

# Los Angeles Leadership Academy

## Monthly Financial Update

### 2020-21 Year-end Unaudited and 2021-22 Forecast Update

KRISTIN DIETZ

SEPTEMBER 16, 2021



1. June 2021 Year-end Unaudited Actuals
2. 2021-2022 Forecast Update
3. Other Items
4. Exhibits

# 2020-21 Unaudited Actuals



## FY20-21 Consolidated Net Income \$2.2M, +\$205K ahead of budget

### COVID-19

- Net results stronger than expected
- Reduced expenses due to school continued closure

### ADA

- P-2 ADA hold harmless, funded based on FY19-20 ADA, with growth adjustments

### Late adjustments

- Auditors may find additional adjustments during their review that would impact amounts

# FY20-21 Unaudited Actuals – By Site

		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
		<b>FY20-21 Unaudited Actual</b>				
Revenue	LCOFF Entitlement	5,289,343	3,422,053	-		8,711,396
	Federal Revenue	2,100,752	1,517,367	-		3,618,120
	Other State Revenues	1,059,262	730,988	-		1,790,250
	Local Revenues	22,426	9,287	853,641	(853,641)	31,713
	Fundraising and Grants	-	25,605	-		25,605
	<b>Total Revenue</b>	<b>8,471,784</b>	<b>5,705,300</b>	<b>853,641</b>	<b>(853,641)</b>	<b>14,177,084</b>
Expenses	Comp and Benefits	3,933,107	2,579,950	717,394		7,230,451
	Books and Supplies	722,595	667,011	1,311		1,390,917
	Services and Other Ops	2,317,643	1,433,796	145,064	(853,641)	3,042,863
	Depreciation	153,477	98,881	-		252,358
	<b>Total Expenses</b>	<b>7,126,823</b>	<b>4,779,638</b>	<b>863,769</b>	<b>(853,641)</b>	<b>11,916,589</b>
	<b>Operating Income</b>	<b>1,344,961</b>	<b>925,662</b>	<b>(10,128)</b>	<b>-</b>	<b>2,260,495</b>
Fund Balance	Beginning Balance (Unaudited)	5,504,053	4,089,022	19,995		9,613,070
	Operating Income	1,344,961	925,662	(10,128)		2,260,495
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>6,849,014</b>	<b>5,014,684</b>	<b>9,867</b>		<b>11,873,565</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>96.10%</b>	<b>104.92%</b>	<b>1.14%</b>		<b>99.64%</b>
	Enrollment	480	325	-		805
	ADA (PY P2 ADA Hold Harmless)**	455	308	-		762
	Forecasted UPP	424	259	-		683
	Forecasted UPP % (LAUSD cap = 85.47%)	81.1%	99.0%			

# FY20-21 Unaudited Actuals vs. Approved Budget



**Forecast increased \$205K from Approved Budget, expense savings due to school closure**

		2020-21	2020-21	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	8,718,035	8,711,396	(6,639)
	Federal Revenue	3,825,563	3,618,120	(207,444)
	Other State Revenues	1,800,961	1,790,250	(10,711)
	Local Revenues	854,789	885,354	30,565
	Fundraising and Grants	25,000	25,605	605
	<b>Total Revenue</b>	<b>15,224,348</b>	<b>15,030,725</b>	<b>(193,623)</b>
Expenses	Comp and Benefits	7,296,853	7,230,451	(66,402)
	Books and Supplies	1,825,864	1,390,917	(434,947)
	Services and Other Ops	3,825,728	3,896,504	70,775
	Depreciation	220,285	252,358	32,073
	<b>Total Expenses</b>	<b>13,168,731</b>	<b>12,770,230</b>	<b>(398,501)</b>
	<b>Operating Income</b>	<b>2,055,617</b>	<b>2,260,495</b>	<b>204,878</b>
	Beginning Balance (Unaudited)	9,613,070	9,613,070	-
	Operating Income	2,055,617	2,260,495	204,878
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>11,668,687</b>	<b>11,873,565</b>	<b>(204,878)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>92.98%</b>	<b>-26.81%</b>
	<b>ADA</b>	<b>762.00</b>	<b>762.00</b>	<b>-</b>

# FY20-21 Unaudited Actuals – LALA (MS/HS)



## UA operating income \$1.34M, +\$190K higher than Budget

		2020-21	2020-21	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	5,314,427	5,289,343	(25,084)
	Federal Revenue	2,242,350	2,100,752	(141,598)
	Other State Revenues	1,045,693	1,059,262	13,569
	Local Revenues	-	22,426	22,426
	Fundraising and Grants	-	-	-
	<b>Total Revenue</b>	<b>8,602,470</b>	<b>8,471,784</b>	<b>(130,686)</b>
Expenses	Comp and Benefits	4,052,352	3,933,107	(119,245)
	Books and Supplies	1,012,356	722,595	(289,761)
	Services and Other Ops	2,242,724	2,317,643	74,920
	Depreciation	139,730	153,477	13,747
	<b>Total Expenses</b>	<b>7,447,163</b>	<b>7,126,823</b>	<b>(320,340)</b>
	<b>Operating Income</b>	<b>1,155,307</b>	<b>1,344,961</b>	<b>189,654</b>
	Beginning Balance (audited)	5,504,053	5,504,053	-
	Operating Income	1,155,307	1,344,961	189,654
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>6,659,360</b>	<b>6,849,014</b>	<b>(189,654)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>96.10%</b>	<b>-29.19%</b>
	<b>ADA</b>	<b>454.50</b>	<b>454.50</b>	<b>-</b>

