

Los Angeles Leadership Academy

Financial Update

Apr23 Forecast and 2023-24 Budget

KRISTIN DIETZ

JUNE 2023



1. 2022-2023 Forecast Update – April 2023
2. State Updates
3. 2023-2024 Budget
4. Exhibits

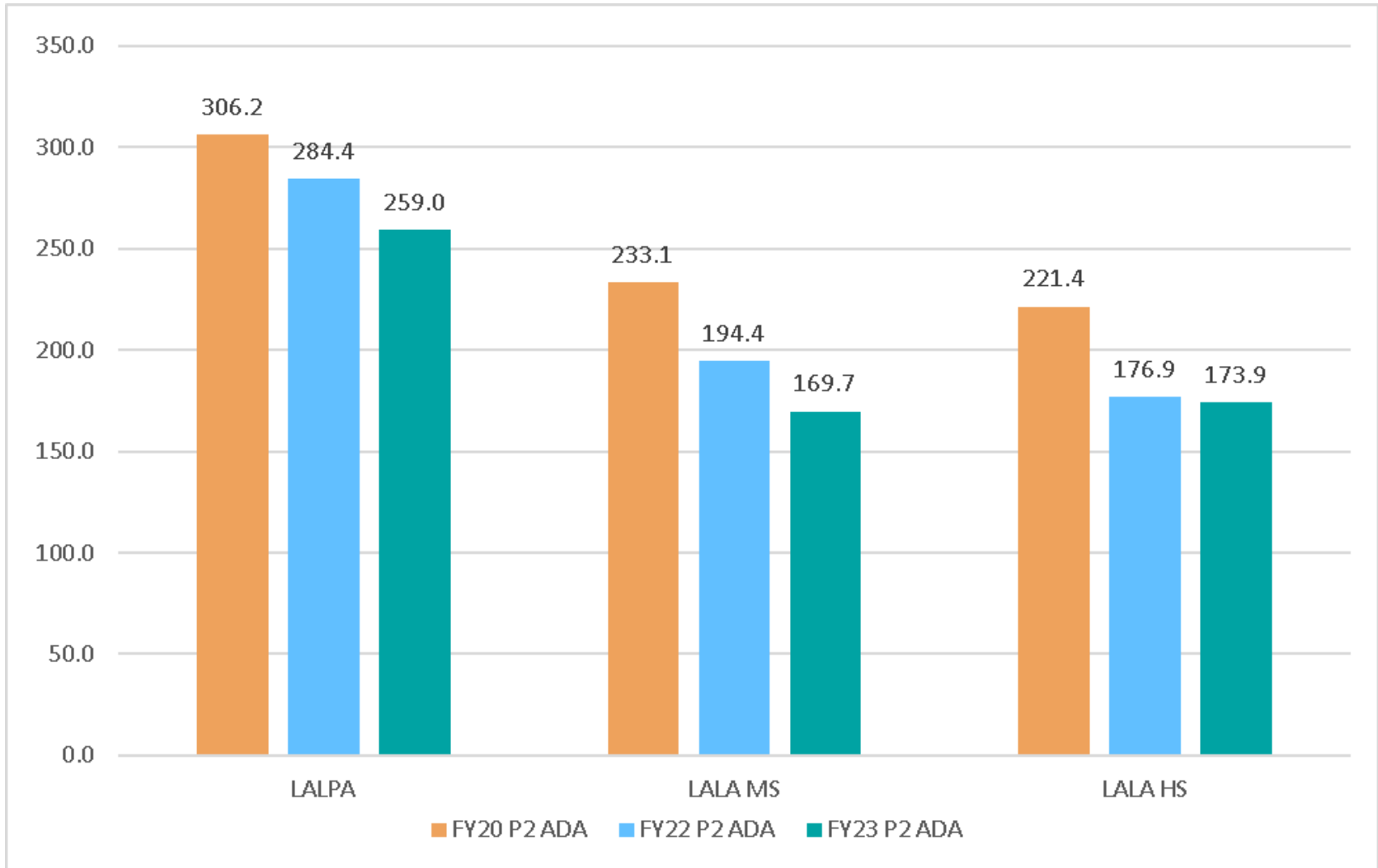
2022-23 Forecast Update

April 2023



ADA Summary

Forecast updated to match P2 ADA, -61 under budget



FY22-23 Updated Forecast – April 2023

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

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	4,890,698	3,539,274			8,429,972
	Federal Revenue	1,301,125	927,600			2,228,725
	Other State Revenues	3,654,269	2,715,069			6,369,338
	Local Revenues	89,130	37,333	946,613	(909,746)	163,330
	Fundraising and Grants	39,024	10,667	262,682		312,373
	Total Revenue	9,974,246	7,229,943	1,209,295	(909,746)	17,503,738
Expenses	Comp and Benefits	3,639,547	2,740,370	763,155		7,143,072
	Books and Supplies	1,015,017	690,191	3,356		1,708,564
	Services and Other Ops	5,204,501	3,707,605	442,784	(909,746)	8,445,144
	Depreciation	148,501	101,636			250,137
	Total Expenses	10,007,566	7,239,802	1,209,295	(909,746)	17,546,917
	Operating Income	(33,320)	(9,859)	-	-	(43,179)
	Beginning Balance (Audited)	5,954,904	5,130,018	9,865		11,094,787
	Ending Fund Balance (incl. Depreciation)	5,921,584	5,120,159	9,865		11,051,608
	Ending Fund Balance as % of Expenses	59.17%	70.72%	0.82%		62.98%
	Forecasted ADA	343.53	258.97			602.50

FY22-23 Forecast vs. Approved Budget - Consolidated

		2022-2023	2022-2023	\$ Change	Notes
		Approved Budget	Apr23 Forecast		
Revenue	LCFF Entitlement	9,225,736	8,429,972	(795,764)	Reduced ADA
	Federal Revenue	1,465,014	2,228,725	763,711	FEMA (\$310k), ADA adj, ERC 2021 Q1
	Other State Revenues	5,823,872	6,369,338	545,466	One-time funding, applied to tutoring
	Local Revenues	64,209	163,330	99,121	Option 3 grants not budgeted
	Fundraising and Grants	13,923	312,373	298,450	gala, fundraising not budgeted
	Total Revenue	16,592,755	17,503,738	910,983	
Expenses	Comp and Benefits	7,385,382	7,143,072	(242,310)	Updated staff listing, see contracted subs
	Books and Supplies	1,454,192	1,708,564	254,372	food services, offset NSLP revenue adj
	Services and Other Ops	6,956,677	8,445,144	1,488,467	tutoring, contracted subs, sports, fundraising exp
	Depreciation	250,137	250,137	(0)	
	Total Expenses	16,046,388	17,546,917	1,500,529	
	Operating Income	546,367	(43,179)	(589,546)	
	Beginning Balance (Unaudited)	11,094,787	11,094,787	-	
	Ending Fund Balance (incl. Depreciation)	11,641,154	11,051,608	(589,546)	
	Ending Fund Balance as % of Expenses	72.55%	62.98%	-9.56%	
	ADA	664.22	602.50	(61.72)	

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



		2022-2023	2022-2023	\$ Change
		Approved Budget	Apr23 Forecast	
Revenue	LCFF Entitlement	5,280,932	4,890,698	(390,234)
	Federal Revenue	853,897	1,301,125	447,228
	Other State Revenues	3,312,149	3,654,269	342,120
	Local Revenues	34,111	89,130	55,019
	Fundraising and Grants	12,923	39,024	26,101
	Total Revenue	9,494,012	9,974,246	480,234
Expenses	Comp and Benefits	3,832,909	3,639,547	(193,362)
	Books and Supplies	849,570	1,015,017	165,447
	Services and Other Ops	4,345,807	5,204,501	858,694
	Depreciation	148,501	148,501	(0)
	Total Expenses	9,176,787	10,007,566	830,779
	Operating Income	317,224	(33,320)	(350,544)
	Beginning Balance (Unaudited)	5,954,904	5,954,904	-
	Ending Fund Balance (incl. Depreciation)	6,272,128	5,921,584	(350,544)
	Ending Fund Balance as % of Expenses	68.35%	59.17%	-9.18%
	ADA	374.30	343.53	(30.77)

FY22-23 Forecast vs. Approved Budget - LALPA



		2022-2023	2022-2023	\$ Change
		Approved Budget	Apr23 Forecast	
Revenue	LCFF Entitlement	3,944,804	3,539,274	(405,530)
	Federal Revenue	611,117	927,600	316,483
	Other State Revenues	2,511,723	2,715,069	203,346
	Local Revenues	15,098	37,333	22,235
	Fundraising and Grants	1,000	10,667	9,667
	Total Revenue	7,083,743	7,229,943	146,199
Expenses	Comp and Benefits	2,793,851	2,740,370	(53,481)
	Books and Supplies	601,266	690,191	88,925
	Services and Other Ops	3,357,848	3,707,605	349,757
	Depreciation	101,636	101,636	-
	Total Expenses	6,854,601	7,239,802	385,201
	Operating Income	229,143	(9,859)	(239,001)
	Beginning Balance (Unaudited)	5,130,018	5,130,018	-
	Ending Fund Balance (incl. Depreciation)	5,359,161	5,120,159	(239,001)
	Ending Fund Balance as % of Expenses	78.18%	70.72%	-7.46%
	ADA	289.92	258.97	(30.95)

FY22-23 Forecast vs. Approved Budget – Home Office

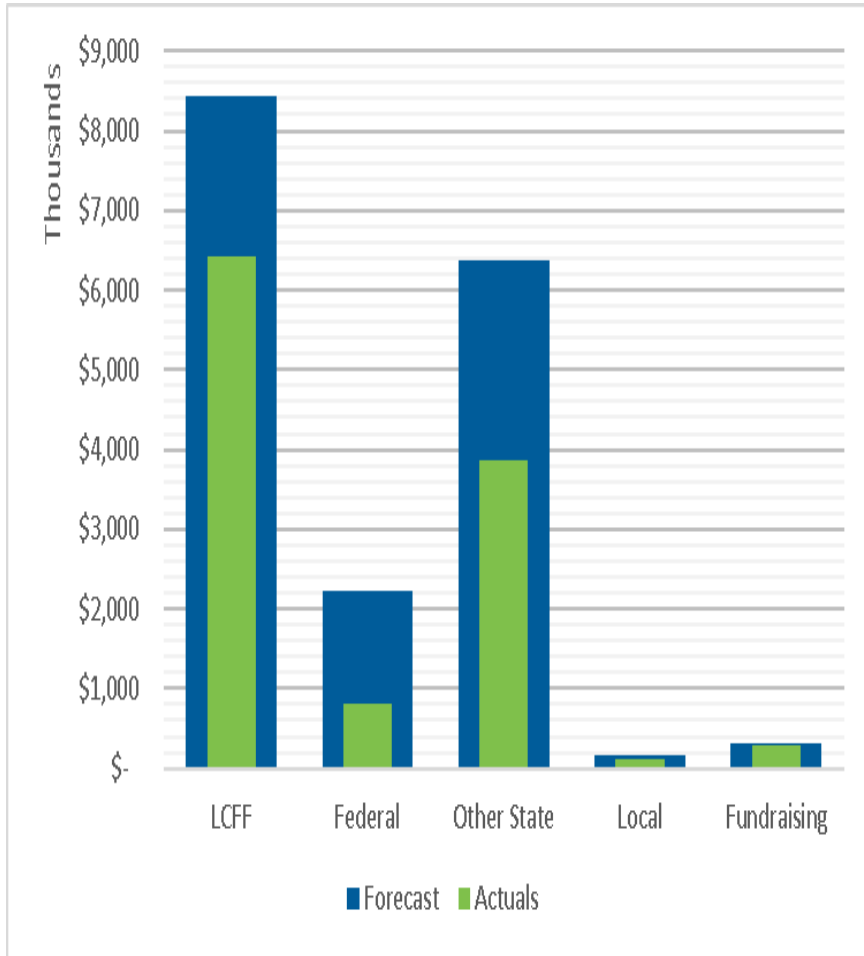


		2022-2023	2022-2023	\$ Change
		Approved Budget	Apr23 Forecast	
Revenue	Local Revenues	991,933	946,613	(45,320)
	Fundraising and Grants	-	262,682	262,682
	Total Revenue	991,933	1,209,295	217,362
Expenses	Comp and Benefits	758,623	763,155	4,532
	Books and Supplies	3,356	3,356	0
	Services and Other Ops	229,954	442,784	212,830
	Total Expenses	991,933	1,209,295	217,362
	Operating Income	0	0	(0)

