	148,093	147,916	176	176
SUBTOTAL - Classified Salaries	761,758	744,275	724,161	20,114	37,598
Employee Benefits					
3100	393,683	366,492	348,831	17,661	44,852
3300	91,697	88,295	83,693	4,602	8,003
3400	411,956	411,956	385,978	25,978	25,978
3500	27,701	26,936	16,224	10,712	11,477
3600	38,733	36,575	32,580	3,996	6,154
SUBTOTAL - Employee Benefits	963,769	930,253	867,306	62,947	96,464
Books & Supplies					
4100	16,800	16,800	16,412	388	388
4200	2,850	2,850	6,455	(3,605)	(3,605)
4300	-	-	107	(107)	(107)
4315	13,000	16,500	17,167	(667)	(4,167)
4320	156,957	161,313	135,564	25,749	21,393
4325	62,845	62,845	37,310	25,535	25,535
4330	37,000	43,000	46,160	(3,160)	(9,160)
4335	-	65	64	1	(64)
4340	-	-	63	(63)	(63)
4350	6,500	8,814	10,542	(1,728)	(4,042)
4352	203,482	203,482	260,112	(56,630)	(56,630)
4400	6,769	74,355	46,195	28,160	(39,426)
4410	14,296	10,993	10,734	259	3,563

LALA-HS/MS
Income Statement
As of Jun FY2023

		Budget				
		Approved	Previous	Unaudited	Previous	Approved
		Budget v2	Forecast	Actual	Forecast vs.	Budget v2 vs.
				Current		Current
				Forecast		Forecast
4710	Student Food Services	329,071	414,000	473,804	(59,804)	(144,734)
	SUBTOTAL - Books and Supplies	849,570	1,015,017	1,060,688	(45,671)	(211,118)
Services & Other Operating Expenses						
5200	Travel & Conferences	10,000	10,600	18,727	(8,127)	(8,727)
5300	Dues & Memberships	16,379	16,379	20,426	(4,047)	(4,047)
5400	Insurance	88,423	126,000	119,935	6,065	(31,512)
5605	Equipment Leases	23,586	23,586	21,501	2,085	2,085
5610	Rent	596,071	596,071	622,996	(26,925)	(26,925)
5615	Repairs and Maintenance - Building	60,161	60,161	54,106	6,055	6,055
5617	Repairs and Maintenance - Other Equipment	30,000	30,000	26,775	3,225	3,225
5807	Family Outreach	6,500	6,500	2,108	4,392	4,392
5810	COVID Contracted Services (nursing, etc)	130,467	130,467	116,253	14,214	14,214
5813	College Readiness Expense	43,517	43,517	6,848	36,669	36,669
5815	Consultants - Instructional	1,469,991	1,978,956	2,084,863	(105,908)	(614,873)
5820	Consultants: Non Instructional	270,079	320,328	333,526	(13,198)	(63,447)
5824	District Oversight Fees	52,809	48,907	48,904	3	3,905
5836	Fingerprinting	1,010	1,010	-	1,010	1,010
5851	Marketing and Student Recruiting	4,500	4,500	-	4,500	4,500
5858	CMO Fees Expense	550,519	518,714	491,998	26,716	58,522
5860	Printing and Reproduction	2,715	2,715	369	2,346	2,346
5863	Professional Development	142,750	146,836	191,259	(44,423)	(48,509)
5866	Van Expenses	2,200	2,471	1,753	719	447
5869	Special Education Contract Instructors	340,718	306,069	332,513	(26,444)	8,205
5872	Special Education Encroachment	91,579	83,516	83,625	(109)	7,954
5874	Sports	68,900	140,000	153,422	(13,422)	(84,522)
5875	Staff Recruiting	14,594	14,594	20,410	(5,816)	(5,816)
5877	Student Activities	25,000	57,000	63,844	(6,844)	(38,844)
5878	Student Assessment	12,509	13,509	12,948	560	(440)
5881	Student Information System	7,458	16,464	16,464	-	(9,006)
5884	Substitutes	137,601	349,321	334,505	14,816	(196,904)
5887	Technology Services	56,020	66,560	69,786	(3,226)	(13,766)
5900	Communications	83,351	83,351	76,051	7,300	7,300

LALA-HS/MS
Income Statement
As of Jun FY2023

		Budget				
		Approved	Previous	Unaudited	Previous	Approved
		Budget v2	Forecast	Actual	Forecast vs.	Budget v2 vs.
					Current	Current
					Forecast	Forecast
5915	Postage and Delivery	6,400	6,400	3,730	2,670	2,670
	SUBTOTAL - Services & Other Operating Exp.	4,345,807	5,204,501	5,329,647	(125,146)	(983,840)
Capital Outlay & Depreciation						
6900	Depreciation	148,501	148,501	163,630	(15,128)	(15,128)
	SUBTOTAL - Capital Outlay & Depreciation	148,501	148,501	163,630	(15,128)	(15,128)
Other Outflows						
	SUBTOTAL - Other Outflows	-	-	-	-	-
TOTAL EXPENSES		9,176,787	10,007,567	10,086,285	(78,718)	(909,497)