# FY20-21 Variance Details – LALA (MS/HS)



## One-time expenses, offset by savings due to school closure

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(25,084)	Rate/UPP change
Nutrition Program	(227,427)	Reduced participation, offset by expenses
State Revenue - SB740	26,054	Proration increased
State revenues - Other State	73,344	ASES, Lottery rate adj, SpEd rate adj
Local	22,426	Opt3 grant, misc refunds
Compensation and benefits	119,245	Final staff costs savings, open positions
Food supplies	285,396	Reduced participation, offset by revenues
SpEd contractors	130,662	Reduced need, no in person instruction
Consultants	(300,010)	Nursing, tutoring, other services - one-time funding
Professional development	34,371	Budget not fully utilized
Legal	12,510	Budget not fully utilized
Building repairs	40,045	Reduced due to no in person instruction
Other services & operating	11,869	Misc actuals less than budget
Depreciation expense	(13,747)	Adjust capex for updated placed in service timing
	<b>189,654</b>	<b>Total Change - UAR vs. Approved Budget</b>



# FY20-21 Unaudited Actuals - LALPA



## UA operating income \$926K, +\$25K higher than Budget

		2020-21	2020-21	\$ Change
		Approved Budget	Unaudited Actual	
Revenue	LCFF Entitlement	3,403,608	3,422,053	18,445
	Federal Revenue	1,583,213	1,517,367	(65,846)
	Other State Revenues	755,268	730,988	(24,280)
	Local Revenues	-	9,287	9,287
	Fundraising and Grants	25,000	25,605	605
	<b>Total Revenue</b>	<b>5,767,089</b>	<b>5,705,300</b>	<b>(61,789)</b>
Expenses	Comp and Benefits	2,556,159	2,579,950	23,791
	Books and Supplies	811,078	667,011	(144,067)
	Services and Other Ops	1,418,988	1,433,796	14,808
	Depreciation	80,555	98,881	18,326
	<b>Total Expenses</b>	<b>4,866,780</b>	<b>4,779,638</b>	<b>(87,142)</b>
	<b>Operating Income</b>	<b>900,310</b>	<b>925,662</b>	<b>25,352</b>
	Beginning Balance (Unaudited)	4,089,022	4,089,022	-
	Operating Income	900,310	925,662	25,352
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>4,989,332</b>	<b>5,014,684</b>	<b>(25,352)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.05%</b>	<b>104.92%</b>	<b>-35.14%</b>
	<b>ADA</b>	<b>307.50</b>	<b>307.50</b>	<b>-</b>

# FY20-21 Variance Details – LALPA

## One-time expenses, offset by savings due to school closure

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	18,445	Rate/UPP change
Nutrition Program	(101,623)	Reduced participation, offset by expenses
State Revenue - SB740	23,938	Proration increased
State revenues - Other State	(11,836)	ASES, Lottery rate adj, SpEd rate adj
Local	9,287	Opt3 grant, misc refunds
Compensation and benefits	(7,930)	Small adj to classified salaries
Food supplies	161,703	Reduced participation, offset by revenues
SpEd contractors	90,751	Reduced need, no in person instruction
Consultants	(184,257)	Nursing, tutoring, other services - one-time funding
Legal	13,731	Budget not fully utilized
Building repairs	26,582	Reduced due to no in person instruction
Other services & operating	4,887	Misc actuals less than budget
Depreciation expense	(18,326)	Adjust capex for updated placed in service timing
	<b>25,352</b>	<b>Total Change - UAR vs. Approved Budget</b>

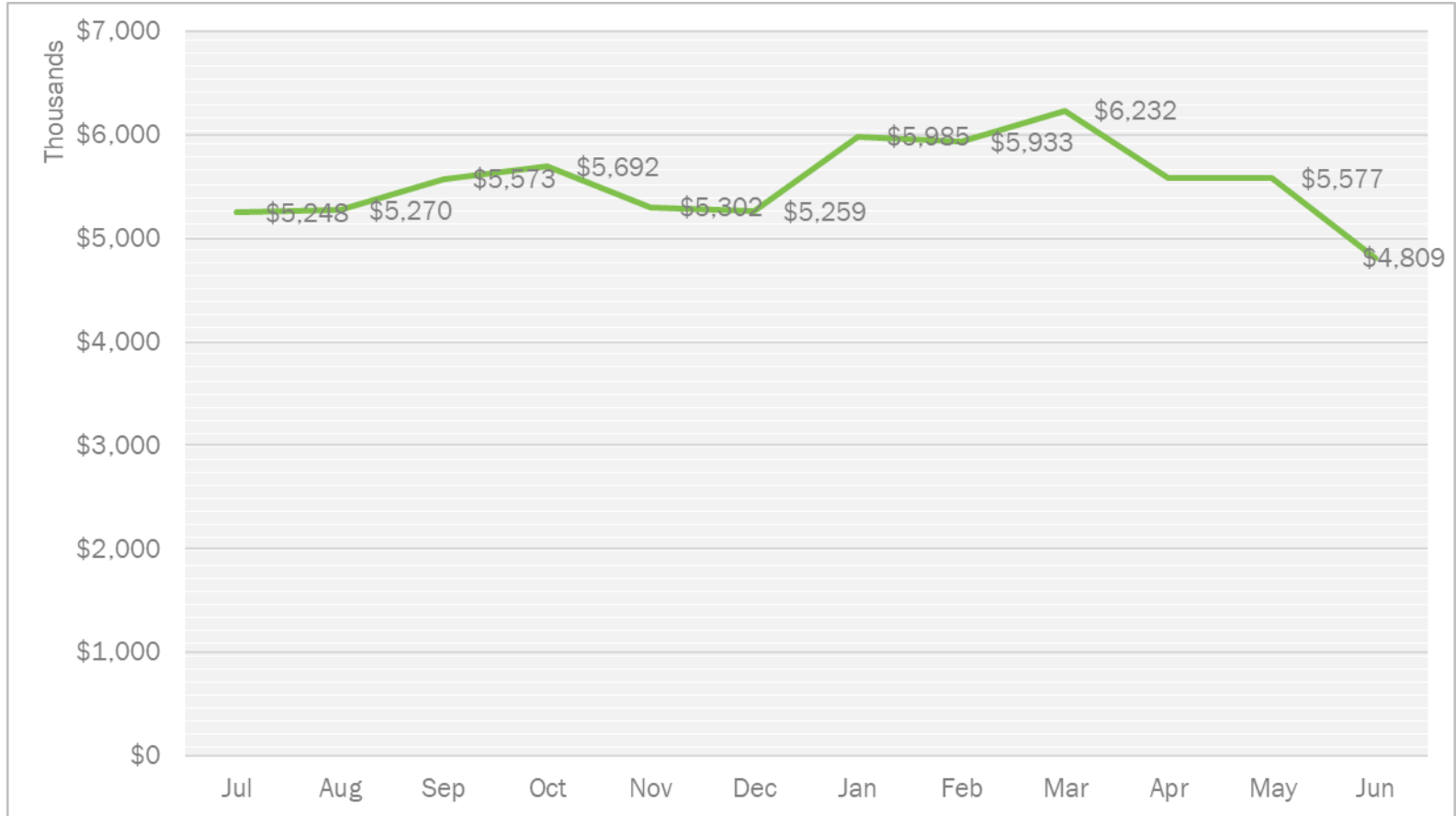
# FY20-21 Unaudited Actuals – Home Office