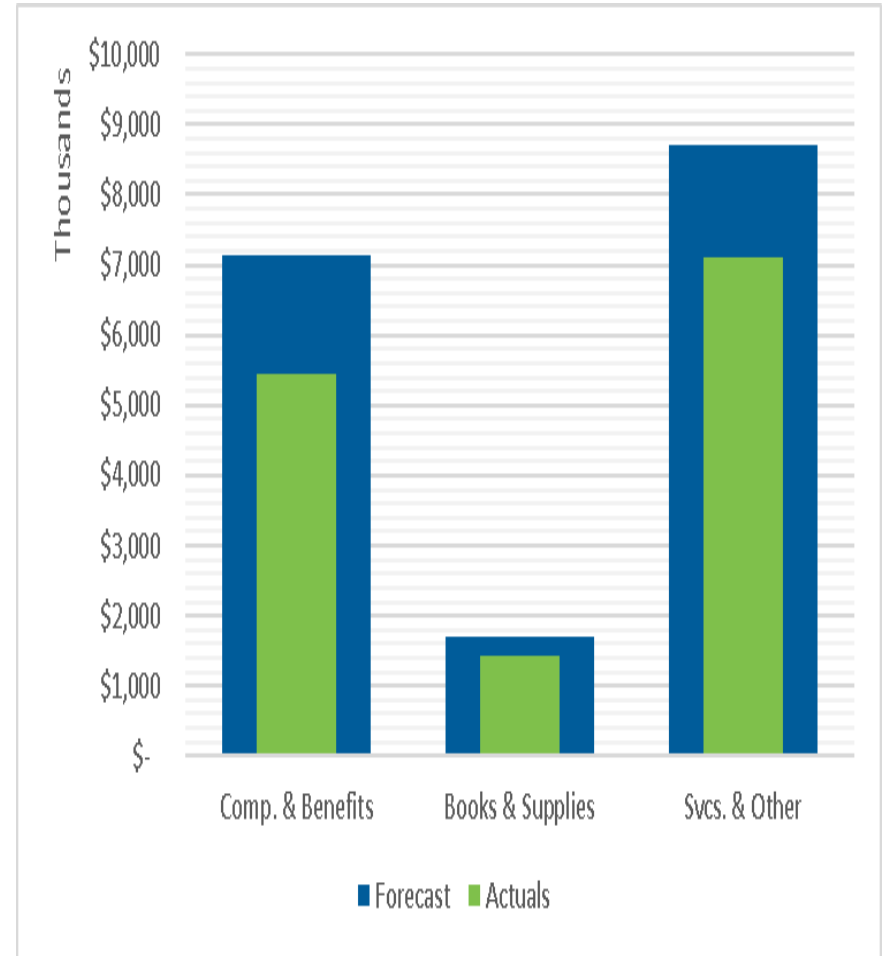
Actuals vs. Forecast – Revenues & Expenses (Consolidated)

65% of revenues have been received and 80% of expenses incurred as of 4/30/23

Revenues

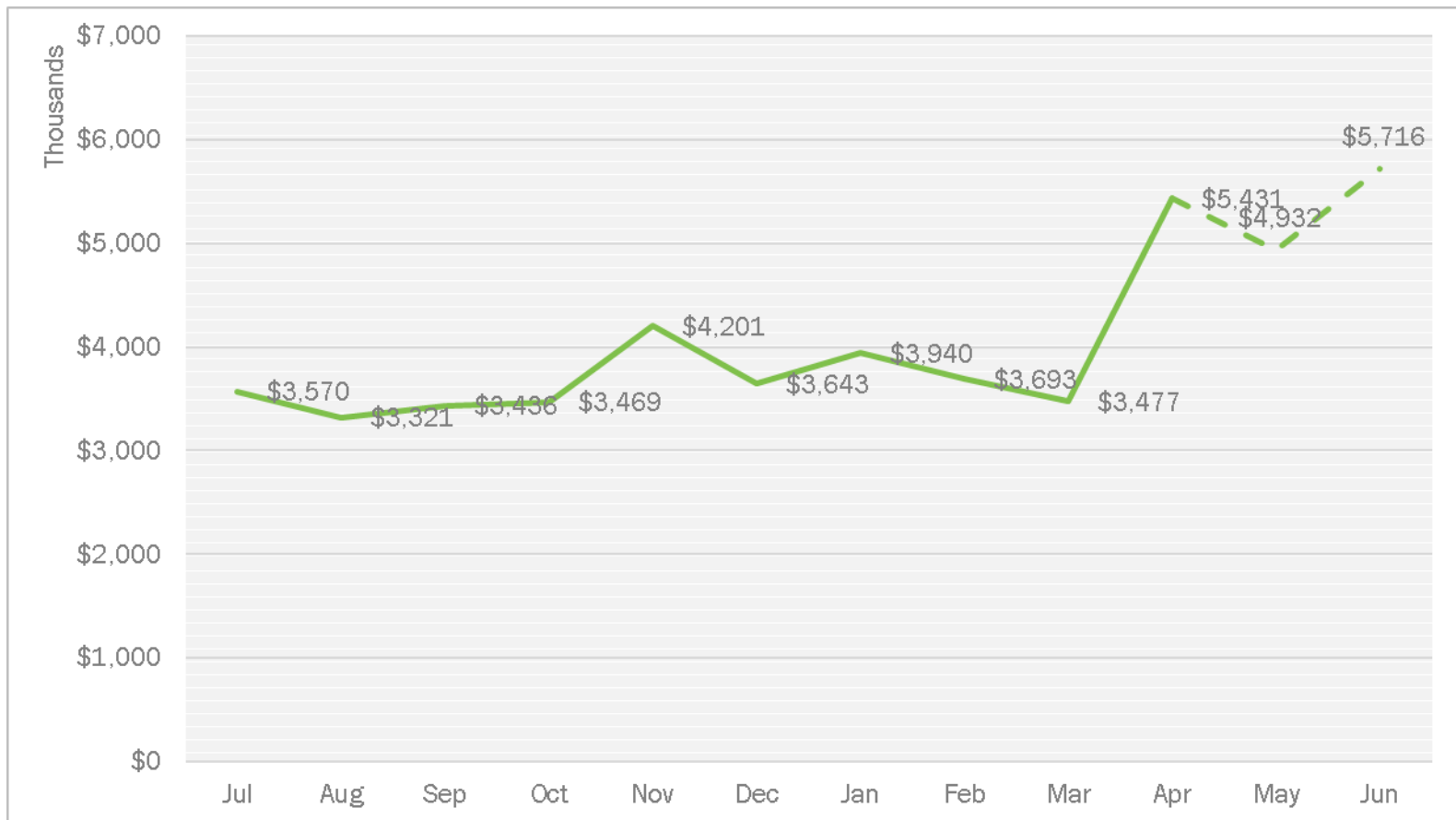


Expenses



2022-2023 Cash Flow - Consolidated

Cash balance is steady - consolidated balance of \$5.4M as of 4/30/23

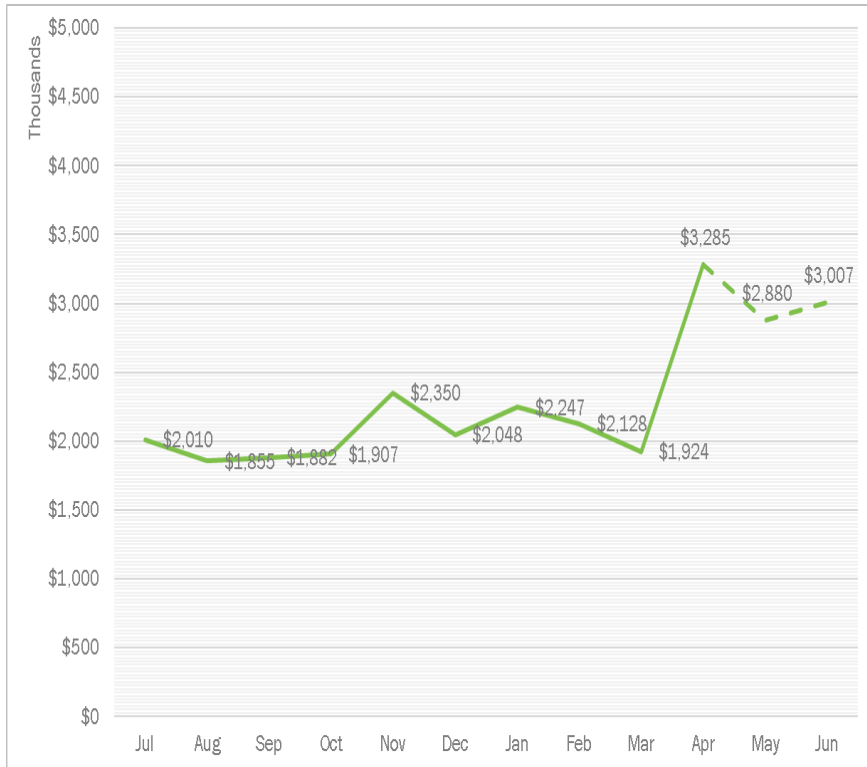


Forecasting to end year with 32.6% reserve in cash,
119 days (3.9 months) cash on hand

2022-2023 Cash Flow By Charter

LALA MS/HS

Cash balance \$3.2M as of 4/30/23



LALPA

Cash balance \$2.7M as of 4/30/23



Forecasting year-end cash balance of 30% reserve for LALA (110 days cash on hand), and 37% reserve for LALPA (135 days cash on hand)

Balance Sheet – Consolidated as of April 2023

What the Organization owns and owes as of 4/30/23 (Unaudited)

		LALA-MS/HS	LALPA	Home Office	Total 4/30/23 (Unaudited)	Total 6/30/22 (Audited)	YTD CHANGE
Assets	Cash Balance	3,285,115	2,690,033	(492,555)	5,482,593	3,587,395	1,895,198
	Accounts Receivable	231,690	355,026	-	586,716	3,922,501	(3,335,785)
	Prepays and Other Assets	49,673	40,883	-	90,556	110,717	(20,161)
	Fixed Assets, Net	3,765,764	2,287,244	-	6,053,008	6,053,008	(0)
	Total Assets	7,332,242	5,373,186	(492,555)	12,212,873	13,673,621	(1,460,748)
Liabilities & Equity	Accounts Payable	280,836	108,939	938	390,713	529,197	(138,484)
	Current Loans and Other Payables	1,201,936	988,789	70,541	2,261,266	1,122,636	1,138,630
	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	(1,032,434)	(854,560)	(573,899)	(2,460,893)		(2,460,893)
	Total Liabilities & Equity	7,332,242	5,373,186	(492,555)	12,212,873	13,673,621	(1,460,748)

Restricted Funds Tracking – LALA (MS/HS)

Spending occurring as planned

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	180,417	18,011	13,261	386,100	417,578
Comp and Benefits	180,417				92,543
Books and Supplies				368,606	
Services and Other Ops		18,011	13,261		360,296
Depreciation					
Other Outflows					
Total Spent to Date	180,417	18,011	13,261	368,606	452,839
Budget Remaining	0	0	0	17,494	(35,261)
Percent of Funds Remaining	0%	0%	0%	5%	0%

Title grants fully spent

Restricted Funds Tracking – LALPA

Spending all restricted grants as expected

	Title I/IV	Title II	Title III	NSLP	SpEd
	3010	4035	4203	5310	3310/6500
Apportionment/ Budgeted Funds	158,122	12,977	21,142	335,000	314,791
Comp and Benefits	158,122		19,169		210,451
Books and Supplies				297,224	3,729
Services and Other Ops		12,500			302,994
Depreciation					
Other Outflows					
Total Spent to Date	158,122	12,500	19,169	297,224	517,174
Budget Remaining	0	477	1,973	37,776	(202,383)
Percent of Funds Remaining	0%	4%	9%	11%	0%