LALPA
Income Statement
As of Jun FY2023

	Budget				
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
SUMMARY					
Revenue					
LCFF Entitlement	3,944,804	3,539,274	3,568,802	29,528	(376,002)
Federal Revenue	611,117	927,600	1,049,856	122,256	438,738
Other State Revenues	2,511,723	2,715,069	2,739,067	23,997	227,343
Local Revenues	15,098	37,333	38,913	1,580	23,815
Fundraising and Grants	1,000	10,667	8,587	(2,080)	7,587
Total Revenue	7,083,743	7,229,942	7,405,224	175,282	321,481
Expenses					
Compensation and Benefits	2,793,851	2,740,370	2,664,079	76,291	129,771
Books and Supplies	601,266	690,191	640,982	49,208	(39,716)
Services and Other Operating Expenditures	3,357,848	3,707,605	3,758,473	(50,869)	(400,625)
Depreciation	101,636	101,636	104,813	(3,177)	(3,177)
Other Outflows	-	-	-	-	-
Total Expenses	6,854,601	7,239,801	7,168,348	71,453	(313,747)
Operating Income	229,143	(9,859)	236,876	246,735	7,734
Fund Balance					
Beginning Balance (Unaudited)	5,093,516	5,093,516	5,093,516		
Audit Adjustment	-	36,502	36,502		
Operating Income	229,143	(9,859)	236,876		
Ending Fund Balance	5,322,658	5,120,159	5,366,894		
Fund Balance as a % of Expenses	78%	71%	75%		
KEY ASSUMPTIONS					
Enrollment Summary					
K-3	189	177	177	-	(12)
4-6	113	101	101	-	(12)
Total Enrolled	302	278	278	-	(24)

LALPA
Income Statement
As of Jun FY2023

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
ADA %					
K-3	96.0%	93.0%	90.1%	-2.9%	-5.9%
4-6	96.0%	93.4%	98.5%	5.1%	2.5%
Average ADA %	96.0%	93.2%	93.2%	0.0%	-2.8%
ADA					
K-3	181.44	164.61	159.47	(5.14)	(21.97)
4-6	108.48	94.36	99.50	5.14	(8.98)
Total ADA	289.92	258.97	258.97	-	(30.95)
REVENUE					
LCFF Entitlement					
8011 Charter Schools General Purpose Entitlement - State Aid	2,164,185	1,948,742	2,431,354	482,612	267,169
8012 Education Protection Account Entitlement	862,196	770,154	208,434	(561,720)	(653,762)
8019 State Aid - Prior Years	-	-	20,643	20,643	20,643
8096 Charter Schools in Lieu of Property Taxes	918,423	820,378	908,371	87,993	(10,052)
SUBTOTAL - LCFF Entitlement	3,944,804	3,539,274	3,568,802	29,528	(376,002)
Federal Revenue					
8181 Special Education - Entitlement	70,920	63,430	69,107	5,677	(1,813)
8220 Child Nutrition Programs	242,083	260,000	355,379	95,379	113,296
8291 Title I	142,862	146,854	146,886	32	4,024
8292 Title II	26,222	12,977	13,116	139	(13,106)
8293 Title III	21,879	21,142	22,482	1,340	603
8294 Title IV	10,000	11,268	11,520	252	1,520
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	97,151	411,929	438,705	26,776	341,554
8297 PY Federal - Not Accrued	-	-	(7,339)	(7,339)	(7,339)
SUBTOTAL - Federal Revenue	611,117	927,600	1,049,856	122,256	438,738
Other State Revenue					
8319 Other State Apportionments - Prior Years	-	22,738	59,192	36,453	59,192

LALPA
Income Statement
As of Jun FY2023

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
8381 Special Education - Entitlement (State)	283,751	251,361	266,977	15,616	(16,774)
8520 Child Nutrition - State	28,992	75,000	98,166	23,166	69,174
8545 School Facilities Apportionments	330,205	305,983	338,373	32,391	8,168
8550 Mandated Cost Reimbursements	5,632	5,632	5,136	(496)	(496)
8560 State Lottery Revenue	71,766	64,105	82,227	18,122	10,461
8590 All Other State Revenue	1,638,765	1,110,616	1,009,362	(101,254)	(629,403)
8593 ELOP (Code prev used for Prop 39 Clean Energy)	-	727,022	727,022	-	727,022
8596 ASES	152,612	152,612	152,612	-	-
SUBTOTAL - Other State Revenue	2,511,723	2,715,069	2,739,067	23,997	227,343
Local Revenue					
8690 Other Local Revenue	-	8,127	8,127	-	8,127
8714 Option 3 Grants	15,098	29,206	30,786	1,580	15,688
SUBTOTAL - Local Revenue	15,098	37,333	38,913	1,580	23,815
Fundraising and Grants					
8802 Donations - Private	-	1,667	1,667	-	1,667
8803 Fundraising	-	8,000	6,920	(1,080)	6,920
8850 Donations - temporarily restricted	1,000	1,000	-	(1,000)	(1,000)
SUBTOTAL - Fundraising and Grants	1,000	10,667	8,587	(2,080)	7,587
TOTAL REVENUE	7,083,743	7,229,942	7,405,224	175,282	321,481
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,453,584	1,404,907	1,361,806	43,101	91,778
1103 Teacher - Substitute Pay	11,400	11,400	330	11,070	11,070
1300 Certificated Supervisor & Administrator Salaries	72,975	72,975	71,250	1,725	1,725
1900 Certificated Other Salaries	114,260	100,320	96,864	3,456	17,396
SUBTOTAL - Certificated Salaries	1,652,219	1,589,602	1,530,250	59,352	121,969