## Savings in legal, other, offset by additional staffing costs

		2020-21	2020-21	Variance
		Approved Budget	Unaudited Actual	
Revenue	Local Revenues	854,789	853,641	(1,148)
	Fundraising and Grants	0	0	-
	<b>Total Revenue</b>	<b>854,789</b>	<b>853,641</b>	<b>(1,148)</b>
Expenses	Comp and Benefits	688,342	717,394	29,052
	Books and Supplies	2,430	1,311	(1,119)
	Services and Other Ops	164,017	145,064	(18,953)
	Depreciation	-	-	-
	<b>Total Expenses</b>	<b>854,789</b>	<b>863,769</b>	<b>8,980</b>
<b>Operating Income</b>		<b>0</b>	<b>(10,128)</b>	<b>(10,128)</b>
	Beginning Balance (Audited)	19,995	19,995	
	Operating Income	0	(10,128)	(10,128)
<b>Ending Fund Balance (incl. Depreciation)</b>		<b>19,995</b>	<b>9,867</b>	<b>10,128</b>
<b>Ending Fund Balance as % of Expenses</b>		<b>2.34%</b>	<b>1.14%</b>	<b>104.78%</b>

# 2020-2021 Cash Flow - Consolidated

**Cash balance is steady - consolidated balance of \$4.8M as of 6/30/21**

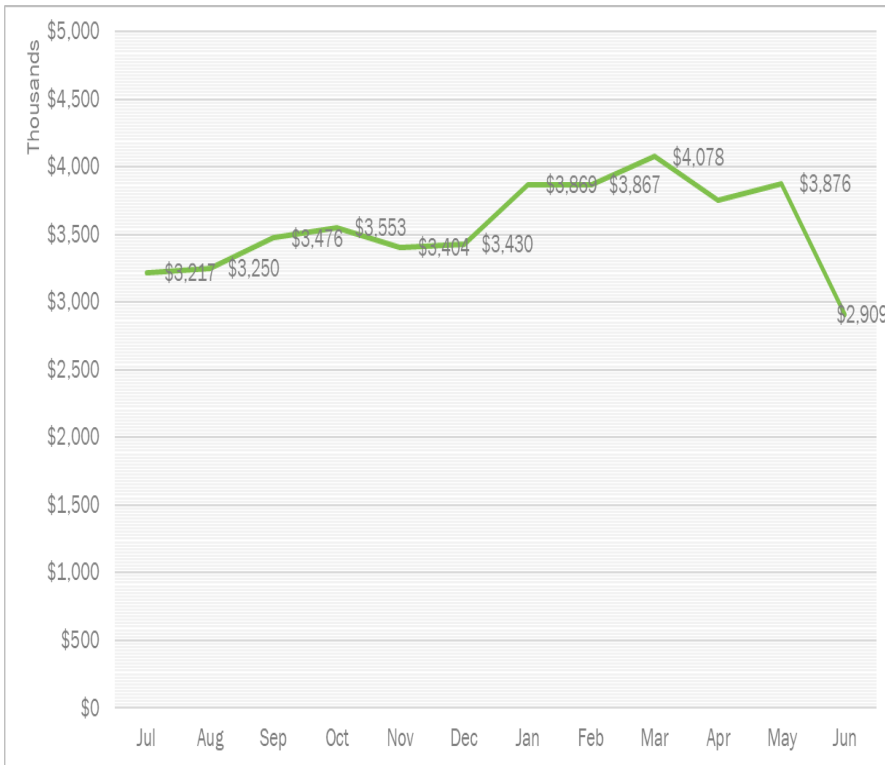


Ended year with 40% reserve in cash,  
147 days (4.9 months) cash on hand – strong balance, despite deferrals