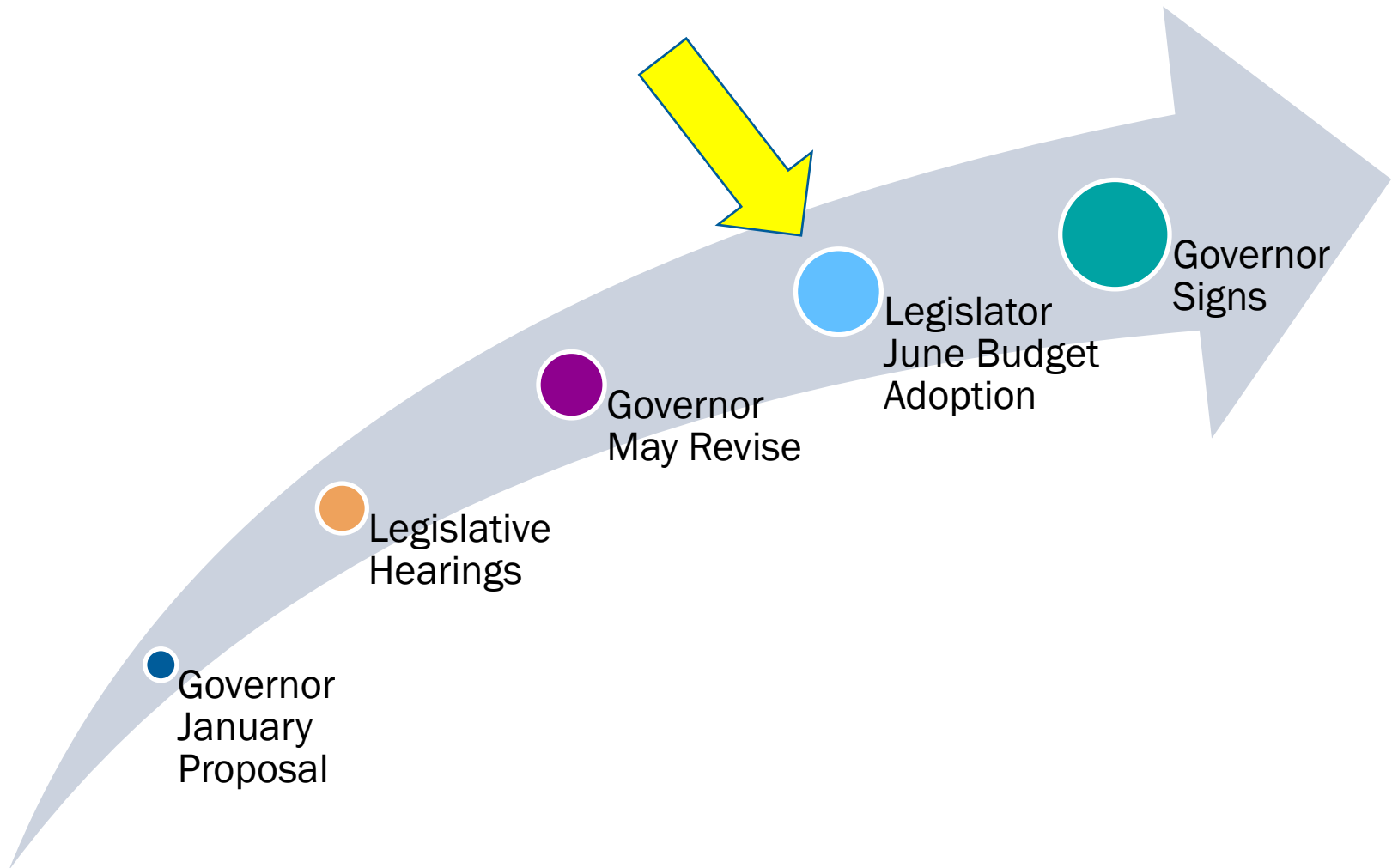
Expect to spend all by end of year

State Updates



State Budget Process

Iterative process with many changes to Governor's Proposal



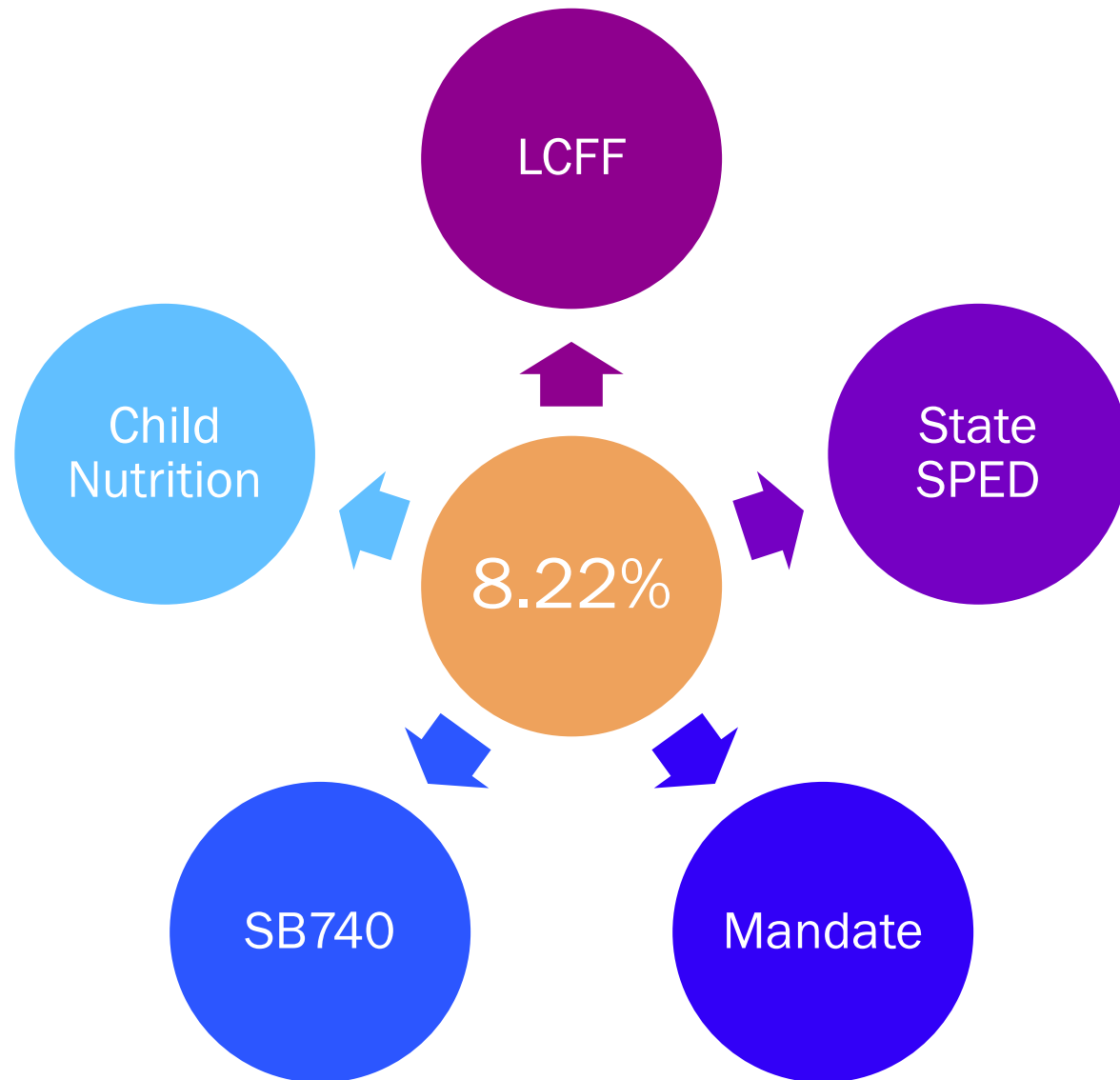
Immaterially higher COLA

Further claw backs to FY23 one-time funding

Extends ELOP spending timeline for FY22 & FY23 funds

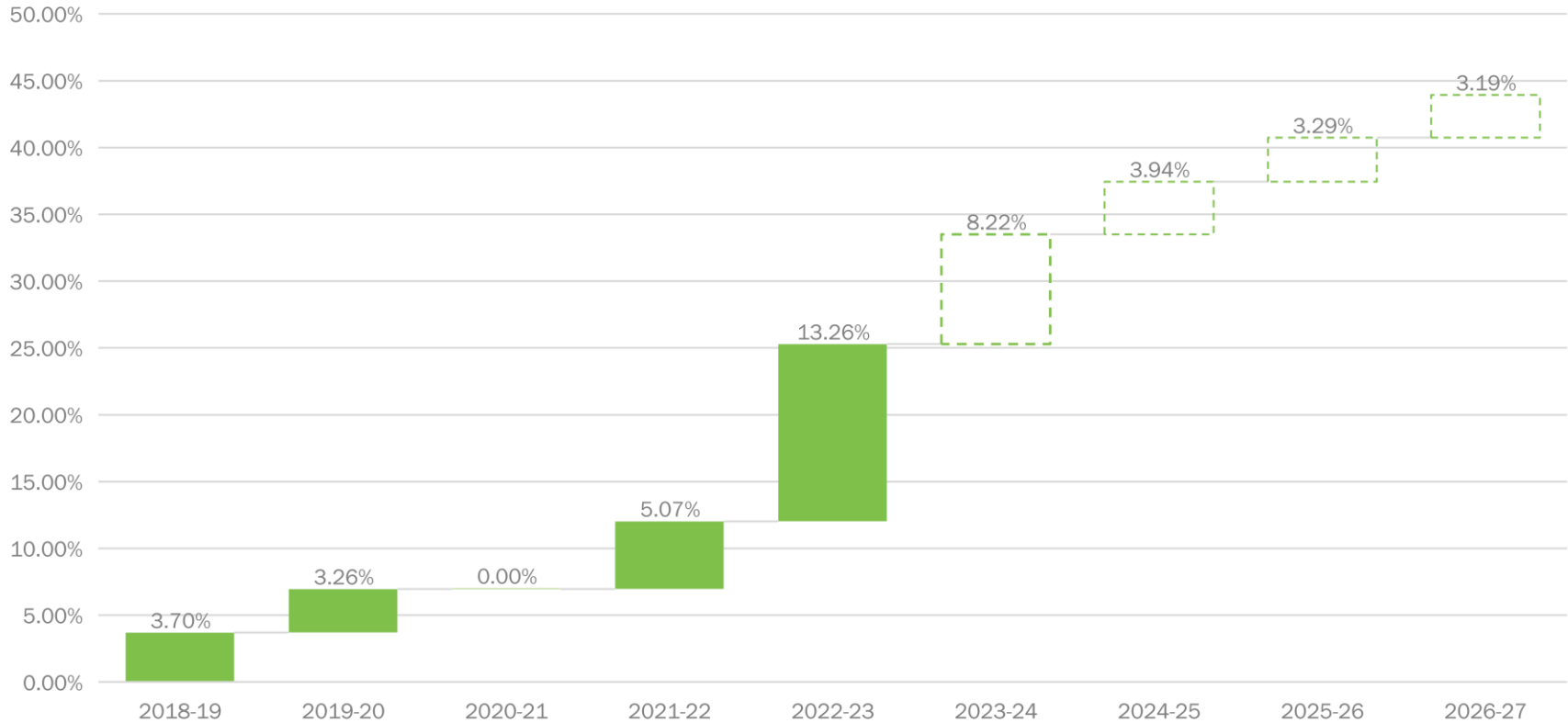
	May Revise	January Proposal
LCFF COLA	8.22%	8.13%
Arts, Music, Instruc Block Grant	\$1.8B	\$2.3B
Learning Recovery Block Grant	\$5.4B	\$7.9B
Equity Multiplier	\$300M	\$300M
ELOP	\$4B	\$4B

8.22% COLA – What Does It Impact?



CA Historical and Projected LCFF Increase

Avg increase FY19 to FY27 is 4.88%, 43.9% growth in LCFF over 9 years



2023-24 projects second highest increase in history of LCFF

2023-2024 Budget



FY23-24 Budget Assumptions

	HS	MS	PS
Enrollment	200	190	298
ADA	186	176.7	277.6
Attendance Rate	93%	93.0%	93%
School Unduplicated Count	178	169	269
School UPP %	89%	89%	90%

Funding Sources	2022-23	2023-24	Notes
LCFF			
Rate Per ADA	11,405	15,205	Per May Revise, 8.22% COLA increase
Other Federal Revenue			
3212-ESSER II	122,312	-	One-time
3213-ESSER III	92,191	-	One-time
3214-ESSER III LL	88,854	-	One-time
0000-2021 Q1 ERC Refund	514,767	???	One-time, may receive more
0000-FEMA Round 2	310,986	-	one-time
Total Other Federal Revenue	1,129,110	-	
Other State Revenues			
7426-EL Paraprofessionals	42,188	-	One-time
7425-ELO-G	6,437	-	One-time
6266-Educator Effectiveness Grant	173,938	-	One-time, multi-year
6053-UPK	60,231	-	Ongoing
7412-7413 A-G Grants	199,256	-	One-time
7435-Learning Recovery Grant	1,407,770	-	One-time
6762-Arts, Music, Instructional Mat'ls	432,037	-	One-time
0000-FY22 Hold Harmless	1,054,997	-	One-time, enrollment decline relief
7032-Kitchen infrastructure grant	56,665	179,481	One-time
7810-Ethnic Studies grant	5,164	-	One-time
XXXX-Prop 28 Arts & Music	-	118,035	Multi-year
2600-ELO-P	884,262	771,154	New, ongoing
Total Other State Revenue	4,322,945	1,068,670	

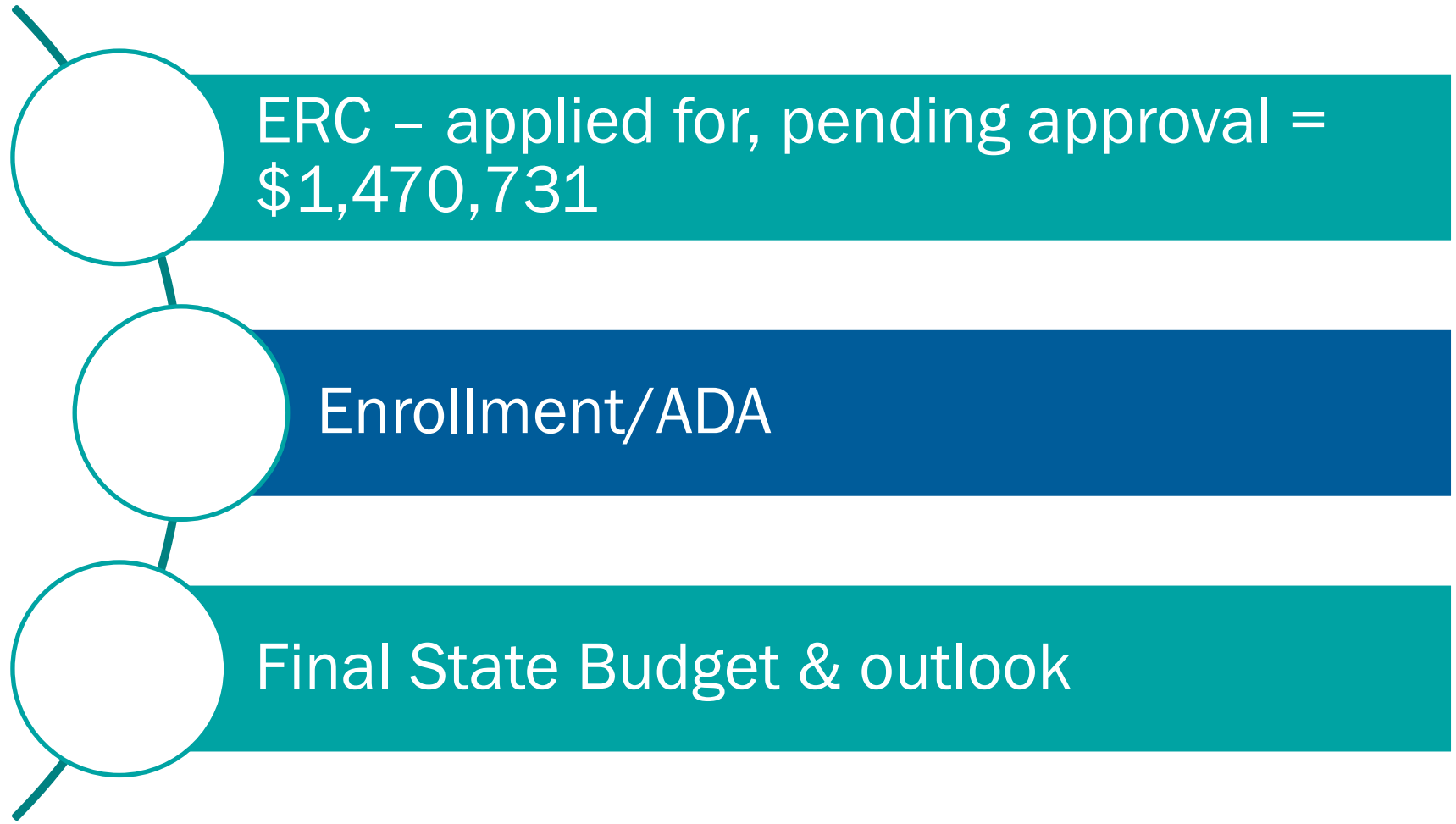
FY23-24 Budget Draft

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	5,635,589	4,100,186			9,735,775
	Federal Revenue	626,276	538,938			1,165,214
	Other State Revenues	1,441,255	1,687,531			3,128,787
	Local Revenues	-		1,037,516	(1,022,516)	15,000
	Fundraising and Grants	1,000		-		1,000
	Total Revenue	7,704,121	6,326,655	1,037,516	(1,022,516)	14,045,776
Expenses	Comp and Benefits	3,771,548	3,025,584	781,090		7,578,222
	Books and Supplies	1,078,310	700,092	3,238		1,781,640
	Services and Other Ops	3,075,831	2,529,083	253,188	(1,022,516)	4,835,586
	Depreciation	148,501	101,636			250,137
	Total Expenses	8,074,190	6,356,395	1,037,516	(1,022,516)	14,445,585
	Operating Income	(370,069)	(29,740)	-	-	(399,809)
	Beginning Balance (Unaudited)	5,921,584	5,120,159	9,865		11,051,608
Ending Fund Balance (incl. Depreciation)		5,551,515	5,090,419	9,865		10,651,799
Ending Fund Balance as % of Expenses		68.76%	80.08%	0.95%		73.74%
Budgeted ADA		362.70	277.60			640.30