LALPA
Income Statement
As of Jun FY2023

		Budget				
		Approved	Previous	Unaudited	Previous	Approved
		Budget v2	Forecast	Actual	Forecast vs.	Budget v2 vs.
				Current		Current
				Forecast		Forecast
Classified Salaries						
2100	Classified Instructional Aide Salaries	192,770	188,523	195,883	(7,361)	(3,114)
2400	Classified Clerical & Office Salaries	111,497	108,632	105,248	3,384	6,249
2900	Classified Other Salaries	76,692	89,273	89,688	(415)	(12,996)
2930	Other Classified - Maintenance/grounds	59,579	74,894	75,811	(917)	(16,233)
SUBTOTAL - Classified Salaries		440,537	461,322	466,630	(5,308)	(26,093)
Employee Benefits						
3100	STRS	308,830	296,871	286,210	10,660	22,620
3300	OASDI-Medicare-Alternative	59,847	60,529	61,927	(1,398)	(2,080)
3400	Health & Welfare Benefits	283,313	283,313	282,693	620	620
3500	Unemployment Insurance	20,851	21,045	12,410	8,635	8,441
3600	Workers Comp Insurance	28,252	27,687	23,958	3,729	4,294
SUBTOTAL - Employee Benefits		701,094	689,446	667,199	22,247	33,895
Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	50,982	50,982	15,672	35,310	35,310
4200	Books & Other Reference Materials	5,000	5,000	2,451	2,549	2,549
4315	Custodial Supplies	10,000	10,000	8,653	1,347	1,347
4320	Educational Software	44,597	44,597	39,118	5,479	5,479
4325	Instructional Materials & Supplies	24,000	46,000	31,910	14,090	(7,910)
4330	Office Supplies	35,000	35,000	41,568	(6,568)	(6,568)
4350	Uniforms	1,500	1,500	1,361	139	139
4352	ASES	152,612	152,612	173,255	(20,643)	(20,643)
4400	Noncapitalized Equipment	3,000	6,000	11,727	(5,727)	(8,727)
4410	Classroom Furniture, Equipment & Supplies	3,500	2,500	1,221	1,279	2,279
4710	Student Food Services	271,075	336,000	314,046	21,954	(42,970)
SUBTOTAL - Books and Supplies		601,266	690,191	640,982	49,208	(39,716)
Services & Other Operating Expenses						
5200	Travel & Conferences	10,000	10,000	5,898	4,102	4,102
5300	Dues & Memberships	8,100	8,100	12,584	(4,484)	(4,484)

LALPA
Income Statement
As of Jun FY2023

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
5400 Insurance	44,212	63,000	59,967	3,033	(15,755)
5605 Equipment Leases	16,156	16,156	10,671	5,485	5,485
5610 Rent	490,600	490,600	513,907	(23,306)	(23,306)
5615 Repairs and Maintenance - Building	53,820	53,820	48,481	5,339	5,339
5617 Repairs and Maintenance - Other Equipment	15,000	15,000	9,351	5,649	5,649
5807 Family Outreach	4,000	4,000	79	3,921	3,921
5810 COVID Contracted Services (nursing, etc)	53,844	53,844	57,887	(4,043)	(4,043)
5815 Consultants - Instructional	1,430,050	1,680,000	1,748,003	(68,003)	(317,953)
5820 Consultants: Non Instructional	147,626	142,626	124,928	17,698	22,698
5824 District Oversight Fees	39,448	35,393	35,482	(89)	3,966
5830 Field Trips Expenses	-	-	215	(215)	(215)
5836 Fingerprinting	450	450	-	450	450
5851 Marketing and Student Recruiting	2,500	2,500	-	2,500	2,500
5858 CMO Fees Expense	426,414	391,032	370,232	20,800	56,181
5860 Printing and Reproduction	2,000	2,000	142	1,858	1,858
5863 Professional Development	154,000	154,000	146,238	7,762	7,762
5866 Van Expenses	1,500	1,500	1,481	19	19
5869 Special Education Contract Instructors	185,000	170,000	196,432	(26,432)	(11,432)
5872 Special Education Encroachment	70,934	62,958	62,958	(0)	7,976
5874 Sports	5,000	5,000	2,426	2,574	2,574
5875 Staff Recruiting	7,297	7,297	10,205	(2,908)	(2,908)
5877 Student Activities	26,500	26,500	18,146	8,354	8,354
5878 Student Assessment	13,518	13,518	7,567	5,951	5,951
5881 Student Information System	3,729	6,150	6,150	0	(2,420)
5884 Substitutes	66,990	213,000	231,464	(18,464)	(164,474)
5887 Technology Services	35,057	35,057	33,200	1,857	1,857
5900 Communications	41,103	41,103	42,259	(1,156)	(1,156)
5915 Postage and Delivery	3,000	3,000	2,120	880	880
SUBTOTAL - Services & Other Operating Exp.	3,357,848	3,707,605	3,758,473	(50,869)	(400,625)
Capital Outlay & Depreciation					
6900 Depreciation	101,636	101,636	104,813	(3,177)	(3,177)
SUBTOTAL - Capital Outlay & Depreciation	101,636	101,636	104,813	(3,177)	(3,177)

LALPA
Income Statement
As of Jun FY2023

Other Outflows
 SUBTOTAL - Other Outflows

 TOTAL EXPENSES

Budget				
Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
-	-	-	-	-
6,854,601	7,239,801	7,168,348	71,453	(313,747)