# 2020-2021 Cash Flow By Charter

## LALA MS/HS

cash balance \$2.9M and as of 6/30/21



## LALPA

cash balance \$1.9M as of 6/30/21



Year-end cash balance of 41% reserve for LALA (149 days cash on hand), and 39% reserve for LALPA (144 days cash on hand)

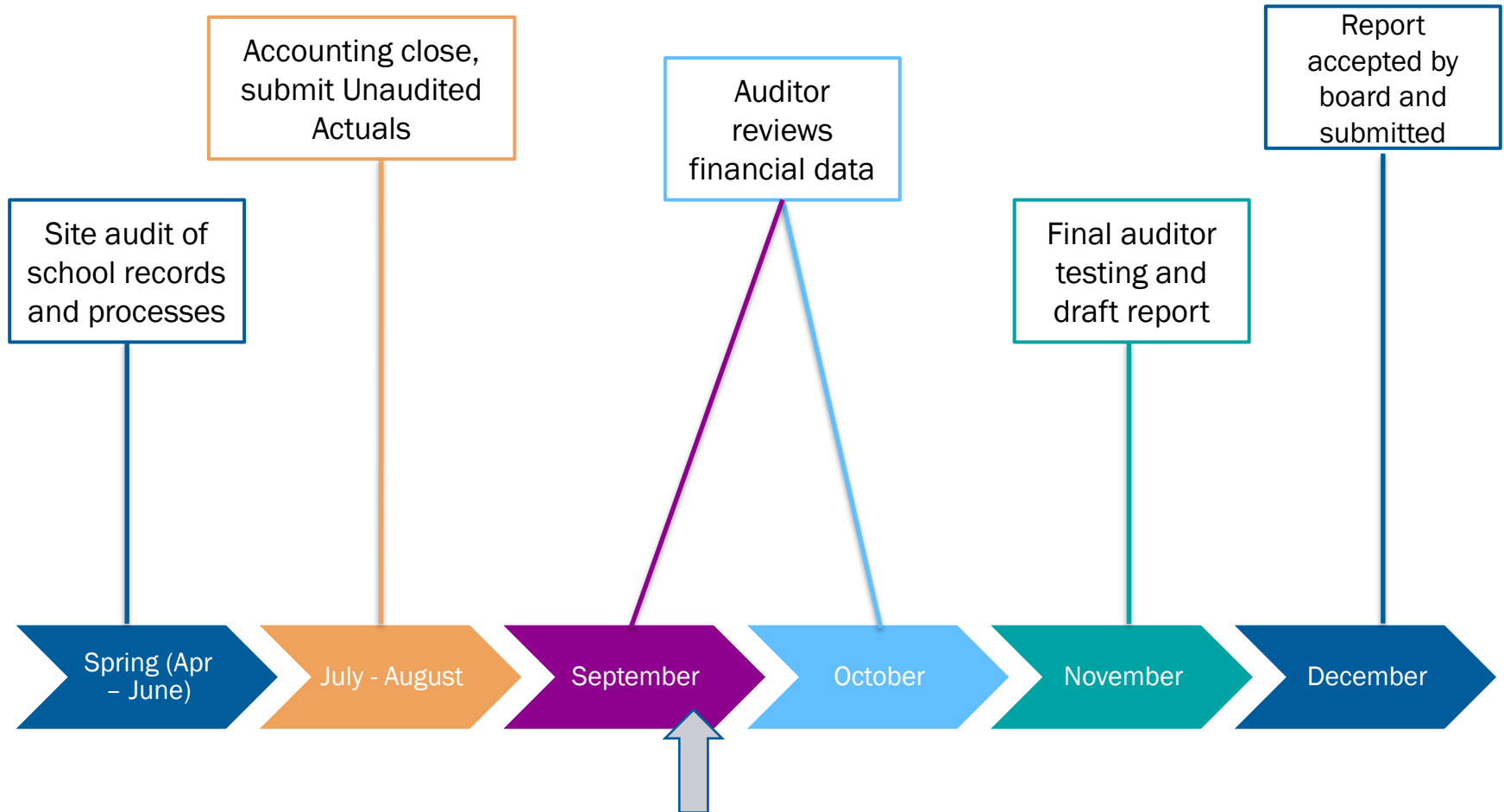
# Balance Sheet – Consolidated as of June 2021

## What the Organization owns and owes as of 6/30/21 (Unaudited)

		LALA-MS/HS	LALPA	Home Office	Total 6/30/21 (Unaudited)	Total 6/30/20 (Audited)	YTD CHANGE
Assets	Cash Balance	2,908,941	1,887,311	96,422	4,892,674	5,291,510	(398,836)
	Accounts Receivable	1,779,324	1,229,815	-	3,009,139	956,330	2,052,809
	Prepays and Other Assets	129,614	104,983	-	234,597	153,692	80,905
	Fixed Assets, Net	3,929,393	2,392,057	-	6,321,450	6,449,576	(128,126)
	<b>Total Assets</b>	<b>8,747,272</b>	<b>5,614,166</b>	<b>96,422</b>	<b>14,457,860</b>	<b>12,851,108</b>	<b>1,606,752</b>
Liabilities & Equity	Accounts Payable	247,513	37,034	-	284,547	200,142	84,405
	Current Loans and Other Payables	723,746	562,448	86,556	1,372,750	631,896	740,854
	Long-Term Loans and Other Liabilities	927,000	-	-	927,000	2,406,000	(1,479,000)
	Beginning Net Assets	5,504,053	4,089,022	19,995	9,613,070	9,897,051	(283,981)
	Net Income (Loss) to Date	1,344,961	925,662	(10,129)	2,260,494	(283,981)	2,544,475
	<b>Total Liabilities &amp; Equity</b>	<b>8,747,272</b>	<b>5,614,166</b>	<b>96,422</b>	<b>14,457,860</b>	<b>12,851,108</b>	<b>1,606,752</b>