FY23-24 Budget vs. FY22-23 Forecast

		2022-2023	2023-2024	\$ Change	Notes
		Apr23 Forecast	Budget		
Revenue	LCFF Entitlement	8,429,972	9,735,775	1,305,803	COLA increase 8.22%, ADA +37.8
	Federal Revenue	2,228,725	1,165,214	(1,063,511)	Removal of one-time funds
	Other State Revenues	6,369,338	3,128,787	(3,240,551)	Removal of one-time funds
	Local Revenues	163,330	15,000	(148,330)	Removal of Opt3 grants not verified, interest on ERC
	Fundraising and Grants	312,373	1,000	(311,373)	Removal of gala proceeds, other fundraising
	Total Revenue	17,503,738	14,045,776	(3,457,962)	
Expenses	Comp and Benefits	7,143,072	7,578,222	435,150	Per master payroll schedule
	Books and Supplies	1,708,564	1,781,640	73,076	increase in educational software, noncap equipment
	Services and Other Ops	8,445,144	4,835,586	(3,609,558)	Removal of expenses covered by one-time funds
	Depreciation	250,137	250,137	0	
	Total Expenses	17,546,917	14,445,585	(3,101,332)	
	Operating Income	(43,179)	(399,809)	(356,630)	
	Beginning Balance (Unaudited)	11,094,787	11,051,608	(43,179)	
	Ending Fund Balance (incl. Depreciation)	11,051,608	10,651,799	(399,809)	
	Ending Fund Balance as % of Expenses	62.98%	73.74%	10.75%	
	ADA	602.50	640.30	37.80	

Certain factors could greatly impact next year's numbers



Exhibits



LALA
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast	% Current Forecast	
								Current Forecast	Current Forecast	Remaining	Spent	
SUMMARY												
Revenue												
LCFF Entitlement	690,597	458,114	906,374	6,432,568	9,225,736	8,429,972	8,429,972	-	(795,764)	1,997,404	76%	
Federal Revenue	275,630	78,248	93,497	805,947	1,465,014	1,698,035	2,249,725	551,690	784,711	1,443,778	36%	
Other State Revenues	88,876	682,290	1,129,042	3,861,946	5,823,872	6,237,868	6,369,339	131,471	545,466	2,507,393	61%	
Local Revenues	(7,505)	967	50,264	105,710	1,041,142	915,958	1,052,076	136,118	10,934	946,366	10%	
Fundraising and Grants	1,334	96,027	161,379	282,609	13,923	312,373	312,373	-	298,450	29,764	90%	
Total Revenue	1,048,932	1,315,646	2,340,556	11,488,779	17,569,688	17,594,206	18,413,484	819,279	843,796	6,924,705	62%	
Expenses												
Compensation and Benefits	578,773	625,280	557,856	5,440,040	7,385,382	7,123,864	7,143,072	(19,208)	242,310	1,703,032	76%	
Books and Supplies	118,643	136,062	178,475	1,440,806	1,454,192	1,592,119	1,708,564	(116,444)	(254,372)	267,758	84%	
Services and Other Operating Expenditures	790,751	803,761	765,304	7,119,160	7,933,610	8,748,434	9,354,890	(606,456)	(1,421,280)	2,235,730	76%	
Depreciation	-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	1,488,166	1,565,104	1,501,635	14,000,006	17,023,321	17,714,555	18,456,663	(742,108)	(1,433,342)	4,456,657	76%	
Operating Income	(439,234)	(249,458)	838,921	(2,511,227)	546,367	(120,349)	(43,178)	77,171	(589,545)	2,468,048		
Fund Balance												
Beginning Balance (Unaudited)					11,019,303	11,019,303	11,019,303					
Audit Adjustment					-	75,484	75,484					
Operating Income					546,367	(120,349)	(43,178)					
Ending Fund Balance					11,565,670	10,974,437	11,051,608					
Fund Balance as a % of Expenses					68%	62%	60%					

LALA
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent	
								Current	Current			
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%	93.0%	0.0%	-3.0%			
4-6					95.7%	93.3%	93.3%	0.0%	-2.4%			
7-8					95.0%	91.9%	91.9%	0.0%	-3.1%			
9-12					95.0%	93.0%	93.0%	0.0%	-2.0%			
Average ADA %					95.4%	92.8%	92.8%	0.0%	-2.6%			
ADA												
K-3					181.44	164.61	164.61	-	(16.83)			
4-6					158.83	142.72	142.72	-	(16.11)			
7-8					133.95	121.30	121.30	-	(12.65)			
9-12					190.00	173.87	173.87	-	(16.13)			
Total ADA					664.22	602.50	602.50	-	(61.72)			

LALA
Income Statement
As of Apr FY2023

		Actual			YTD	Budget						
		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	440,267	334,345	334,345	3,374,316	5,264,206	4,837,815	4,837,815	-	(426,391)	1,463,499	70%
8012	Education Protection Account Entitlement	-	-	429,974	1,350,336	1,857,381	1,683,527	1,683,527	-	(173,854)	333,191	80%
8019	State Aid - Prior Years	(37,337)	-	-	(37,337)	-	-	-	-	-	37,337	
8096	Charter Schools in Lieu of Property Taxes	287,667	123,769	142,055	1,745,253	2,104,149	1,908,630	1,908,630	-	(195,520)	163,377	91%
	SUBTOTAL - LCFF Entitlement	690,597	458,114	906,374	6,432,568	9,225,736	8,429,972	8,429,972	-	(795,764)	1,997,404	76%
Federal Revenue												
8181	Special Education - Entitlement	22,213	7,444	7,019	128,702	162,481	146,173	147,570	1,398	(14,911)	18,868	87%
8220	Child Nutrition Programs	-	62,203	49,140	371,515	541,238	533,476	569,000	35,525	27,762	197,485	65%
8291	Title I	184,768	-	-	184,768	323,707	313,517	313,517	-	(10,190)	128,749	59%
8292	Title II	24,597	-	6,391	30,988	44,342	30,988	30,988	-	(13,354)	(0)	100%
8293	Title III	-	8,601	24,691	33,292	34,836	34,403	34,403	-	(433)	1,111	97%
8294	Title IV	-	-	6,256	12,512	23,318	25,022	25,022	-	1,704	12,510	50%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	44,052	-	-	44,055	335,092	614,342	1,129,110	514,768	794,018	1,085,055	4%
8297	PY Federal - Not Accrued	-	-	-	115	-	115	115	-	115	-	100%
	SUBTOTAL - Federal Revenue	275,630	78,248	93,497	805,947	1,465,014	1,698,035	2,249,725	551,690	784,711	1,443,778	36%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	-	81,324	-	81,327	81,327	-	81,327	3	100%
8381	Special Education - Entitlement (State)	88,876	36,548	16,407	510,031	650,085	494,050	584,799	90,749	(65,287)	74,768	87%
8520	Child Nutrition - State	-	30,682	-	101,362	58,908	111,378	152,100	40,722	93,193	50,738	67%
8545	School Facilities Apportionments	-	383,598	-	544,661	728,013	703,791	703,791	-	(24,223)	159,130	77%
8550	Mandated Cost Reimbursements	-	-	-	17,636	19,142	19,142	19,142	-	-	1,506	92%
8560	State Lottery Revenue	-	-	57,638	95,651	164,419	149,141	149,141	-	(15,278)	53,490	64%
8590	All Other State Revenue	-	-	1,054,997	1,952,641	3,847,211	3,438,683	3,438,683	-	(408,528)	1,486,042	57%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	-	-	-	327,178	-	884,262	884,262	-	884,262	557,084	37%
8596	ASES	-	231,462	-	231,462	356,094	356,094	356,094	-	-	124,632	65%
	SUBTOTAL - Other State Revenue	88,876	682,290	1,129,042	3,861,946	5,823,872	6,237,868	6,369,339	131,471	545,466	2,507,393	61%
Local Revenue												
8660	Interest	931	967	1,056	9,629	15,000	15,000	15,867	867	867	6,238	61%
8690	Other Local Revenue	-	-	-	-	-	-	20,382	20,382	20,382	20,382	0%
8699	All Other Local Revenue	-	-	-	0	-	-	-	-	-	(0)	
8714	Option 3 Grants	(8,436)	-	49,209	96,081	49,209	67,645	106,081	38,436	56,872	10,001	91%
8721	CMO Fees Revenue	-	-	-	-	976,933	833,313	909,746	76,433	(67,187)	909,746	0%
	SUBTOTAL - Local Revenue	(7,505)	967	50,264	105,710	1,041,142	915,958	1,052,076	136,118	10,934	946,366	10%
Fundraising and Grants												
8802	Donations - Private	-	6,000	-	10,036	11,923	18,327	18,327	-	6,404	8,291	55%
8803	Fundraising	1,334	90,027	161,379	272,573	1,000	293,046	293,046	-	292,046	20,473	93%
8850	Donations - temporarily restricted	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
	SUBTOTAL - Fundraising and Grants	1,334	96,027	161,379	282,609	13,923	312,373	312,373	-	298,450	29,764	90%
TOTAL REVENUE												
		1,048,932	1,315,646	2,340,556	11,488,779	17,569,688	17,594,206	18,413,484	819,279	843,796	6,924,705	62%

LALA
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	239,056	255,106	250,698	2,207,364	3,204,296	3,033,840	3,024,821	9,019	179,476	817,457	73%
1103	Teacher - Substitute Pay	1,540	6,020	2,970	30,110	62,915	56,389	56,389	-	6,526	26,279	53%
1300	Certificated Supervisor & Administrator Salaries	54,572	77,092	55,172	574,837	728,311	728,311	728,311	-	-	153,474	79%
1900	Certificated Other Salaries	23,033	13,084	13,084	158,025	214,105	195,128	195,128	-	18,977	37,103	81%
SUBTOTAL - Certificated Salaries		318,200	351,302	321,924	2,970,336	4,209,627	4,013,668	4,004,648	9,019	204,979	1,034,312	74%
Classified Salaries												
2100	Classified Instructional Aide Salaries	37,114	42,596	29,361	304,652	389,115	387,673	380,003	7,670	9,112	75,351	80%
2300	Classified Supervisor & Administrator Salaries	11,133	11,133	11,133	110,733	133,000	133,000	133,000	-	-	22,267	83%
2400	Classified Clerical & Office Salaries	20,888	23,722	20,166	245,311	303,664	297,934	297,934	-	5,730	52,623	82%
2900	Classified Other Salaries	26,033	29,134	24,814	256,362	301,845	288,768	304,673	(15,905)	(2,828)	48,311	84%
2930	Other Classified - Maintenance/grounds	18,824	20,630	18,093	183,510	207,671	207,671	222,987	(15,316)	(15,316)	39,477	82%
SUBTOTAL - Classified Salaries		113,993	127,215	103,567	1,100,567	1,335,296	1,315,046	1,338,597	(23,551)	(3,301)	238,029	82%
Employee Benefits												
3100	STRS	60,362	60,639	60,750	538,435	781,205	743,777	742,054	1,723	39,151	203,620	73%
3300	OASDI-Medicare-Alternative	13,591	15,065	12,845	134,984	170,602	166,211	167,882	(1,671)	2,720	32,898	80%
3400	Health & Welfare Benefits	63,200	61,567	61,432	604,854	748,062	748,062	748,062	-	-	143,209	81%
3500	Unemployment Insurance	2,548	2,051	(4,328)	26,956	50,266	49,694	49,694	-	571	22,738	54%
3600	Workers Comp Insurance	5,213	5,774	-	47,241	74,856	71,938	72,134	(196)	2,723	24,893	65%
3900	Other Employee Benefits	1,667	1,667	1,667	16,667	15,468	15,468	20,000	(4,532)	(4,532)	3,333	83%
SUBTOTAL - Employee Benefits		146,580	146,763	132,365	1,369,137	1,840,459	1,795,150	1,799,827	(4,676)	40,632	430,690	76%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	32,084	67,782	67,782	67,782	-	-	35,698	47%
4200	Books & Other Reference Materials	28	-	-	3,541	7,889	7,889	7,889	-	-	4,348	45%
4300	Materials & Supplies	-	-	107	107	-	-	-	-	-	(107)	
4315	Custodial Supplies	910	4,866	2,098	17,822	23,000	25,000	26,500	(1,500)	(3,500)	8,678	67%
4320	Educational Software	-	11,235	30,500	173,282	201,554	205,910	205,910	-	(4,356)	32,628	84%
4325	Instructional Materials & Supplies	2,456	39	24,404	67,105	86,845	84,845	108,963	(24,118)	(22,118)	41,858	62%
4330	Office Supplies	3,401	2,802	5,442	68,090	73,402	76,402	79,284	(2,882)	(5,882)	11,194	86%
4335	PE Supplies	-	-	64	64	-	-	65	(65)	(65)	1	99%
4350	Uniforms	-	-	-	10,159	8,000	10,314	10,314	-	(2,314)	155	98%
4352	ASES	27,848	31,387	30,372	315,840	356,094	356,094	356,094	-	-	40,254	89%
4400	Noncapitalized Equipment	7,957	17,231	565	74,928	11,684	77,017	82,270	(5,253)	(70,586)	7,342	91%
4410	Classroom Furniture, Equipment & Supplies	378	-	-	11,955	17,796	13,493	13,493	-	4,303	1,538	89%
4710	Student Food Services	75,664	68,502	84,923	665,830	600,146	667,374	750,000	(82,626)	(149,854)	84,170	89%
SUBTOTAL - Books and Supplies		118,643	136,062	178,475	1,440,806	1,454,192	1,592,119	1,708,564	(116,444)	(254,372)	267,758	84%
Services & Other Operating Expenses												
5200	Travel & Conferences	1,159	3,475	1,226	17,357	25,260	25,260	25,860	(600)	(600)	8,503	67%
5300	Dues & Memberships	1,992	2,230	3,000	17,342	26,806	26,806	26,806	-	-	9,465	65%
5400	Insurance	11,491	11,491	11,491	168,411	132,635	171,000	189,000	(18,000)	(56,365)	20,589	89%
5605	Equipment Leases	4,606	2,591	3,155	28,597	39,742	39,742	39,742	-	-	11,145	72%
5610	Rent	90,556	90,556	90,556	905,559	1,086,671	1,086,671	1,086,671	-	-	181,112	83%
5615	Repairs and Maintenance - Building	8,970	8,970	17,940	97,985	113,981	113,981	113,981	-	-	15,996	86%
5617	Repairs and Maintenance - Other Equipment	-	-	-	35,525	45,000	45,000	45,000	-	-	9,475	79%
5803	Accounting Fees	-	-	3,434	37,217	26,488	34,000	40,000	(6,000)	(13,512)	2,783	93%
5807	Family Outreach	1,950	-	83	2,188	11,550	11,550	11,550	-	-	9,362	19%