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

	Budget				
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
SUMMARY					
Revenue					
LCFF Entitlement	-	-	-	-	-
Federal Revenue	-	21,000	21,000	-	21,000
Other State Revenues	-	-	-	-	-
Local Revenues	991,933	925,613	873,139	(52,473)	(118,794)
Fundraising and Grants	-	262,682	290,298	27,616	290,298
Total Revenue	991,933	1,209,295	1,184,438	(24,857)	192,505
Expenses					
Compensation and Benefits	758,623	763,155	761,990	1,165	(3,368)
Books and Supplies	3,356	3,356	908	2,447	2,447
Services and Other Operating Expenditures	229,954	442,784	421,539	21,245	(191,585)
Depreciation	-	-	-	-	-
Other Outflows	-	-	-	-	-
Total Expenses	991,933	1,209,295	1,184,438	24,857	(192,505)
Operating Income	0	0	-	(0)	(0)
Fund Balance					
Beginning Balance (Unaudited)	12,216	12,216	12,216		
Audit Adjustment	-	(2,351)	(2,351)		
Operating Income	0	0	-		
Ending Fund Balance	12,217	9,865	9,865		
Fund Balance as a % of Expenses	1%	1%	1%		
REVENUE					
Federal Revenue					
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	-	21,000	21,000	-	21,000
SUBTOTAL - Federal Revenue	-	21,000	21,000	-	21,000

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

						Budget	
			Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast		
Approved Budget v2	Previous Forecast						
Local Revenue							
8660	Interest	15,000	15,867	10,043	(5,824)	(4,957)	
8690	Other Local Revenue	-	-	867	867	867	
8721	CMO Fees Revenue	976,933	909,746	862,230	(47,516)	(114,703)	
SUBTOTAL - Local Revenue		991,933	925,613	873,139	(52,473)	(118,794)	
Fundraising and Grants							
8802	Donations - Private	-	6,000	-	(6,000)	-	
8803	Fundraising	-	256,682	290,298	33,616	290,298	
SUBTOTAL - Fundraising and Grants		-	262,682	290,298	27,616	290,298	
TOTAL REVENUE						991,933	1,209,295
						1,184,438	(24,857)
						192,505	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1300	Certificated Supervisor & Administrator Salaries	450,027	450,027	438,176	11,851	11,851	
1900	Certificated Other Salaries	0	0	-	0	0	
SUBTOTAL - Certificated Salaries		450,027	450,027	438,176	11,851	11,851	
Classified Salaries							
2300	Classified Supervisor & Administrator Salaries	133,000	133,000	144,763	(11,763)	(11,763)	
SUBTOTAL - Classified Salaries		133,000	133,000	144,763	(11,763)	(11,763)	
Employee Benefits							
3100	STRS	78,692	78,692	78,481	211	211	
3300	OASDI-Medicare-Alternative	19,058	19,058	18,469	589	589	
3400	Health & Welfare Benefits	52,794	52,794	56,226	(3,433)	(3,433)	
3500	Unemployment Insurance	1,714	1,714	(1,321)	3,034	3,034	
3600	Workers Comp Insurance	7,871	7,871	7,195	676	676	
3900	Other Employee Benefits	15,468	20,000	20,000	(0)	(4,532)	

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

Budget					
	Approved Budget v2	Previous Forecast	Unaudited Actual	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast
SUBTOTAL - Employee Benefits	175,596	180,128	179,051	1,077	(3,455)
Books & Supplies					
4200 Books & Other Reference Materials	39	39	-	39	39
4325 Instructional Materials & Supplies	-	118	118	-	(118)
4330 Office Supplies	1,402	1,284	632	652	770
4400 Noncapitalized Equipment	1,915	1,915	159	1,756	1,756
SUBTOTAL - Books and Supplies	3,356	3,356	908	2,447	2,447
Services & Other Operating Expenses					
5200 Travel & Conferences	5,260	5,260	5,923	(663)	(663)
5300 Dues & Memberships	2,327	2,327	470	1,857	1,857
5803 Accounting Fees	26,488	40,000	37,217	2,783	(10,729)
5807 Family Outreach	1,050	1,050	-	1,050	1,050
5809 Banking Fees	448	448	126	322	322
5812 Business Services	76,906	76,906	78,109	(1,203)	(1,203)
5820 Consultants: Non Instructional	28,800	53,800	28,800	25,000	-
5839 Fundraising Expenses	-	86,551	112,722	(26,171)	(112,722)
5845 Legal Fees	30,000	25,000	11,813	13,187	18,187
5848 Licenses and Other Fees	-	80,400	80,400	-	(80,400)
5857 Payroll Fees	50,002	62,000	63,240	(1,240)	(13,238)
5860 Printing and Reproduction	-	369	369	-	(369)
5863 Professional Development	7,093	7,093	2,352	4,741	4,741
5899 Miscellaneous Operating Expenses	25	25	-	25	25
5900 Communications	1,229	1,229	-	1,229	1,229
5915 Postage and Delivery	326	326	-	326	326
SUBTOTAL - Services & Other Operating Exp.	229,954	442,784	421,539	21,245	(191,585)
TOTAL EXPENSES	991,933	1,209,295	1,184,438	24,857	(192,505)