# Audit process over next three months

**Audit is result of year-end accounting close and auditor review and testing; audit is expected to be complete by 12/15/21**



# 2021-22 Budget





# New Funding Recap

LCFF Increased Concentration

Expanded Learning Opportunities Program

Educator Effectiveness

Pre-K Planning & Implementation

A-G Completion

Kitchen Infrastructure

# Expanded Learning Opportunities

\$1.75B for classroom based TK-6 UP

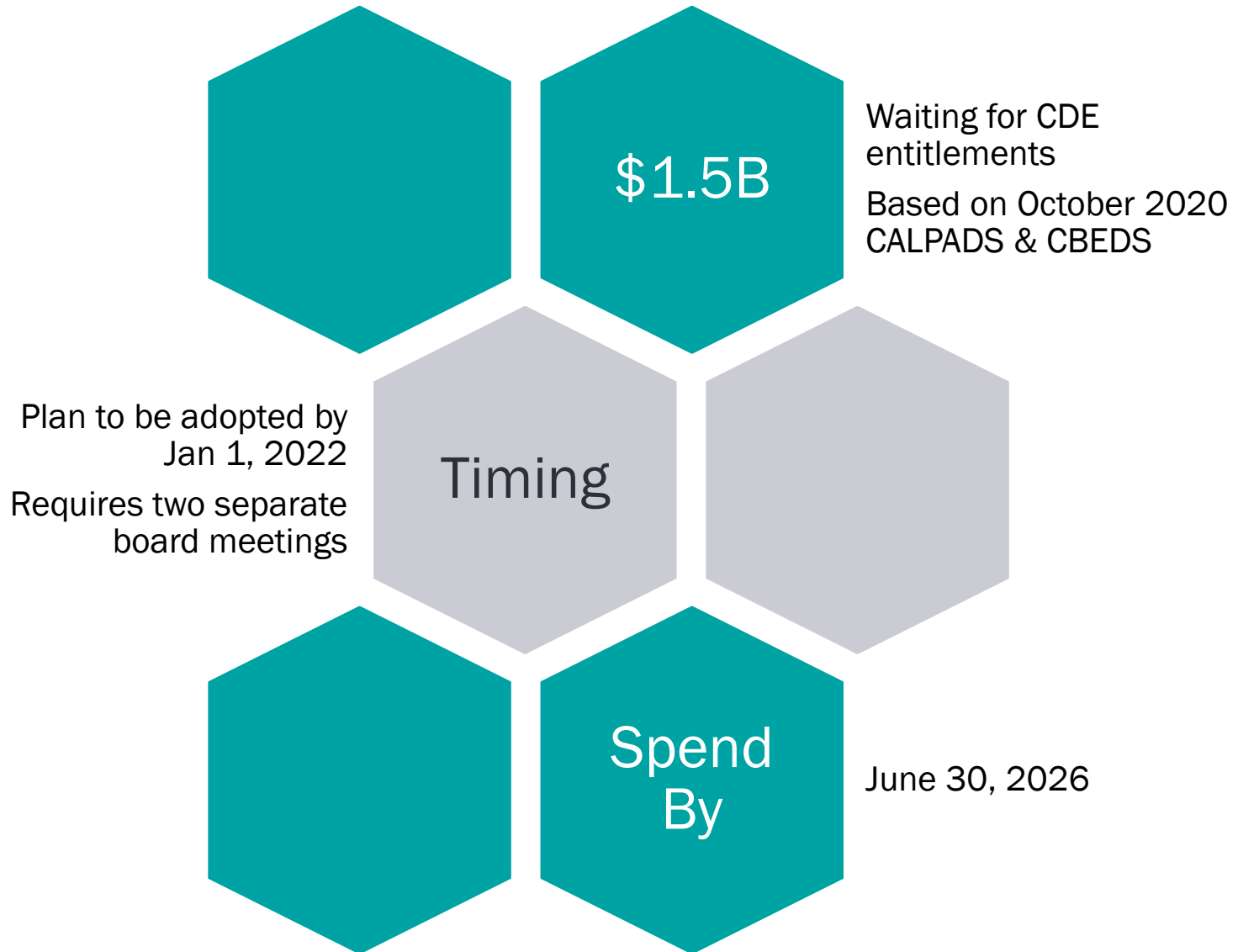
\$1,170 per UP for LEAs over 80%

Minimum grant of \$50k

For 21-22, develop/implement program or roll over funds

For 22-23, offer to all students, provide to all who request

Funds received this year must be spent by June 30, 2023



Three grants based on different data sets; spend by June 30, 2024

## Base

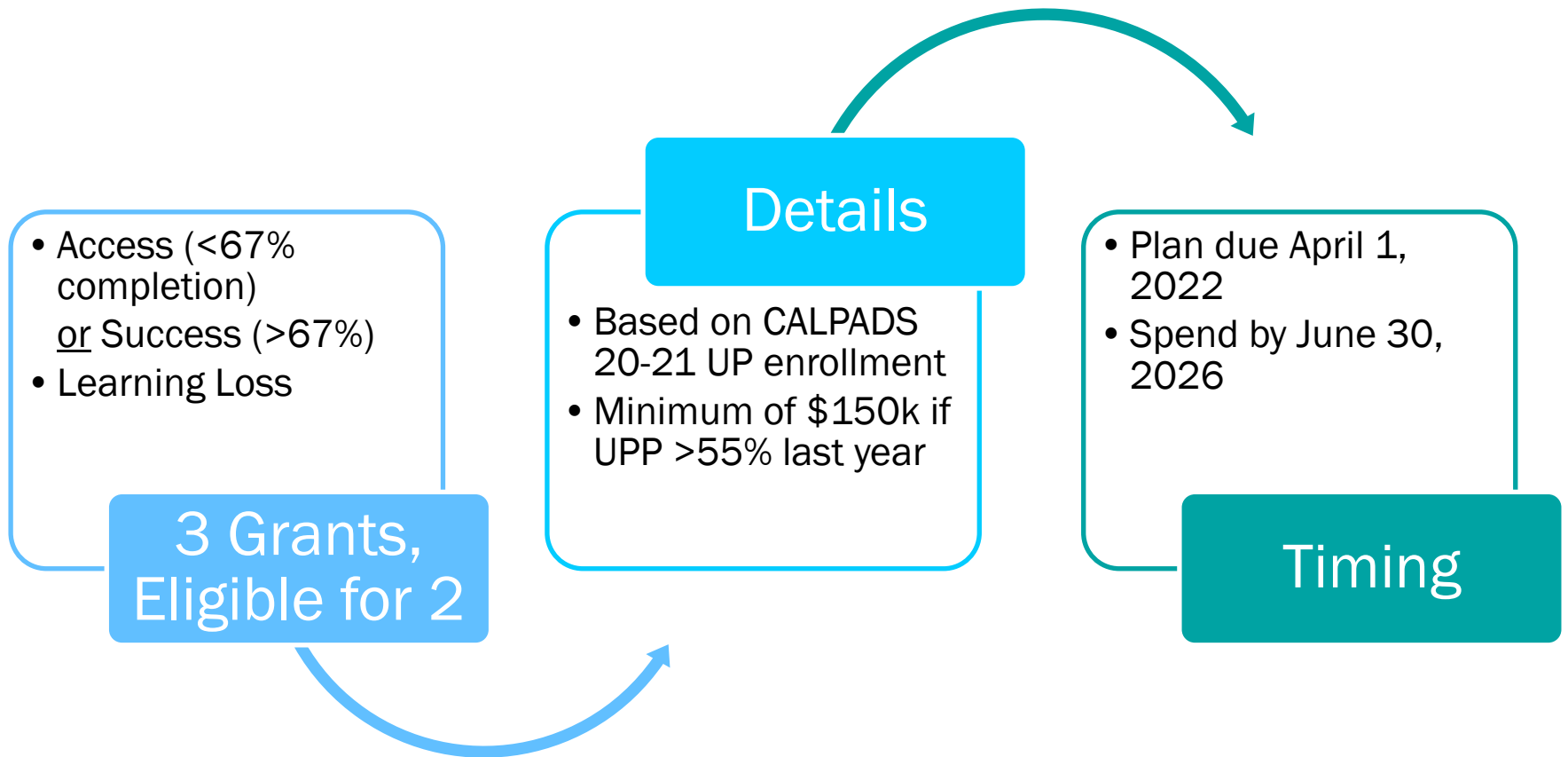
- CALPADS 20-21  
Fall 1
- Enrollment
  - \$25k: 1-23
  - \$50k: 24-99
  - \$100k: 100+