LALA
Income Statement
As of Apr FY2023

		Actual			YTD	Budget						
		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5809	Banking Fees	-	32	4	61	448	448	448	-	-	387	14%
5810	COVID Contracted Services (nursing, etc)	9,200	16,640	8,765	134,073	184,311	184,311	184,311	-	-	50,239	73%
5812	Business Services	6,071	1,240	-	47,924	76,906	76,906	76,906	-	-	28,982	62%
5813	College Readiness Expense	-	2,058	-	3,292	43,517	43,517	43,517	-	-	40,226	8%
5815	Consultants - Instructional	398,541	413,725	353,548	3,392,876	2,900,041	3,384,593	3,658,956	(274,363)	(758,915)	266,080	93%
5820	Consultants: Non Instructional	41,381	39,587	31,802	335,666	446,505	516,754	516,754	-	(70,249)	181,088	65%
5824	District Oversight Fees	11,235	9,810	5,989	73,579	92,257	84,300	84,300	-	7,958	10,721	87%
5836	Fingerprinting	-	-	-	-	1,460	1,460	1,460	-	-	1,460	0%
5839	Fundraising Expenses	3,750	2,274	55,234	86,551	-	86,551	86,551	-	(86,551)	0	100%
5845	Legal Fees	-	-	228	3,127	30,000	30,000	25,000	5,000	5,000	21,873	13%
5848	Licenses and Other Fees	-	-	-	-	-	-	80,400	(80,400)	(80,400)	80,400	0%
5851	Marketing and Student Recruiting	-	-	-	-	7,000	7,000	7,000	-	-	7,000	0%
5857	Payroll Fees	5,737	5,628	5,613	51,862	50,002	50,002	62,000	(11,999)	(11,999)	10,138	84%
5858	CMO Fees Expense	-	-	-	-	976,933	833,313	909,746	(76,433)	67,187	909,746	0%
5860	Printing and Reproduction	-	-	794	879	4,715	4,715	5,084	(369)	(369)	4,205	17%
5863	Professional Development	22,524	125	16,940	209,603	303,843	307,929	307,929	-	(4,086)	98,326	68%
5866	Van Expenses	271	-	-	3,234	3,700	3,971	3,971	-	(271)	737	81%
5869	Special Education Contract Instructors	38,545	59,369	52,885	436,239	525,718	436,069	476,069	(40,000)	49,649	39,830	92%
5872	Special Education Encroachment	22,218	8,798	4,684	127,746	162,513	128,045	146,474	(18,429)	16,040	18,728	87%
5874	Sports	12,459	17,082	6,932	121,191	73,900	125,702	145,000	(19,298)	(71,100)	23,809	84%
5875	Staff Recruiting	1,200	2,147	4,013	21,392	21,891	21,891	21,891	-	-	499	98%
5877	Student Activities	15,672	16,526	6,155	53,815	51,500	75,935	83,500	(7,565)	(32,000)	29,685	64%
5878	Student Assessment	-	-	-	20,515	26,027	27,027	27,027	-	(1,000)	6,512	76%
5881	Student Information System	8,844	-	-	22,614	11,188	22,614	22,614	-	(11,427)	0	100%
5884	Substitutes	47,634	74,598	64,464	468,632	204,591	504,321	562,321	(58,000)	(357,730)	93,689	83%
5887	Technology Services	19,576	6,957	6,957	85,596	91,077	101,617	101,617	-	(10,540)	16,021	84%
5899	Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900	Communications	5,097	7,612	9,056	103,353	125,683	125,683	125,683	-	-	22,330	82%
5915	Postage and Delivery	73	240	359	5,162	9,726	9,726	9,726	-	-	4,564	53%
SUBTOTAL - Services & Other Operating Exp.		790,751	803,761	765,304	7,119,160	7,933,610	8,748,434	9,354,890	(606,456)	(1,421,280)	2,235,730	76%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	250,137	250,137	250,137	-	-	250,137	0%
Other Outflows												
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		1,488,166	1,565,104	1,501,635	14,000,006	17,023,321	17,714,555	18,456,663	(742,108)	(1,433,342)	4,456,657	76%

LALA-HS/MS
Income Statement
As of Apr FY2023

	Actual			YTD	Budget							
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
SUMMARY												
Revenue												
LCFF Entitlement	373,445	258,819	529,248	3,662,314	5,280,932	4,890,698	4,890,698	-	(390,234)	1,228,384	75%	
Federal Revenue	182,240	40,890	45,685	466,901	853,897	994,836	1,301,125	306,289	447,228	834,224	36%	
Other State Revenues	50,506	401,303	952,387	2,396,010	3,312,149	3,586,305	3,654,269	67,964	342,120	1,258,259	66%	
Local Revenues	(1,382)	-	34,111	66,875	34,111	45,493	89,130	43,637	55,020	22,256	75%	
Fundraising and Grants	1,334	12,246	328	29,476	12,923	39,024	39,024	-	26,101	9,548	76%	
Total Revenue	606,143	713,258	1,561,759	6,621,577	9,494,012	9,556,357	9,974,247	417,890	480,235	3,352,670	66%	
Expenses												
Compensation and Benefits	295,883	324,942	299,295	2,762,304	3,832,909	3,667,892	3,639,547	28,344	193,361	877,243	76%	
Books and Supplies	66,897	71,837	92,146	883,685	849,570	970,508	1,015,017	(44,509)	(165,447)	131,332	87%	
Services and Other Operating Expenditures	464,503	488,042	381,848	4,008,022	4,345,807	4,920,536	5,204,501	(283,965)	(858,694)	1,196,480	77%	
Depreciation	-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	827,282	884,821	773,288	7,654,011	9,176,787	9,707,438	10,007,567	(300,129)	(830,780)	2,353,556	76%	
Operating Income	(221,139)	(171,563)	788,471	(1,032,434)	317,224	(151,081)	(33,320)	117,761	(350,544)	999,114		
Fund Balance												
Beginning Balance (Unaudited)					5,913,571	5,913,571	5,913,571					
Audit Adjustment					-	41,333	41,333					
Operating Income					317,224	(151,081)	(33,320)					
Ending Fund Balance					6,230,795	5,803,823	5,921,584					
Fund Balance as a % of Expenses					68%	60%	59%					
KEY ASSUMPTIONS												
Enrollment Summary												
4-6					53	52	52	-	(1)			
7-8					141	132	132	-	(9)			
9-12					200	187	187	-	(13)			
Total Enrolled					394	371	371	-	(23)			
ADA %												
4-6					95.0%	93.0%	93.0%	0.0%	-2.0%			
7-8					95.0%	91.9%	91.9%	0.0%	-3.1%			
9-12					95.0%	93.0%	93.0%	0.0%	-2.0%			
Average ADA %					95.0%	92.6%	92.6%	0.0%	-2.4%			
ADA												
4-6					50.35	48.36	48.36	-	(1.99)			
7-8					133.95	121.30	121.30	-	(12.65)			
9-12					190.00	173.87	173.87	-	(16.13)			
Total ADA					374.30	343.53	343.53	-	(30.77)			
REVENUE												
LCFF Entitlement												
8011 Charter Schools General Purpose Entitlement - State Aid	247,308	188,148	188,148	1,899,065	3,100,021	2,889,073	2,889,073	-	(210,948)	990,008	66%	
8012 Education Protection Account Entitlement	-	-	260,344	808,436	995,185	913,374	913,374	-	(81,811)	104,938	89%	
8019 State Aid - Prior Years	(37,337)	-	-	(37,337)	-	-	-	-	-	37,337		
8096 Charter Schools in Lieu of Property Taxes	163,474	70,671	80,756	992,150	1,185,726	1,088,252	1,088,252	-	(97,475)	96,102	91%	

LALA-HS/MS
Income Statement
As of Apr FY2023

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		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUBTOTAL - LCFF Entitlement		373,445	258,819	529,248	3,662,314	5,280,932	4,890,698	4,890,698	-	(390,234)	1,228,384	75%
Federal Revenue												
8181	Special Education - Entitlement	12,623	4,255	3,991	73,165	91,561	83,344	84,141	797	(7,420)	10,976	87%
8220	Child Nutrition Programs	-	33,320	27,151	202,708	299,155	300,403	309,000	8,598	9,845	106,292	66%
8291	Title I	108,712	-	-	108,712	180,845	166,663	166,663	-	(14,182)	57,951	65%
8292	Title II	16,853	-	1,158	18,011	18,120	18,011	18,011	-	(109)	(0)	100%
8293	Title III	-	3,315	9,946	13,261	12,957	13,261	13,261	-	304	-	100%
8294	Title IV	-	-	3,439	6,878	13,318	13,754	13,754	-	436	6,876	50%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	44,052	-	-	44,052	237,941	399,286	696,181	296,894	458,240	652,129	6%
8297	PY Federal - Not Accrued	-	-	-	115	-	115	115	-	115	-	100%
SUBTOTAL - Federal Revenue		182,240	40,890	45,685	466,901	853,897	994,836	1,301,125	306,289	447,228	834,224	36%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	-	58,589	-	58,589	58,589	-	58,589	0	100%
8381	Special Education - Entitlement (State)	50,506	34,681	(4,480)	289,945	366,335	281,695	333,437	51,742	(32,898)	43,492	87%
8520	Child Nutrition - State	-	16,568	-	54,899	29,916	60,878	77,100	16,222	47,185	22,201	71%
8545	School Facilities Apportionments	-	217,790	-	309,234	397,808	397,808	397,808	-	-	88,574	78%
8550	Mandated Cost Reimbursements	-	-	-	12,500	13,510	13,510	13,510	-	-	1,010	93%
8560	State Lottery Revenue	-	-	30,573	47,555	92,653	85,036	85,036	-	(7,617)	37,482	56%
8590	All Other State Revenue	-	-	926,294	1,432,845	2,208,446	2,328,067	2,328,067	-	119,621	895,222	62%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	-	-	-	58,180	-	157,240	157,240	-	157,240	99,060	37%
8596	ASES	-	132,264	-	132,264	203,482	203,482	203,482	-	-	71,218	65%
SUBTOTAL - Other State Revenue		50,506	401,303	952,387	2,396,010	3,312,149	3,586,305	3,654,269	67,964	342,120	1,258,259	66%
Local Revenue												
8690	Other Local Revenue	-	-	-	-	-	-	12,255	12,255	12,255	12,255	0%
8699	All Other Local Revenue	-	-	-	0	-	-	-	-	-	(0)	
8714	Option 3 Grants	(1,382)	-	34,111	66,875	34,111	45,493	76,875	31,382	42,764	10,000	87%
SUBTOTAL - Local Revenue		(1,382)	-	34,111	66,875	34,111	45,493	89,130	43,637	55,020	22,256	75%
Fundraising and Grants												
8802	Donations - Private	-	-	-	2,369	11,923	10,660	10,660	-	(1,263)	8,291	22%
8803	Fundraising	1,334	12,246	328	27,107	1,000	28,364	28,364	-	27,364	1,257	96%
SUBTOTAL - Fundraising and Grants		1,334	12,246	328	29,476	12,923	39,024	39,024	-	26,101	9,548	76%
TOTAL REVENUE		606,143	713,258	1,561,759	6,621,577	9,494,012	9,556,357	9,974,247	417,890	480,235	3,352,670	66%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	129,811	149,498	147,079	1,204,695	1,750,712	1,631,932	1,619,913	12,019	130,799	415,218	74%
1103	Teacher - Substitute Pay	1,320	6,020	2,860	29,780	51,515	44,989	44,989	-	6,526	15,209	66%
1300	Certificated Supervisor & Administrator Salaries	14,676	17,076	15,276	152,758	205,309	205,309	205,309	-	-	52,551	74%
1900	Certificated Other Salaries	13,487	7,075	7,075	79,187	99,845	94,808	94,808	-	5,037	15,621	84%
SUBTOTAL - Certificated Salaries		159,293	179,669	172,290	1,466,420	2,107,381	1,977,038	1,965,019	12,019	142,362	498,599	75%
Classified Salaries												
2100	Classified Instructional Aide Salaries	16,920	19,635	12,925	143,487	196,346	200,650	191,480	9,170	4,865	47,993	75%
2400	Classified Clerical & Office Salaries	13,548	15,617	12,970	156,867	192,167	189,302	189,302	-	2,865	32,435	83%
2900	Classified Other Salaries	18,252	20,177	16,909	181,532	225,153	218,614	215,400	3,214	9,753	33,868	84%
2930	Other Classified - Maintenance/grounds	11,901	13,060	11,646	122,710	148,093	148,093	148,093	-	-	25,382	83%