LALA
 FY24 Forecast
 As of Jul FY2024

	Year 1 2023-24					Year 1 2023-24					Year 1 2023-24				
	Approved Budget v1					Jul Forecast					Comparison: Jul 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	3,144,583	2,491,006	4,100,186	-	9,735,775	3,144,583	2,483,805	4,115,340	-	9,743,728	-	(7,201)	15,154	-	7,953
Federal Revenue	301,893	324,383	538,938	-	1,165,214	499,410	418,521	792,254	15,000	1,725,185	197,517	94,137	253,316	15,000	559,971
Other State Revenues	570,887	870,368	1,687,531	-	3,128,787	574,711	1,005,634	1,798,873	-	3,379,218	3,824	135,265	111,342	-	250,431
Local Revenues	-	-	-	1,037,516	1,037,516	6,769	5,153	8,174	1,013,598	1,033,694	6,769	5,153	8,174	(23,918)	(3,822)
Fundraising and Grants	1,000	-	-	-	1,000	1,000	-	-	-	1,000	-	-	-	-	-
Total Revenue	4,018,363	3,685,758	6,326,655	1,037,516	15,068,292	4,226,474	3,913,112	6,714,641	1,028,598	15,882,825	208,111	227,355	387,986	(8,918)	814,534
Expenses															
Compensation and Benefits	2,206,411	1,565,137	3,025,584	781,089	7,578,221	2,273,506	1,180,160	2,560,159	772,275	6,786,100	(67,096)	384,977	465,425	8,815	792,121
Books and Supplies	458,006	620,303	700,092	3,238	1,781,640	499,459	653,130	673,569	2,915	1,829,074	(41,453)	(32,827)	26,523	323	(47,434)
Services and Other Operating Expenditures	1,554,415	1,521,416	2,529,083	253,188	5,858,103	1,547,229	2,029,503	2,968,141	253,408	6,798,281	7,186	(508,087)	(439,058)	(220)	(940,179)
Depreciation	76,743	71,758	101,636	-	250,137	80,185	85,026	105,364	-	270,576	(3,442)	(13,268)	(3,728)	-	(20,438)
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	4,295,575	3,778,615	6,356,395	1,037,516	15,468,101	4,400,380	3,947,820	6,307,233	1,028,598	15,684,030	(104,804)	(169,205)	49,162	8,918	(215,929)
Operating Income	(277,212)	(92,857)	(29,740)	0	(399,809)	(173,906)	(34,707)	407,408	(0)	198,795	103,306	58,150	437,148	(0)	598,604
							(208,613)								
Fund Balance															
Beginning Balance (Unaudited)	59,052	5,862,532	5,120,159	9,865	11,051,608	-	6,057,604	5,366,896	9,865	11,434,364	(59,052)	195,072	246,737	(0)	382,756
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	59,052	5,862,532	5,120,159	9,865	11,051,608	-	6,057,604	5,366,896	9,865	11,434,364	(59,052)	195,072	246,737	(0)	382,756
Operating Income	(277,212)	(92,857)	(29,740)	0	(399,809)	(173,906)	(34,707)	407,408	(0)	198,795	103,306	58,150	437,148	(0)	598,604
Ending Fund Balance	(218,160)	5,769,675	5,090,419	9,865	10,651,799	(173,906)	6,022,897	5,774,304	9,865	11,633,160	44,254	253,222	683,885	(1)	981,361
Total Revenue Per ADA	21,604	20,859	22,791		23,533	22,723	22,146	24,188		24,805	1,119	1,287	1,398		3,803
Total Expenses Per ADA	23,094	21,384	22,898		24,158	23,658	22,342	22,721		24,495	(563)	(958)	177		(1,344)
Operating Income Per ADA	(1,490)	(526)	(107)		(624)	(935)	(196)	1,468		310	555	329	1,575		2,459
Fund Balance as a % of Expenses	-5%	153%	80%	1%	69%	-4%	153%	92%	1%	74%	1%	0%	11%	0%	12%

LALA
 FY24 Forecast
 As of Jul FY2024

	Year 1 2023-24					Year 1 2023-24					Year 1 2023-24				
	Approved Budget v1					Jul Forecast					Comparison: Jul 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
Key Assumptions															
Enrollment Breakdown															
TK	-	-	15	-	15	-	-	15	-	15	-	-	-	-	-
K	-	-	46	-	46	-	-	46	-	46	-	-	-	-	-
1	-	-	42	-	42	-	-	42	-	42	-	-	-	-	-
2	-	-	36	-	36	-	-	36	-	36	-	-	-	-	-
3	-	-	51	-	51	-	-	51	-	51	-	-	-	-	-
4	-	-	52	-	52	-	-	52	-	52	-	-	-	-	-
5	-	-	56	-	56	-	-	56	-	56	-	-	-	-	-
6	-	56	-	-	56	-	56	-	-	56	-	-	-	-	-
7	-	68	-	-	68	-	68	-	-	68	-	-	-	-	-
8	-	66	-	-	66	-	66	-	-	66	-	-	-	-	-
9	66	-	-	-	66	66	-	-	-	66	-	-	-	-	-
10	38	-	-	-	38	38	-	-	-	38	-	-	-	-	-
11	49	-	-	-	49	49	-	-	-	49	-	-	-	-	-
12	47	-	-	-	47	47	-	-	-	47	-	-	-	-	-
Total Enrolled	200	190	298	-	688	200	190	298	-	688	-	-	-	-	-
ADA %															
K-3			93.0%		93.0%			93.0%		93.0%					
4-6		93.0%	93.4%		93.3%		93.0%	93.4%		93.3%					
7-8		93.0%			93.0%		93.0%			93.0%					
9-12	93.0%				93.0%	93.0%				93.0%					
Average ADA %	93.0%	93.0%	93.2%	-	93.1%	93.0%	93.0%	93.2%	-	93.1%	-	-	-	-	-
ADA															
K-3	-	-	176.7	-	176.7	-	-	176.7	-	176.7	-	-	-	-	-
4-6	-	52.1	100.9	-	153.0	-	52.1	100.9	-	153.0	-	-	-	-	-
7-8	-	124.6	-	-	124.6	-	124.6	-	-	124.6	-	-	-	-	-
9-12	186.0	-	-	-	186.0	186.0	-	-	-	186.0	-	-	-	-	-
Total ADA	186.0	176.7	277.6	-	640.3	186.0	176.7	277.6	-	640.3	-	-	-	-	-