## Enrollment

- CALPADS 19-20  
Fall 1

## Success

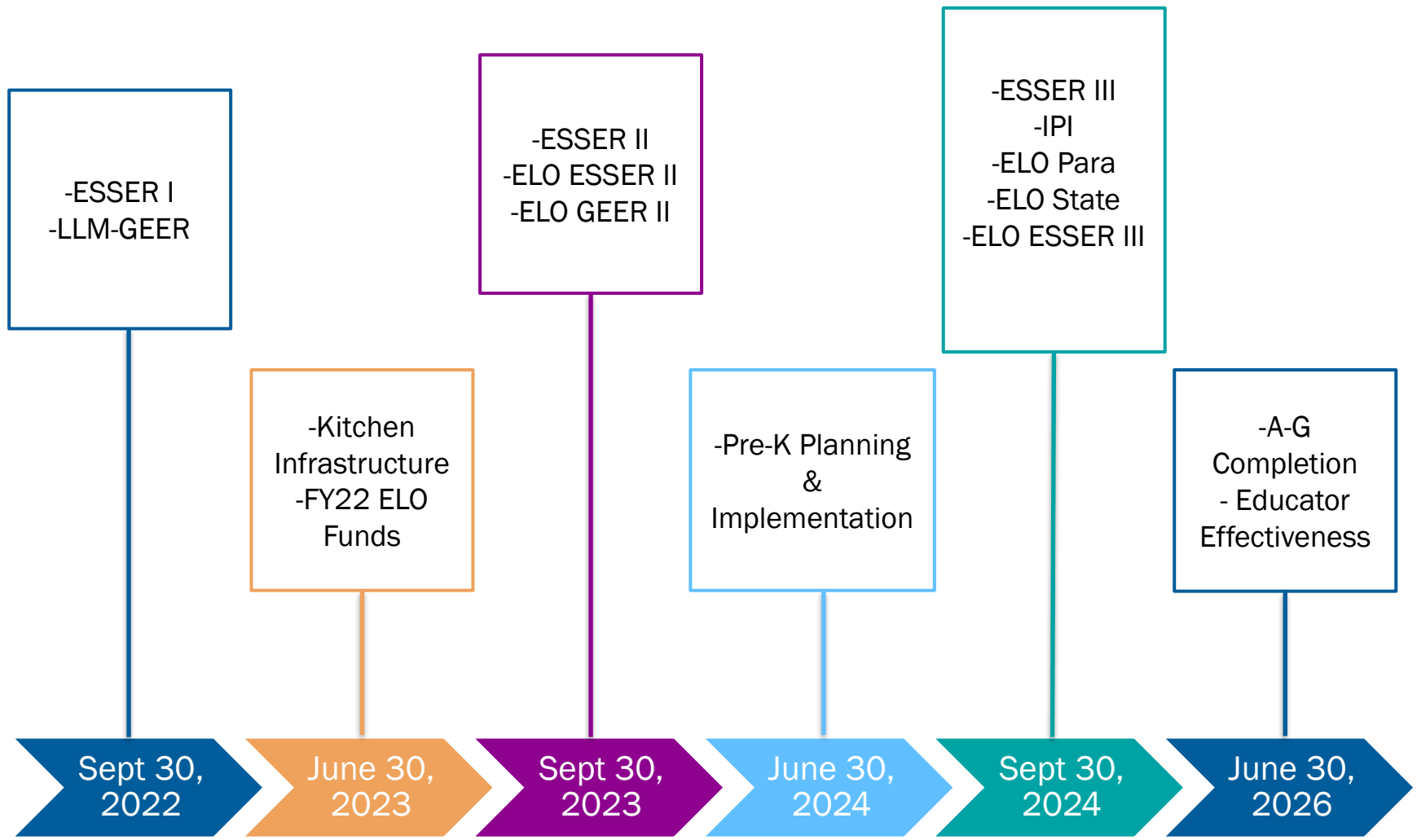
- CALPADS 19-20  
Fall 1
- UPP as of P2



# Plans Due Throughout 2021-22



# Spend By Dates



# Brown Act Flexibility Ending September 30

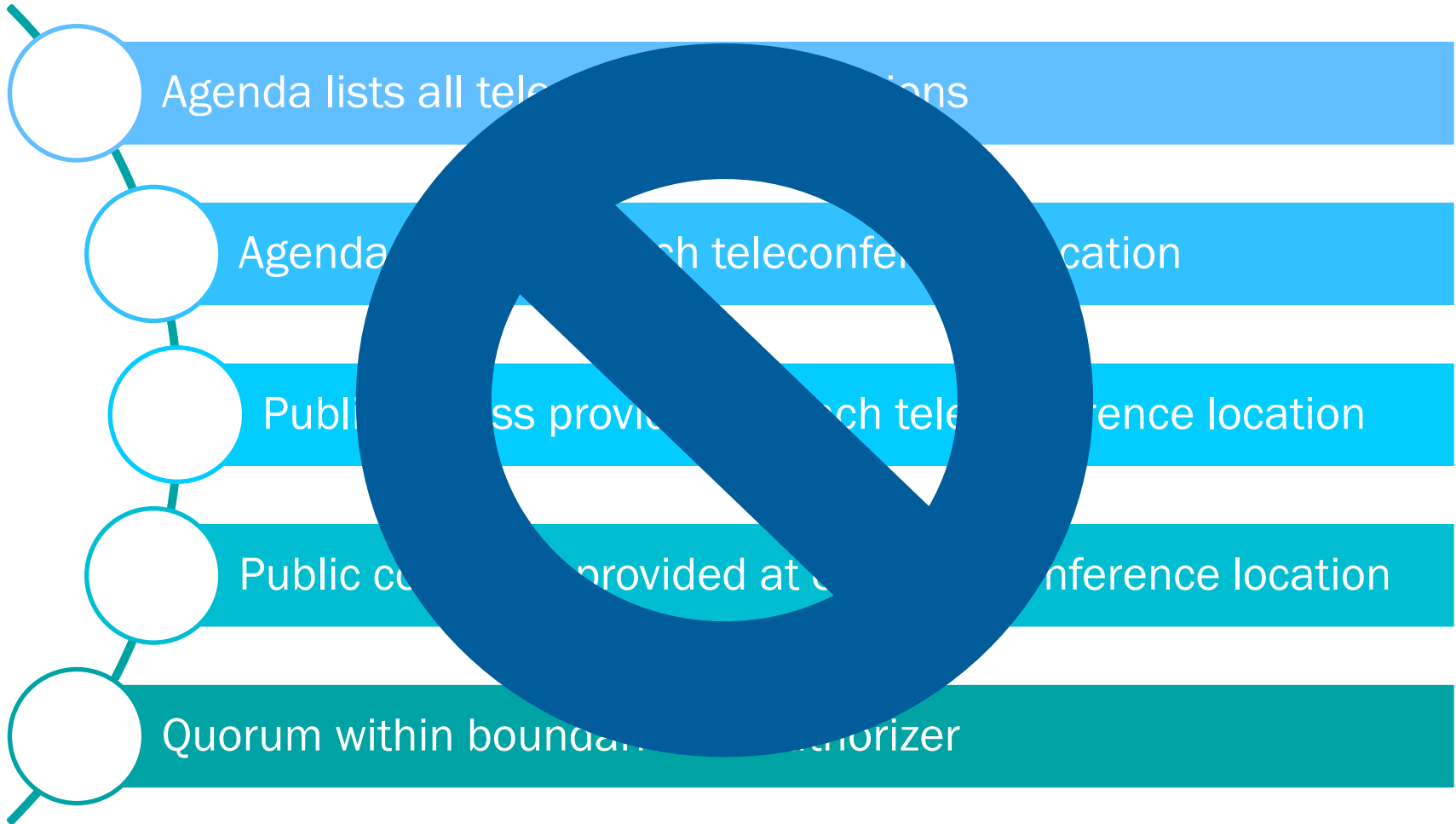
## Refresher on compliance requirements for board members