LALA-HS/MS
Income Statement
As of Apr FY2023

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUBTOTAL - Classified Salaries	60,621	68,489	54,451	604,597	761,758	756,659	744,275	12,384	17,483	139,678	81%
Employee Benefits											
3100 STRS	30,167	31,815	32,426	261,487	393,683	368,787	366,492	2,296	27,191	105,005	71%
3300 OASDI-Medicare-Alternative	6,914	7,813	6,850	69,336	91,697	89,417	88,295	1,122	3,402	18,959	79%
3400 Health & Welfare Benefits	34,938	33,085	33,036	320,168	411,956	411,956	411,956	-	-	91,788	78%
3500 Unemployment Insurance	1,294	1,074	243	16,044	27,701	27,130	26,936	194	765	10,892	60%
3600 Workers Comp Insurance	2,656	2,997	-	24,253	38,733	36,905	36,575	329	2,158	12,323	66%
SUBTOTAL - Employee Benefits	75,968	76,784	72,554	691,287	963,769	934,194	930,253	3,941	33,516	238,966	74%
Books & Supplies											
4100 Approved Textbooks & Core Curricula Materials	-	-	-	16,412	16,800	16,800	16,800	-	-	388	98%
4200 Books & Other Reference Materials	19	-	-	1,089	2,850	2,850	2,850	-	-	1,761	38%
4300 Materials & Supplies	-	-	107	107	-	-	-	-	-	(107)	
4315 Custodial Supplies	910	2,607	2,098	10,986	13,000	15,000	16,500	(1,500)	(3,500)	5,514	67%
4320 Educational Software	-	8,360	10,500	134,164	156,957	161,313	161,313	-	(4,356)	27,149	83%
4325 Instructional Materials & Supplies	1,441	39	286	36,335	62,845	62,845	62,845	-	-	26,510	58%
4330 Office Supplies	2,600	1,876	4,434	42,508	37,000	40,000	43,000	(3,000)	(6,000)	492	99%
4335 PE Supplies	-	-	64	64	-	-	65	(65)	(65)	1	99%
4350 Uniforms	-	-	-	8,798	6,500	8,814	8,814	-	(2,314)	16	100%
4352 ASES	12,844	15,033	15,560	184,780	203,482	203,482	203,482	-	-	18,702	91%
4400 Noncapitalized Equipment	6,157	17,231	565	69,103	6,769	69,102	74,355	(5,253)	(67,586)	5,252	93%
4410 Classroom Furniture, Equipment & Supplies	378	-	-	10,734	14,296	10,993	10,993	-	3,303	259	98%
4710 Student Food Services	42,548	26,691	58,531	368,606	329,071	379,309	414,000	(34,691)	(84,930)	45,394	89%
SUBTOTAL - Books and Supplies	66,897	71,837	92,146	883,685	849,570	970,508	1,015,017	(44,509)	(165,447)	131,332	87%
Services & Other Operating Expenses											
5200 Travel & Conferences	710	410	525	8,767	10,000	10,000	10,600	(600)	(600)	1,833	83%
5300 Dues & Memberships	1,865	1,264	2,000	10,752	16,379	16,379	16,379	-	-	5,627	66%
5400 Insurance	7,661	7,661	7,661	112,274	88,423	116,000	126,000	(10,000)	(37,577)	13,726	89%
5605 Equipment Leases	3,075	1,727	2,103	19,117	23,586	23,586	23,586	-	-	4,469	81%
5610 Rent	49,673	49,673	49,673	496,726	596,071	596,071	596,071	-	-	99,345	83%
5615 Repairs and Maintenance - Building	4,485	4,485	8,970	51,805	60,161	60,161	60,161	-	-	8,356	86%
5617 Repairs and Maintenance - Other Equipment	-	-	-	26,374	30,000	30,000	30,000	-	-	3,626	88%
5807 Family Outreach	1,950	-	55	2,108	6,500	6,500	6,500	-	-	4,392	32%
5810 COVID Contracted Services (nursing, etc)	6,133	11,093	5,843	89,382	130,467	130,467	130,467	-	-	41,085	69%
5813 College Readiness Expense	-	2,058	-	3,292	43,517	43,517	43,517	-	-	40,226	8%
5815 Consultants - Instructional	211,931	236,165	191,090	1,808,118	1,469,991	1,801,542	1,978,956	(177,414)	(508,965)	170,837	91%
5820 Consultants: Non Instructional	28,485	28,870	22,735	237,153	270,079	320,328	320,328	-	(50,249)	83,175	74%
5824 District Oversight Fees	6,502	5,619	3,461	42,517	52,809	48,907	52,809	-	3,902	6,390	87%
5836 Fingerprinting	-	-	-	-	1,010	1,010	1,010	-	-	1,010	0%
5851 Marketing and Student Recruiting	-	-	-	-	4,500	4,500	4,500	-	-	4,500	0%
5858 CMO Fees Expense	-	-	-	-	550,519	475,134	518,714	(43,580)	31,806	518,714	0%
5860 Printing and Reproduction	-	-	283	369	2,715	2,715	2,715	-	-	2,346	14%
5863 Professional Development	19,958	-	15,693	130,910	142,750	146,836	146,836	-	(4,086)	15,926	89%
5866 Van Expenses	271	-	-	1,753	2,200	2,471	2,471	-	(271)	719	71%
5869 Special Education Contract Instructors	26,205	42,409	23,971	279,739	340,718	291,069	306,069	(15,000)	34,649	26,330	91%
5872 Special Education Encroachment	12,626	7,788	(98)	72,622	91,579	73,008	83,516	(10,508)	8,064	10,894	87%
5874 Sports	12,459	17,082	6,932	121,191	68,900	120,702	140,000	(19,298)	(71,100)	18,809	87%
5875 Staff Recruiting	800	1,431	2,675	14,261	14,594	14,594	14,594	-	-	333	98%
5877 Student Activities	15,395	14,495	4,192	44,886	25,000	49,435	57,000	(7,565)	(32,000)	12,114	79%
5878 Student Assessment	-	-	-	12,948	12,509	13,509	13,509	-	(1,000)	560	96%
5881 Student Information System	5,896	-	-	16,464	7,458	16,464	16,464	-	(9,006)	-	100%
5884 Substitutes	31,188	45,882	23,168	276,886	137,601	349,321	349,321	-	(211,720)	72,435	79%

LALA-HS/MS
Income Statement
As of Apr FY2023

		Actual			YTD	Budget						
		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5887	Technology Services	13,787	4,638	4,638	58,193	56,020	66,560	66,560	-	(10,540)	8,367	87%
5900	Communications	3,398	5,075	6,037	66,080	83,351	83,351	83,351	-	-	17,271	79%
5915	Postage and Delivery	49	218	239	3,335	6,400	6,400	6,400	-	-	3,065	52%
SUBTOTAL - Services & Other Operating Exp.		464,503	488,042	381,848	4,008,022	4,345,807	4,920,536	5,204,501	(283,965)	(858,694)	1,196,480	77%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	148,501	148,501	148,501	-	-	148,501	0%
Other Outflows												
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		827,282	884,821	773,288	7,654,011	9,176,787	9,707,438	10,007,567	(300,129)	(830,780)	2,353,556	76%

LALPA
Income Statement
As of Apr FY2023

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	317,152	199,295	377,126	2,770,254	3,944,804	3,539,274	3,539,274	-	(405,530)	769,020	78%
Federal Revenue	93,390	37,358	47,812	339,046	611,117	703,199	927,600	224,401	316,482	588,554	37%
Other State Revenues	38,370	280,987	176,654	1,465,936	2,511,723	2,651,562	2,715,069	63,507	203,346	1,249,134	54%
Local Revenues	(7,054)	-	15,098	29,206	15,098	22,152	37,333	15,181	22,235	8,127	78%
Fundraising and Grants	-	50	-	8,351	1,000	10,667	10,667	-	9,667	2,316	78%
Total Revenue	441,858	517,690	616,690	4,612,792	7,083,743	6,926,854	7,229,942	303,088	146,199	2,617,150	64%
Expenses											
Compensation and Benefits	222,671	219,120	203,943	2,057,624	2,793,851	2,697,350	2,740,370	(43,020)	53,481	682,746	75%
Books and Supplies	51,746	64,225	85,952	556,213	601,266	618,255	690,191	(71,935)	(88,925)	133,978	81%
Services and Other Operating Expenditures	308,099	300,944	314,744	2,853,516	3,357,848	3,478,881	3,707,605	(228,723)	(349,756)	854,089	77%
Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	582,516	584,289	604,640	5,467,352	6,854,601	6,896,122	7,239,801	(343,679)	(385,200)	1,772,449	76%
Operating Income	(140,658)	(66,599)	12,050	(854,560)	229,143	30,732	(9,859)	(40,591)	(239,001)	844,702	
Fund Balance											
Beginning Balance (Unaudited)					5,093,516	5,093,516	5,093,516				
Audit Adjustment					-	36,502	36,502				
Operating Income					229,143	30,732	(9,859)				
Ending Fund Balance					5,322,658	5,160,749	5,120,159				
Fund Balance as a % of Expenses					78%	75%	71%				
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					189	177	177	-	(12)		
4-6					113	101	101	-	(12)		
Total Enrolled					302	278	278	-	(24)		
ADA %											
K-3					96.0%	93.0%	93.0%	0.0%	-3.0%		
4-6					96.0%	93.4%	93.4%	0.0%	-2.6%		
Average ADA %					96.0%	93.2%	93.2%	0.0%	-2.8%		
ADA											
K-3					181.44	164.61	164.61	-	(16.83)		
4-6					108.48	94.36	94.36	-	(14.12)		
Total ADA					289.92	258.97	258.97	-	(30.95)		
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	192,959	146,197	146,197	1,475,251	2,164,185	1,948,742	1,948,742	-	(215,443)	473,491	76%
8012 Education Protection Account Entitlement	-	-	169,630	541,900	862,196	770,154	770,154	-	(92,043)	228,254	70%
8096 Charter Schools in Lieu of Property Taxes	124,193	53,098	61,299	753,103	918,423	820,378	820,378	-	(98,045)	67,275	92%
SUBTOTAL - LCFF Entitlement	317,152	199,295	377,126	2,770,254	3,944,804	3,539,274	3,539,274	-	(405,530)	769,020	78%
Federal Revenue											
8181 Special Education - Entitlement	9,590	3,189	3,028	55,537	70,920	62,829	63,430	601	(7,491)	7,893	88%