LALA
 FY24 Forecast
 As of Jul FY2024

	Year 1 2023-24					Year 1 2023-24					Year 1 2023-24				
	Approved Budget v1					Jul Forecast					Comparison: Jul 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 A	2,020,177	1,422,821	2,327,372	-	5,770,370	2,020,177	1,295,321	2,342,872	-	5,658,370	-	(127,499)	15,500	-	(111,999)
8012 Education Protection Account Entitlement	535,185	508,426	893,419	-	1,937,031	535,185	568,685	798,750	-	1,902,621	-	60,259	(94,669)	-	(34,410)
8096 Charter Schools in Lieu of Property Taxes	589,220	559,759	879,395	-	2,028,374	589,220	619,798	973,718	-	2,182,736	-	60,039	94,323	-	154,362
SUBTOTAL - LCFF Entitlement	3,144,583	2,491,006	4,100,186	-	9,735,775	3,144,583	2,483,805	4,115,340	-	9,743,728	-	(7,201)	15,154	-	7,953
Federal Revenue															
8181 Special Education - Entitlement	45,557	43,279	67,993	-	156,829	45,557	43,279	67,993	-	156,829	-	-	-	-	-
8220 Child Nutrition Programs	148,697	177,054	278,704	-	604,456	148,697	177,054	380,945	-	706,696	-	(0)	102,240	-	102,240
8291 Title I	85,502	81,161	146,854	-	313,517	85,502	81,161	146,886	-	313,549	-	-	32	-	32
8292 Title II	8,675	9,336	12,977	-	30,988	8,675	9,336	13,116	-	31,127	-	-	139	-	139
8293 Title III	6,803	6,458	21,142	-	34,403	6,803	6,458	22,482	-	35,743	-	-	1,340	-	1,340
8294 Title IV	6,659	7,095	11,268	-	25,022	6,659	7,095	11,520	-	25,274	-	-	252	-	252
8296 Other Federal Revenue (Title IV SSAFE Competitive Gr	-	-	-	-	-	197,517	94,137	149,313	15,000	455,967	197,517	94,137	149,313	15,000	455,967
SUBTOTAL - Federal Revenue	301,893	324,383	538,938	-	1,165,214	499,410	418,521	792,254	15,000	1,725,185	197,517	94,137	253,316	15,000	559,971
Other State Revenue															
8381 Special Education - Entitlement (State	180,535	171,509	269,444	-	621,488	180,535	171,509	269,444	-	621,488	-	-	-	-	-
8520 Child Nutrition - State	39,688	41,660	80,395	-	161,743	39,688	41,660	105,228	-	186,576	-	-	24,833	-	24,833
8545 School Facilities Apportionments	201,172	201,174	341,847	-	744,193	201,172	208,094	341,847	-	751,113	-	6,920	-	-	6,920
8550 Mandated Cost Reimbursements	9,592	3,368	5,141	-	18,101	9,592	3,377	5,141	-	18,110	-	9	-	-	9
8560 State Lottery Revenue	46,042	43,740	68,716	-	158,498	48,373	45,954	72,196	-	166,523	2,331	2,215	3,479	-	8,025
8590 All Other State Revenue	93,857	92,967	110,692	-	297,516	95,350	217,158	193,722	-	506,230	1,493	124,191	83,030	-	208,714
8593 ELOP (Code prev used for Prop 39 Clean Energy)	-	112,470	658,684	-	771,153	-	114,400	658,684	-	773,084	-	1,930	-	-	1,930
8596 ASES	-	203,482	152,612	-	356,094	-	203,482	152,612	-	356,094	-	-	-	-	-
SUBTOTAL - Other State Revenue	570,887	870,368	1,687,531	-	3,128,787	574,711	1,005,634	1,798,873	-	3,379,218	3,824	135,265	111,342	-	250,431
Local Revenue															
8660 Interest	-	-	-	15,000	15,000	6,769	5,153	8,174	15,821	35,918	6,769	5,153	8,174	821	20,918
8721 CMO Fees Revenue	-	-	-	1,022,516	1,022,516	-	-	-	997,777	997,777	-	-	-	(24,739)	(24,739)
SUBTOTAL - Local Revenue	-	-	-	1,037,516	1,037,516	6,769	5,153	8,174	1,013,598	1,033,694	6,769	5,153	8,174	(23,918)	(3,822)
Fundraising and Grants															
8802 Donations - Private	1,000	-	-	-	1,000	1,000	-	-	-	1,000	-	-	-	-	-
SUBTOTAL - Fundraising and Grants	1,000	-	-	-	1,000	1,000	-	-	-	1,000	-	-	-	-	-
TOTAL REVENUE	4,018,363	3,685,758	6,326,655	1,037,516	15,068,292	4,226,474	3,913,112	6,714,641	1,028,598	15,882,825	208,111	227,355	387,986	(8,918)	814,534

LALA
 FY24 Forecast
 As of Jul FY2024

Year 1 2023-24					Year 1 2023-24					Year 1 2023-24						
Approved Budget v1					Jul Forecast					Comparison: Jul 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	1,042,690	694,087	1,572,322	-	3,309,099	1,069,123	436,542	1,338,354	-	2,844,019	(26,433)	257,545	233,968	-	465,080
1103	Teacher - Substitute Pay	-	11,400	11,400	-	22,800	-	11,400	-	-	22,800	-	-	-	-	-
1300	Certificated Supervisor & Administrator Salaries	117,900	127,775	124,975	458,100	828,750	119,400	168,858	83,975	485,244	857,477	(1,500)	(41,083)	41,000	(27,144)	(28,727)
1900	Certificated Other Salaries	87,720	584	74,200	0	162,504	93,860	584	74,200	0	168,644	(6,140)	0	0	0	(6,140)
SUBTOTAL - Certificated Salaries		1,248,310	833,846	1,782,897	458,100	4,323,153	1,282,383	617,384	1,507,929	485,244	3,892,940	(34,073)	216,462	274,968	(27,144)	430,213
Classified Salaries																
2100	Classified Instructional Aide Salaries	68,324	93,582	197,975	-	359,880	20,938	40,534	155,837	-	217,308	47,386	53,048	42,138	-	142,572
2300	Classified Supervisor & Administrator Salaries	-	-	-	133,000	133,000	-	-	-	111,250	111,250	-	-	-	21,750	21,750
2400	Classified Clerical & Office Salaries	135,089	58,784	110,416	-	304,288	187,033	65,802	65,351	-	318,186	(51,944)	(7,018)	45,065	-	(13,897)
2900	Classified Other Salaries	129,083	80,077	94,894	-	304,054	155,653	82,327	94,894	-	332,874	(26,569)	(2,250)	-	-	(28,819)
2930	Other Classified - Maintenance/grounds	80,240	69,226	87,851	-	237,317	84,362	70,216	88,871	-	243,449	(4,122)	(990)	(1,020)	-	(6,132)
SUBTOTAL - Classified Salaries		412,736	301,668	491,136	133,000	1,338,540	447,985	258,878	404,953	111,250	1,223,067	(35,249)	42,790	86,183	21,750	115,473
Employee Benefits																
3100	STRS	233,313	155,552	333,790	80,125	802,779	239,535	114,319	280,793	86,213	720,860	(6,221)	41,233	52,996	(6,088)	81,919
3300	OASDI-Medicare-Alternative	51,335	36,374	65,613	19,210	172,532	54,618	29,925	55,188	17,647	157,378	(3,284)	6,448	10,425	1,564	15,153
3400	Health & Welfare Benefits	224,302	212,371	300,312	55,961	792,946	211,474	140,682	268,264	55,334	675,755	12,828	71,689	32,048	627	117,191
3500	Unemployment Insurance	13,990	9,998	21,137	1,714	46,838	14,150	7,142	17,207	2,285	40,784	(160)	2,856	3,930	(571)	6,055
3600	Workers Comp Insurance	22,424	15,329	30,699	7,980	76,433	23,360	11,830	25,824	8,053	69,066	(936)	3,500	4,876	(73)	7,367
3900	Other Employee Benefits	-	-	25,000	-	25,000	-	-	-	6,250	6,250	-	-	-	18,750	18,750
SUBTOTAL - Employee Benefits		545,365	429,623	751,551	189,989	1,916,528	543,138	303,897	647,277	175,781	1,670,093	2,227	125,726	104,274	14,209	246,435
Books & Supplies																
4100	Approved Textbooks & Core Curricula Materials	3,300	13,500	10,000	-	26,800	3,300	45,827	10,000	-	59,127	-	(32,327)	-	-	(32,327)
4200	Books & Other Reference Materials	350	2,500	5,000	39	7,889	350	2,500	5,000	-	7,850	-	-	-	39	39
4315	Custodial Supplies	3,500	10,000	10,000	-	23,500	3,500	10,000	10,000	-	23,500	-	-	-	-	-
4320	Educational Software	114,943	45,421	29,482	-	189,845	114,943	45,421	29,482	-	189,845	-	-	-	-	-
4325	Instructional Materials & Supplies	33,115	25,000	24,000	-	82,115	33,115	25,000	24,000	-	82,115	-	-	-	-	-
4330	Office Supplies	20,000	17,000	35,000	1,284	73,284	20,000	17,000	35,000	1,000	73,000	-	-	-	284	284
4350	Uniforms	4,314	4,500	1,500	-	10,314	4,314	5,000	1,500	-	10,814	-	(500)	-	-	(500)
4352	ASES	-	203,482	152,612	-	356,094	-	203,482	152,612	-	356,094	-	-	-	-	-
4400	Noncapitalized Equipment	67,127	62,517	69,827	1,915	201,386	108,580	62,517	43,304	1,915	216,316	(41,453)	-	26,523	-	(14,930)
4410	Classroom Furniture, Equipment & Supplies	614	10,379	2,500	-	13,493	614	10,379	2,500	-	13,493	-	-	-	-	-
4710	Student Food Services	210,744	226,004	360,171	-	796,919	210,744	226,004	360,171	-	796,919	-	-	-	-	-
SUBTOTAL - Books and Supplies		458,006	620,303	700,092	3,238	1,781,640	499,459	653,130	673,569	2,915	1,829,074	(41,453)	(32,827)	26,523	323	(47,434)
Services & Other Operating Expenses																
5200	Travel & Conferences	5,000	5,000	10,000	5,260	25,260	5,000	5,000	10,000	5,923	25,923	-	-	-	(663)	(663)
5300	Dues & Memberships	9,209	7,170	8,100	2,327	26,806	9,209	7,170	8,100	2,327	26,806	-	-	-	0	0
5400	Insurance	63,000	63,000	63,000	-	189,000	63,000	63,000	63,000	-	189,000	-	-	-	-	-
5605	Equipment Leases	9,923	13,663	16,156	-	39,742	9,923	13,663	16,156	-	39,742	-	-	-	-	-
5610	Rent	308,284	308,288	506,441	-	1,123,013	308,284	308,288	506,441	-	1,123,013	-	-	-	-	-
5615	Repairs and Maintenance - Building	6,341	53,820	53,820	-	113,981	6,341	53,820	53,820	-	113,981	-	-	-	-	-
5617	Repairs and Maintenance - Other Equipment	18,000	12,000	15,000	-	45,000	18,000	12,000	15,000	-	45,000	-	-	-	-	-
5803	Accounting Fees	-	-	-	40,000	40,000	-	-	-	40,000	40,000	-	-	-	-	-
5807	Family Outreach	2,500	4,000	-	1,050	7,550	2,500	4,000	-	1,050	7,550	-	-	-	-	-
5809	Banking Fees	-	-	-	448	448	-	-	-	400	400	-	-	-	48	48
5810	COVID Contracted Services (nursing, etc)	57,000	57,000	57,000	-	171,000	57,000	57,000	57,000	-	171,000	-	-	-	-	-
5812	Business Services	-	-	-	79,630	79,630	-	-	-	79,630	79,630	-	-	-	-	-
5813	College Readiness Expense	22,809	20,708	-	-	43,517	22,809	20,708	-	-	43,517	-	-	-	-	-
5815	Consultants - Instructional	46,987	165,610	679,634	-	892,231	46,987	566,516	938,725	-	1,552,228	-	(400,906)	(259,091)	-	(659,997)
5820	Consultants: Non Instructional	137,019	141,019	142,626	28,800	449,463	137,019	141,019	142,626	28,800	449,463	-	-	-	-	-
5824	District Oversight Fees	31,446	24,910	41,002	-	97,358	31,446	24,838	41,153	-	97,437	-	72	(152)	-	(80)
5836	Fingerprinting	500	510	450	-	1,460	500	510	450	-	1,460	-	-	-	-	-
5845	Legal Fees	-	-	-	25,000	25,000	-	-	-	25,000	25,000	-	-	-	-	-
5851	Marketing and Student Recruiting	2,000	2,500	2,500	-	7,000	2,000	2,500	2,500	-	7,000	-	-	-	-	-