LALPA
Income Statement
As of Apr FY2023

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		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
8220	Child Nutrition Programs	-	28,883	21,989	168,808	242,083	233,073	260,000	26,927	17,917	91,192	65%
8291	Title I	76,056	-	-	76,056	142,862	146,854	146,854	-	3,992	70,798	52%
8292	Title II	7,744	-	5,233	12,977	26,222	12,977	12,977	-	(13,245)	-	100%
8293	Title III	-	5,286	14,745	20,031	21,879	21,142	21,142	-	(737)	1,111	95%
8294	Title IV	-	-	2,817	5,634	10,000	11,268	11,268	-	1,268	5,634	50%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	-	-	-	3	97,151	215,056	411,929	196,873	314,778	411,926	0%
SUBTOTAL - Federal Revenue		93,390	37,358	47,812	339,046	611,117	703,199	927,600	224,401	316,482	588,554	37%
Other State Revenue												
8319	Other State Apportionments - Prior Years	-	-	-	22,735	-	22,738	22,738	-	22,738	3	100%
8381	Special Education - Entitlement (State)	38,370	1,867	20,887	220,086	283,751	212,355	251,361	39,006	(32,389)	31,275	88%
8520	Child Nutrition - State	-	14,114	-	46,463	28,992	50,499	75,000	24,501	46,008	28,537	62%
8545	School Facilities Apportionments	-	165,808	-	235,427	330,205	305,983	305,983	-	(24,223)	70,556	77%
8550	Mandated Cost Reimbursements	-	-	-	5,136	5,632	5,632	5,632	-	-	496	91%
8560	State Lottery Revenue	-	-	27,064	48,097	71,766	64,105	64,105	-	(7,661)	16,008	75%
8590	All Other State Revenue	-	-	128,703	519,796	1,638,765	1,110,616	1,110,616	-	(528,149)	590,820	47%
8593	ELOP (Code prev used for Prop 39 Clean Energy)	-	-	-	268,998	-	727,022	727,022	-	727,022	458,024	37%
8596	ASES	-	99,198	-	99,198	152,612	152,612	152,612	-	-	53,414	65%
SUBTOTAL - Other State Revenue		38,370	280,987	176,654	1,465,936	2,511,723	2,651,562	2,715,069	63,507	203,346	1,249,134	54%
Local Revenue												
8690	Other Local Revenue	-	-	-	-	-	-	8,127	8,127	8,127	8,127	0%
8714	Option 3 Grants	(7,054)	-	15,098	29,206	15,098	22,152	29,206	7,054	14,108	0	100%
SUBTOTAL - Local Revenue		(7,054)	-	15,098	29,206	15,098	22,152	37,333	15,181	22,235	8,127	78%
Fundraising and Grants												
8802	Donations - Private	-	-	-	1,667	-	1,667	1,667	-	1,667	-	100%
8803	Fundraising	-	50	-	6,684	-	8,000	8,000	-	8,000	1,316	84%
8850	Donations - temporarily restricted	-	-	-	-	1,000	1,000	1,000	-	-	1,000	0%
SUBTOTAL - Fundraising and Grants		-	50	-	8,351	1,000	10,667	10,667	-	9,667	2,316	78%
TOTAL REVENUE		441,858	517,690	616,690	4,612,792	7,083,743	6,926,854	7,229,942	303,088	146,199	2,617,150	64%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	109,245	105,608	103,619	1,002,668	1,453,584	1,401,907	1,404,907	(3,000)	48,677	402,239	71%
1103	Teacher - Substitute Pay	220	-	110	330	11,400	11,400	11,400	-	-	11,070	3%
1300	Certificated Supervisor & Administrator Salaries	5,938	5,938	5,938	59,375	72,975	72,975	72,975	-	-	13,600	81%
1900	Certificated Other Salaries	9,546	6,008	6,008	78,839	114,260	100,320	100,320	-	13,940	21,481	79%
SUBTOTAL - Certificated Salaries		124,949	117,554	115,675	1,141,212	1,652,219	1,586,602	1,589,602	(3,000)	62,617	448,390	72%
Classified Salaries												
2100	Classified Instructional Aide Salaries	20,194	22,961	16,436	161,164	192,770	187,023	188,523	(1,500)	4,247	27,358	85%
2400	Classified Clerical & Office Salaries	7,340	8,105	7,196	88,443	111,497	108,632	108,632	-	2,865	20,189	81%
2900	Classified Other Salaries	7,780	8,957	7,906	74,830	76,692	70,154	89,273	(19,119)	(12,581)	14,443	84%
2930	Other Classified - Maintenance/grounds	6,924	7,570	6,446	60,800	59,579	59,579	74,894	(15,316)	(15,316)	14,095	81%
SUBTOTAL - Classified Salaries		42,238	47,593	37,983	385,237	440,537	425,387	461,322	(35,935)	(20,784)	76,084	84%
Employee Benefits												
3100	STRS	23,709	22,338	21,838	212,088	308,830	296,298	296,871	(573)	11,960	84,783	71%
3300	OASDI-Medicare-Alternative	5,259	5,199	4,636	51,001	59,847	57,737	60,529	(2,793)	(682)	9,528	84%

LALPA
Income Statement
As of Apr FY2023

		Actual			YTD	Budget						
		Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
3400	Health & Welfare Benefits	23,510	23,730	23,643	237,965	283,313	283,313	283,313	-	-	45,349	84%
3500	Unemployment Insurance	990	712	167	12,273	20,851	20,851	21,045	(194)	(194)	8,772	58%
3600	Workers Comp Insurance	2,016	1,994	-	17,848	28,252	27,162	27,687	(526)	565	9,839	64%
SUBTOTAL - Employee Benefits		55,484	53,973	50,285	531,175	701,094	685,361	689,446	(4,085)	11,648	158,271	77%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	15,672	50,982	50,982	50,982	-	-	35,310	31%
4200	Books & Other Reference Materials	9	-	-	2,451	5,000	5,000	5,000	-	-	2,549	49%
4315	Custodial Supplies	-	2,259	-	6,836	10,000	10,000	10,000	-	-	3,164	68%
4320	Educational Software	-	2,875	20,000	39,118	44,597	44,597	44,597	-	-	5,479	88%
4325	Instructional Materials & Supplies	1,014	-	24,000	30,653	24,000	22,000	46,000	(24,000)	(22,000)	15,347	67%
4330	Office Supplies	802	927	748	24,950	35,000	35,000	35,000	-	-	10,050	71%
4350	Uniforms	-	-	-	1,361	1,500	1,500	1,500	-	-	139	91%
4352	ASES	15,004	16,354	14,811	131,060	152,612	152,612	152,612	-	-	21,552	86%
4400	Noncapitalized Equipment	1,800	-	-	5,666	3,000	6,000	6,000	-	(3,000)	334	94%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	1,221	3,500	2,500	2,500	-	1,000	1,279	49%
4710	Student Food Services	33,116	41,811	26,393	297,224	271,075	288,065	336,000	(47,935)	(64,925)	38,776	88%
SUBTOTAL - Books and Supplies		51,746	64,225	85,952	556,213	601,266	618,255	690,191	(71,935)	(88,925)	133,978	81%
Services & Other Operating Expenses												
5200	Travel & Conferences	407	(11)	263	4,548	10,000	10,000	10,000	-	-	5,452	45%
5300	Dues & Memberships	127	966	1,000	6,120	8,100	8,100	8,100	-	-	1,980	76%
5400	Insurance	3,830	3,830	3,830	56,137	44,212	55,000	63,000	(8,000)	(18,788)	6,863	89%
5605	Equipment Leases	1,530	864	1,052	9,479	16,156	16,156	16,156	-	-	6,677	59%
5610	Rent	40,883	40,883	40,883	408,834	490,600	490,600	490,600	-	-	81,767	83%
5615	Repairs and Maintenance - Building	4,485	4,485	8,970	46,180	53,820	53,820	53,820	-	-	7,640	86%
5617	Repairs and Maintenance - Other Equipment	-	-	-	9,150	15,000	15,000	15,000	-	-	5,850	61%
5807	Family Outreach	-	-	28	79	4,000	4,000	4,000	-	-	3,921	2%
5810	COVID Contracted Services (nursing, etc)	3,067	5,547	2,922	44,691	53,844	53,844	53,844	-	-	9,153	83%
5815	Consultants - Instructional	186,610	177,560	162,458	1,584,758	1,430,050	1,583,051	1,680,000	(96,949)	(249,950)	95,242	94%
5820	Consultants: Non Instructional	10,495	8,317	6,667	74,513	147,626	142,626	142,626	-	5,000	68,113	52%
5824	District Oversight Fees	4,733	4,191	2,528	31,062	39,448	35,393	35,393	-	4,055	4,331	88%
5836	Fingerprinting	-	-	-	-	450	450	450	-	-	450	0%
5851	Marketing and Student Recruiting	-	-	-	-	2,500	2,500	2,500	-	-	2,500	0%
5858	CMO Fees Expense	-	-	-	-	426,414	358,179	391,032	(32,853)	35,381	391,032	0%
5860	Printing and Reproduction	-	-	142	142	2,000	2,000	2,000	-	-	1,858	7%
5863	Professional Development	2,416	-	254	76,693	154,000	154,000	154,000	-	-	77,307	50%
5866	Van Expenses	-	-	-	1,481	1,500	1,500	1,500	-	-	19	99%
5869	Special Education Contract Instructors	12,340	16,959	28,914	156,500	185,000	145,000	170,000	(25,000)	15,000	13,500	92%
5872	Special Education Encroachment	9,592	1,010	4,782	55,124	70,934	55,037	62,958	(7,921)	7,976	7,834	88%
5874	Sports	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5875	Staff Recruiting	400	716	1,338	7,131	7,297	7,297	7,297	-	-	166	98%
5877	Student Activities	276	2,032	1,963	8,929	26,500	26,500	26,500	-	-	17,571	34%
5878	Student Assessment	-	-	-	7,567	13,518	13,518	13,518	-	-	5,951	56%
5881	Student Information System	2,948	-	-	6,150	3,729	6,150	6,150	-	(2,421)	0	100%
5884	Substitutes	16,446	28,716	41,296	191,746	66,990	155,000	213,000	(58,000)	(146,010)	21,254	90%
5887	Technology Services	5,789	2,319	2,319	27,403	35,057	35,057	35,057	-	-	7,654	78%
5900	Communications	1,699	2,537	3,019	37,273	41,103	41,103	41,103	-	-	3,830	91%
5915	Postage and Delivery	24	22	120	1,827	3,000	3,000	3,000	-	-	1,173	61%
SUBTOTAL - Services & Other Operating Exp.		308,099	300,944	314,744	2,853,516	3,357,848	3,478,881	3,707,605	(228,723)	(349,756)	854,089	77%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%

LALPA
Income Statement
As of Apr FY2023

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	582,516	584,289	604,640	5,467,352	6,854,601	6,896,122	7,239,801	(343,679)	(385,200)	1,772,449	76%

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

	Actual			YTD	Budget							
	Feb	Mar	Apr		Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY												
Revenue												
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	21,000	21,000	21,000	21,000	21,000	0%
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	931	967	1,056	9,629	991,933	848,313	925,613	77,300	(66,320)	915,984	915,984	1%
Fundraising and Grants	-	83,731	161,051	244,782	-	262,682	262,682	-	262,682	17,900	17,900	93%
Total Revenue	931	84,698	162,107	254,411	991,933	1,110,995	1,209,295	98,300	217,362	954,884	954,884	21%
Expenses												
Compensation and Benefits	60,219	81,218	54,618	620,112	758,623	758,623	763,155	(4,532)	(4,532)	143,043	143,043	81%
Books and Supplies	-	-	377	908	3,356	3,356	3,356	-	-	2,447	2,447	27%
Services and Other Operating Expenditures	18,149	14,775	68,712	257,623	229,954	349,017	442,784	(93,767)	(212,830)	185,161	185,161	58%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	78,369	95,993	123,707	878,643	991,933	1,110,995	1,209,295	(98,299)	(217,362)	330,652	330,652	73%
Operating Income	(77,438)	(11,296)	38,400	(624,232)	0	(0)	0	0	(0)	624,233	624,233	
Fund Balance												
Beginning Balance (Unaudited)					12,216	12,216	12,216					
Audit Adjustment					-	(2,351)	(2,351)					
Operating Income					0	(0)	0					
Ending Fund Balance					12,217	9,865	9,865					
Fund Balance as a % of Expenses					1%	1%	1%					
KEY ASSUMPTIONS												
Enrollment Summary												
Total Enrolled					-	-	-	-	-	-	-	-
ADA %												
Average ADA %												
ADA												
Total ADA					-	-	-	-	-	-	-	-
REVENUE												
LCFF Entitlement												
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue												
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	-	-	-	-	-	-	21,000	21,000	21,000	21,000	21,000	0%
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	21,000	21,000	21,000	21,000	21,000	0%
Other State Revenue												
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue												
8660 Interest	931	967	1,056	9,629	15,000	15,000	15,867	867	867	6,238	6,238	61%
8721 CMO Fees Revenue	-	-	-	-	976,933	833,313	909,746	76,433	(67,187)	909,746	909,746	0%
SUBTOTAL - Local Revenue	931	967	1,056	9,629	991,933	848,313	925,613	77,300	(66,320)	915,984	915,984	1%

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

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v2 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Fundraising and Grants											
8802 Donations - Private	-	6,000	-	6,000	-	6,000	6,000	-	6,000	-	100%
8803 Fundraising	-	77,731	161,051	238,782	-	256,682	256,682	-	256,682	17,900	93%
SUBTOTAL - Fundraising and Grants	-	83,731	161,051	244,782	-	262,682	262,682	-	262,682	17,900	93%
TOTAL REVENUE	931	84,698	162,107	254,411	991,933	1,110,995	1,209,295	98,300	217,362	954,884	21%
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1300 Certificated Supervisor & Administrator Salaries	33,958	54,079	33,958	362,704	450,027	450,027	450,027	-	-	87,323	81%
1900 Certificated Other Salaries	-	-	-	-	0	0	0	-	-	0	0%
SUBTOTAL - Certificated Salaries	33,958	54,079	33,958	362,704	450,027	450,027	450,027	-	-	87,323	81%
Classified Salaries											
2300 Classified Supervisor & Administrator Salaries	11,133	11,133	11,133	110,733	133,000	133,000	133,000	-	-	22,267	83%
SUBTOTAL - Classified Salaries	11,133	11,133	11,133	110,733	133,000	133,000	133,000	-	-	22,267	83%
Employee Benefits											
3100 STRS	6,486	6,486	6,486	64,860	78,692	78,692	78,692	-	-	13,832	82%
3300 OASDI-Medicare-Alternative	1,417	2,053	1,359	14,647	19,058	19,058	19,058	-	-	4,411	77%
3400 Health & Welfare Benefits	4,752	4,752	4,752	46,722	52,794	52,794	52,794	-	-	6,072	88%
3500 Unemployment Insurance	264	266	(4,737)	(1,361)	1,714	1,714	1,714	-	-	3,075	-79%
3600 Workers Comp Insurance	541	783	-	5,140	7,871	7,871	7,871	-	-	2,731	65%
3900 Other Employee Benefits	1,667	1,667	1,667	16,667	15,468	15,468	20,000	(4,532)	(4,532)	3,333	83%
SUBTOTAL - Employee Benefits	15,128	16,006	9,527	146,675	175,596	175,596	180,128	(4,532)	(4,532)	33,453	81%
Books & Supplies											
4200 Books & Other Reference Materials	-	-	-	-	39	39	39	-	-	39	0%
4325 Instructional Materials & Supplies	-	-	118	118	-	-	118	(118)	(118)	-	100%
4330 Office Supplies	-	-	259	632	1,402	1,402	1,284	118	118	652	49%
4400 Noncapitalized Equipment	-	-	-	159	1,915	1,915	1,915	-	-	1,756	8%
SUBTOTAL - Books and Supplies	-	-	377	908	3,356	3,356	3,356	(0)	(0)	2,447	27%
Services & Other Operating Expenses											
5200 Travel & Conferences	42	3,076	438	4,042	5,260	5,260	5,260	-	-	1,218	77%
5300 Dues & Memberships	-	-	-	470	2,327	2,327	2,327	-	-	1,857	20%
5803 Accounting Fees	-	-	3,434	37,217	26,488	34,000	40,000	(6,000)	(13,512)	2,783	93%
5807 Family Outreach	-	-	-	-	1,050	1,050	1,050	-	-	1,050	0%
5809 Banking Fees	-	32	4	61	448	448	448	-	-	387	14%
5812 Business Services	6,071	1,240	-	47,924	76,906	76,906	76,906	-	-	28,982	62%
5820 Consultants; Non Instructional	2,400	2,400	2,400	24,000	28,800	53,800	53,800	-	(25,000)	29,800	45%
5839 Fundraising Expenses	3,750	2,274	55,234	86,551	-	86,551	86,551	-	(86,551)	0	100%
5845 Legal Fees	-	-	228	3,127	30,000	30,000	25,000	5,000	5,000	21,873	13%
5848 Licenses and Other Fees	-	-	-	-	-	-	80,400	(80,400)	(80,400)	80,400	0%
5857 Payroll Fees	5,737	5,628	5,613	51,862	50,002	50,002	62,000	(11,999)	(11,999)	10,138	84%
5860 Printing and Reproduction	-	-	369	369	-	-	369	(369)	(369)	-	100%
5863 Professional Development	150	125	993	2,000	7,093	7,093	7,093	-	-	5,093	28%
5899 Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900 Communications	-	-	-	-	1,229	1,229	1,229	-	-	1,229	0%
5915 Postage and Delivery	-	-	-	-	326	326	326	-	-	326	0%