LALA
FY24 Forecast
As of Jul FY2024

	Year 1 2023-24					Year 1 2023-24					Year 1 2023-24				
	Approved Budget v1					Jul Forecast					Comparison: Jul 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
5857 Payroll Fees	-	-	-	62,000	62,000	-	-	-	66,402	66,402	-	-	-	(4,402)	(4,402)
5858 CMO Fees Expense	297,029	282,178	443,309	-	1,022,516	289,843	275,351	432,583	-	997,777	7,186	6,827	10,726	-	24,739
5860 Printing and Reproduction	1,500	1,215	2,000	-	4,715	1,500	1,215	2,000	-	4,715	-	-	-	-	-
5863 Professional Development	12,500	9,750	38,734	7,093	68,077	12,500	9,750	172,235	2,352	196,837	-	-	(133,501)	4,741	(128,760)
5866 Van Expenses	271	2,200	1,500	-	3,971	271	2,200	1,500	-	3,971	-	-	-	-	-
5869 Special Education Contract Instructors	168,718	138,000	170,000	-	476,718	168,718	252,080	227,040	-	647,838	-	(114,080)	(57,040)	-	(171,120)
5872 Special Education Encroachment	45,218	42,958	67,487	-	155,663	45,218	42,958	67,487	-	155,663	-	-	-	-	-
5874 Sports	130,000	10,000	10,000	-	150,000	130,000	10,000	10,000	-	150,000	-	-	-	-	-
5875 Staff Recruiting	7,297	7,297	7,297	-	21,891	7,297	7,297	7,297	-	21,891	-	-	-	-	-
5877 Student Activities	20,000	15,000	26,500	-	61,500	20,000	15,000	26,500	-	61,500	-	-	-	-	-
5878 Student Assessment	6,255	7,254	8,518	-	22,027	6,255	7,254	8,518	-	22,027	-	-	-	-	-
5881 Student Information System	8,232	8,232	6,150	-	22,614	8,232	8,232	6,150	-	22,614	-	-	-	-	-
5884 Substitutes	52,900	46,300	72,700	-	171,900	52,900	46,300	72,700	-	171,900	-	-	-	-	-
5887 Technology Services	34,900	31,660	35,057	-	101,617	34,900	31,660	35,057	-	101,617	-	-	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	25	25	-	-	-	25	25	-	-	-	-	-
5900 Communications	46,976	36,375	41,103	1,229	125,683	46,976	36,375	41,103	1,200	125,654	-	-	-	29	29
5915 Postage and Delivery	2,600	3,800	3,000	326	9,726	2,600	3,800	3,000	300	9,700	-	-	-	26	26
SUBTOTAL - Services & Other Operating Exp.	1,554,415	1,521,416	2,529,083	253,188	5,858,103	1,547,229	2,029,503	2,968,141	253,408	6,798,281	7,186	(508,087)	(439,058)	(220)	(940,179)
Depreciation Expense															
6900 Depreciation	76,743	71,758	101,636	-	250,137	80,185	85,026	105,364	-	270,576	(3,442)	(13,268)	(3,728)	-	(20,438)
SUBTOTAL - Depreciation Expense	76,743	71,758	101,636	-	250,137	80,185	85,026	105,364	-	270,576	(3,442)	(13,268)	(3,728)	-	(20,438)
Other Outflows															
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	4,295,575	3,778,615	6,356,395	1,037,516	15,468,101	4,400,380	3,947,820	6,307,233	1,028,598	15,684,030	(104,804)	(169,205)	49,162	8,918	(215,929)