Home Office
Income Statement
As of Apr FY2023

	Actual			YTD	Budget						
	Feb	Mar	Apr	Actual YTD	Approved Budget v2	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v2 vs.	Current Forecast Remaining	% Current Forecast Spent
								Current Forecast	Current Forecast		
SUBTOTAL - Services & Other Operating Exp.	18,149	14,775	68,712	257,623	229,954	349,017	442,784	(93,767)	(212,830)	185,161	58%
Capital Outlay & Depreciation											
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	78,369	95,993	123,707	878,643	991,933	1,110,995	1,209,295	(98,299)	(217,362)	330,652	73%

LALA
FY24 Final Budget Draft 6/7/23
As of Apr FY2023

Year 2 2023-24				
Apr MR Forecast				
LALA-HS	LALA-MS	LALPA	Home Office	Total

SUMMARY

Revenue					
LCFF Entitlement	3,144,583	2,491,006	4,100,186	-	9,735,775
Federal Revenue	301,893	324,383	538,938	-	1,165,214
Other State Revenues	570,887	870,368	1,687,531	-	3,128,787
Local Revenues	-	-	-	1,037,516	1,037,516
Fundraising and Grants	1,000	-	-	-	1,000
Total Revenue	4,018,363	3,685,758	6,326,655	1,037,516	15,068,292

Expenses					
Compensation and Benefits	2,206,411	1,565,137	3,025,584	781,089	7,578,221
Books and Supplies	458,006	620,303	700,092	3,238	1,781,640
Services and Other Operating Expenditures	1,554,415	1,521,416	2,529,083	253,188	5,858,103
Depreciation	76,743	71,758	101,636	-	250,137
Other Outflows	-	-	-	-	-
Total Expenses	4,295,575	3,778,615	6,356,395	1,037,516	15,468,101

Operating Income	(277,212)	(92,857)	(29,740)	0	(399,809)
		(370,069)			

Fund Balance					
Beginning Balance (Unaudited)	59,052	5,862,532	5,120,159	9,865	11,051,608
Audit Adjustment					-
Beginning Balance (Audited)	59,052	5,862,532	5,120,159	9,865	11,051,608
Operating Income	(277,212)	(92,857)	(29,740)	0	(399,809)

Ending Fund Balance	(218,160)	5,769,675	5,090,419	9,865	10,651,799
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Total Revenue Per ADA	21,604	20,859	22,791		23,533
Total Expenses Per ADA	23,094	21,384	22,898		24,158
Operating Income Per ADA	(1,490)	(526)	(107)		(624)
Fund Balance as a % of Expenses	-5%	153%	80%	1%	69%

LALA
FY24 Final Budget Draft 6/7/23
As of Apr FY2023

Year 2				
2023-24				
Apr MR Forecast				
LALA-HS	LALA-MS	LALPA	Home Office	Total

Key Assumptions

Enrollment Breakdown

TK	-	-	15	-	15
K	-	-	46	-	46
1	-	-	42	-	42
2	-	-	36	-	36
3	-	-	51	-	51
4	-	-	52	-	52
5	-	-	56	-	56
6	-	56	-	-	56
7	-	68	-	-	68
8	-	66	-	-	66
9	66	-	-	-	66
10	38	-	-	-	38
11	49	-	-	-	49
12	47	-	-	-	47
Total Enrolled	200	190	298	-	688

ADA %

K-3			93.0%		93.0%
4-6		93.0%	93.4%		93.3%
7-8		93.0%			93.0%
9-12	93.0%				93.0%
Average ADA %	93.0%	93.0%	93.2%		93.1%

ADA

K-3	-	-	176.7	-	176.7
4-6	-	52.1	100.9	-	153.0
7-8	-	124.6	-	-	124.6
9-12	186.0	-	-	-	186.0
Total ADA	186.0	176.7	277.6	-	640.3

LALA
FY24 Final Budget Draft 6/7/23
As of Apr FY2023

Year 2 2023-24				
Apr MR Forecast				
LALA-HS	LALA-MS	LALPA	Home Office	Total

REVENUE

LCFF Entitlement

8011	Charter Schools General Purpose Entitlement - State Aid	2,020,177	1,422,821	2,327,372	-	5,770,370
8012	Education Protection Account Entitlement	535,185	508,426	893,419	-	1,937,031
8096	Charter Schools in Lieu of Property Taxes	589,220	559,759	879,395	-	2,028,374
SUBTOTAL - LCFF Entitlement		3,144,583	2,491,006	4,100,186	-	9,735,775

Federal Revenue

8181	Special Education - Entitlement	45,557	43,279	67,993	-	156,829
8220	Child Nutrition Programs	148,697	177,054	278,704	-	604,456
8291	Title I	85,502	81,161	146,854	-	313,517
8292	Title II	8,675	9,336	12,977	-	30,988
8293	Title III	6,803	6,458	21,142	-	34,403
8294	Title IV	6,659	7,095	11,268	-	25,022
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE	-	-	-	-	-
8297	PY Federal - Not Accrued	-	-	-	-	-
SUBTOTAL - Federal Revenue		301,893	324,383	538,938	-	1,165,214

Other State Revenue

8319	Other State Apportionments - Prior Years	-	-	-	-	-
8381	Special Education - Entitlement (State	180,535	171,509	269,444	-	621,488
8520	Child Nutrition - State	39,688	41,660	80,395	-	161,743
8545	School Facilities Apportionments	201,172	201,174	341,847	-	744,193
8550	Mandated Cost Reimbursements	9,592	3,368	5,141	-	18,101
8560	State Lottery Revenue	46,042	43,740	68,716	-	158,498
8590	All Other State Revenue	93,857	92,967	110,692	-	297,516
8593	ELOP (Code prev used for Prop 39 Clean Energy)	-	112,470	658,684	-	771,153
8596	ASES	-	203,482	152,612	-	356,094
SUBTOTAL - Other State Revenue		570,887	870,368	1,687,531	-	3,128,787

Local Revenue

8660	Interest	-	-	-	15,000	15,000
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LALA
FY24 Final Budget Draft 6/7/23
As of Apr FY2023

Year 2 2023-24					
Apr MR Forecast					
	LALA-HS	LALA-MS	LALPA	Home Office	Total
8721 CMO Fees Revenue	-	-	-	1,022,516	1,022,516
SUBTOTAL - Local Revenue	-	-	-	1,037,516	1,037,516
Fundraising and Grants					
8802 Donations - Private	1,000	-	-	-	1,000
SUBTOTAL - Fundraising and Grants	1,000	-	-	-	1,000
TOTAL REVENUE	4,018,363	3,685,758	6,326,655	1,037,516	15,068,292

LALA
FY24 Final Budget Draft 6/7/23
As of Apr FY2023

Year 2 2023-24				
Apr MR Forecast				
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
1103	Teacher - Substitute Pay	-	11,400	11,400	-	22,800
1300	Certificated Supervisor & Administrator Salaries	117,900	127,775	124,975	458,100	828,750
1900	Certificated Other Salaries	87,720	584	74,200	0	162,504
SUBTOTAL - Certificated Salaries		1,248,310	833,846	1,782,897	458,100	4,323,153

Classified Salaries

2100	Classified Instructional Aide Salaries	68,324	93,582	197,975	-	359,880
2300	Classified Supervisor & Administrator Salaries	-	-	-	133,000	133,000
2400	Classified Clerical & Office Salaries	135,089	58,784	110,416	-	304,288
2900	Classified Other Salaries	129,083	80,077	94,894	-	304,054
2930	Other Classified - Maintenance/grounds	80,240	69,226	87,851	-	237,317
SUBTOTAL - Classified Salaries		412,736	301,668	491,136	133,000	1,338,540

Employee Benefits

3100	STRS	233,313	155,552	333,790	80,125	802,779
3300	OASDI-Medicare-Alternative	51,335	36,374	65,613	19,210	172,532
3400	Health & Welfare Benefits	224,302	212,371	300,312	55,961	792,946
3500	Unemployment Insurance	13,990	9,998	21,137	1,714	46,838
3600	Workers Comp Insurance	22,424	15,329	30,699	7,980	76,433
3900	Other Employee Benefits	-	-	-	25,000	25,000
SUBTOTAL - Employee Benefits		545,365	429,623	751,551	189,989	1,916,528

Books & Supplies

4100	Approved Textbooks & Core Curricula Materials	3,300	13,500	10,000	-	26,800
4200	Books & Other Reference Materials	350	2,500	5,000	39	7,889
4315	Custodial Supplies	3,500	10,000	10,000	-	23,500
4320	Educational Software	114,943	45,421	29,482	-	189,845

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FY24 Final Budget Draft 6/7/23

As of Apr FY2023

Year 2					
2023-24					
Apr MR Forecast					
	LALA-HS	LALA-MS	LALPA	Home Office	Total
4325 Instructional Materials & Supplies	33,115	25,000	24,000	-	82,115
4330 Office Supplies	20,000	17,000	35,000	1,284	73,284
4350 Uniforms	4,314	4,500	1,500	-	10,314
4352 ASES	-	203,482	152,612	-	356,094
4400 Noncapitalized Equipment	67,127	62,517	69,827	1,915	201,386
4410 Classroom Furniture, Equipment & Supplies	614	10,379	2,500	-	13,493
4710 Student Food Services	210,744	226,004	360,171	-	796,919
SUBTOTAL - Books and Supplies	458,006	620,303	700,092	3,238	1,781,640

Services & Other Operating Expenses

5200 Travel & Conferences	5,000	5,000	10,000	5,260	25,260
5300 Dues & Memberships	9,209	7,170	8,100	2,327	26,806
5400 Insurance	63,000	63,000	63,000	-	189,000
5605 Equipment Leases	9,923	13,663	16,156	-	39,742
5610 Rent	308,284	308,288	506,441	-	1,123,013
5615 Repairs and Maintenance - Building	6,341	53,820	53,820	-	113,981
5617 Repairs and Maintenance - Other Equipment	18,000	12,000	15,000	-	45,000
5803 Accounting Fees	-	-	-	40,000	40,000
5807 Family Outreach	2,500	4,000	-	1,050	7,550
5809 Banking Fees	-	-	-	448	448
5810 COVID Contracted Services (nursing, etc)	57,000	57,000	57,000	-	171,000
5812 Business Services	-	-	-	79,630	79,630
5813 College Readiness Expense	22,809	20,708	-	-	43,517
5815 Consultants - Instructional	46,987	165,610	679,634	-	892,231
5820 Consultants: Non Instructional	137,019	141,019	142,626	28,800	449,463
5824 District Oversight Fees	31,446	24,910	41,002	-	97,358
5836 Fingerprinting	500	510	450	-	1,460
5845 Legal Fees	-	-	-	25,000	25,000
5851 Marketing and Student Recruiting	2,000	2,500	2,500	-	7,000
5857 Payroll Fees	-	-	-	62,000	62,000
5858 CMO Fees Expense	297,029	282,178	443,309	-	1,022,516
5860 Printing and Reproduction	1,500	1,215	2,000	-	4,715
5863 Professional Development	12,500	9,750	38,734	7,093	68,077

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FY24 Final Budget Draft 6/7/23

As of Apr FY2023

Year 2					
2023-24					
Apr MR Forecast					
	LALA-HS	LALA-MS	LALPA	Home Office	Total
5866 Van Expenses	271	2,200	1,500	-	3,971
5869 Special Education Contract Instructors	168,718	138,000	170,000	-	476,718
5872 Special Education Encroachment	45,218	42,958	67,487	-	155,663
5874 Sports	130,000	10,000	10,000	-	150,000
5875 Staff Recruiting	7,297	7,297	7,297	-	21,891
5877 Student Activities	20,000	15,000	26,500	-	61,500
5878 Student Assessment	6,255	7,254	8,518	-	22,027
5881 Student Information System	8,232	8,232	6,150	-	22,614
5884 Substitutes	52,900	46,300	72,700	-	171,900
5887 Technology Services	34,900	31,660	35,057	-	101,617
5899 Miscellaneous Operating Expenses	-	-	-	25	25
5900 Communications	46,976	36,375	41,103	1,229	125,683
5915 Postage and Delivery	2,600	3,800	3,000	326	9,726
SUBTOTAL - Services & Other Operating Exp.	1,554,415	1,521,416	2,529,083	253,188	5,858,103
Depreciation Expense					
6900 Depreciation	76,743	71,758	101,636	-	250,137
SUBTOTAL - Depreciation Expense	76,743	71,758	101,636	-	250,137
TOTAL EXPENSES	4,295,575	3,778,615	6,356,395	1,037,516	15,468,101