- Agenda lists all teleconference locations
- Agenda posted at each teleconference location
- Public access provided at each teleconference location
- Public comment provided at each teleconference location
- Quorum within boundaries of authorizer



# Brown Act Flexibility Continues With AB361

These requirements are relaxed during state of emergency



## Board approval every 30 days

- Proclaimed state of emergency and State or local officials have recommended social distancing, or,
- Proclaimed state of emergency and meeting in person presents health or safety risks

## Agenda

- Post notice per previous rules
- Provide option for public to attend and comment, can limit to virtual option

## Public access

- No requirement to submit comments in advance
- If broadcasting fails, no action can be taken until issue is resolved

# One Time Funding

Funding	Resource Code	Allocation - LALPA	Allocation - LALA	Spend By Sept 30
ESSER I	3210	\$ 17,177	\$ 94,507	2022
ESSER II	3212	\$ 431,876	\$ 593,655	2023
ESSER III	3213	\$ 774,323	\$ 1,084,867	2024
ESSER III-LLM	3214	\$ 193,580	\$ 271,216	2024
LLM GEER	3215	\$ 9,660	\$ 28,061	2022
In-Person Instruction (IPI)	7422	\$ 124,474	\$ 200,489	2024
ELO AB86 10% Paras	7426	\$ 13,220	\$ 20,601	2024
ELO AB86 State	7425	\$ 118,983	\$ 185,406	2024
ELO AB86 ESSER II	3216	\$ 34,895	\$ 54,376	2023
ELO AB86 GEER II	3217	\$ 8,007	\$ 12,478	2023
ELO AB86 ESSER III	3218	\$ 22,731	\$ 35,421	2024
ELO AB86 ESSER III LLM	3219	\$ 39,185	\$ 61,060	2024
<b>Total</b>		<b>\$ 1,788,111</b>	<b>\$ 2,642,137</b>	

# FY21-22 Updated Forecast – what has changed?

## LCFF

Increased concentration funding rate

## Enrollment

Decline in enrollment at HS, MS and PS holding steady

## One-time funding

Many programs spanning across up to 5 years; timing of expenditures in FY22 TBD

## Expenses

Extensive COVID expenses, funded by one-time grants

# FY21-22 Updated Forecast

Net income decreased due to reduced enrollment at HS, one-time grants and COVID-related expenses

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	4,994,180	3,724,075			8,718,255
	Federal Revenue	2,704,162	1,697,752			4,401,914
	Other State Revenues	1,576,704	1,134,501			2,711,205
	Local Revenues			927,104	(927,104)	-
	<b>Total Revenue</b>	<b>9,275,046</b>	<b>6,556,329</b>	<b>927,104</b>	<b>(927,104)</b>	<b>15,831,375</b>
Expenses	Comp and Benefits	4,092,708	2,662,722	731,171		7,486,601
	Books and Supplies	1,555,549	1,111,948	2,916		2,670,413
	Services and Other Ops	3,792,939	2,475,119	193,017	(927,104)	5,533,972
	Depreciation	154,652	101,636			256,288
	<b>Total Expenses</b>	<b>9,595,848</b>	<b>6,351,425</b>	<b>927,104</b>	<b>(927,104)</b>	<b>15,947,273</b>
	<b>Operating Income</b>	<b>(320,802)</b>	<b>204,903</b>	<b>0</b>	<b>-</b>	<b>(115,899)</b>
	Beginning Balance (Unaudited)	6,849,014	5,014,684	9,867		11,873,565
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>6,528,212</b>	<b>5,219,587</b>	<b>9,867</b>		<b>11,757,666</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>68.03%</b>	<b>82.18%</b>	<b>1.06%</b>		<b>73.73%</b>
	<b>Forecasted ADA</b>	<b>397.74</b>	<b>307.11</b>			<b>704.85</b>

# FY21-22 Forecast vs. Approved Budget - Consolidated

		2021-2022	2021-2022	\$ Change	Notes
		Approved Budget	Jul22 Forecast		
Revenue	LCFF Entitlement	9,347,114	8,718,255	(628,859)	Enrollment reduced by -46
	Federal Revenue	3,124,437	4,401,914	1,277,477	Addition of one-time funds, offset by expenses
	Other State Revenues	1,690,732	2,711,205	1,020,473	Addition of one-time funds, offset by expenses
	Local Revenues	20,000	-	(20,000)	
	Fundraising and Grants	-	-	-	
	<b>Total Revenue</b>	<b>14,182,283</b>	<b>15,831,375</b>	<b>1,649,091</b>	
Expenses	Comp and Benefits	7,578,944	7,486,601	(92,343)	Updated for confirmed staff/contracted amount
	Books and Supplies	1,677,244	2,670,413	993,169	updated for one-time spending
	Services and Other Ops	4,163,152	5,533,972	1,370,820	updated for one-time spending
	Depreciation	238,205	256,288	18,083	
	<b>Total Expenses</b>	<b>13,657,544</b>	<b>15,947,273</b>	<b>2,289,729</b>	
	<b>Operating Income</b>	<b>524,739</b>	<b>(115,899)</b>	<b>(640,638)</b>	
	Beginning Balance (Unaudited)	11,873,565	11,873,565	-	
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>12,398,304</b>	<b>11,757,666</b>	<b>(640,638)</b>	
	<b>Ending Fund Balance as % of Expenses</b>	<b>90.78%</b>	<b>73.73%</b>	<b>-17.05%</b>	
	<b>ADA</b>	<b>747.74</b>	<b>704.85</b>	<b>(42.89)</b>	

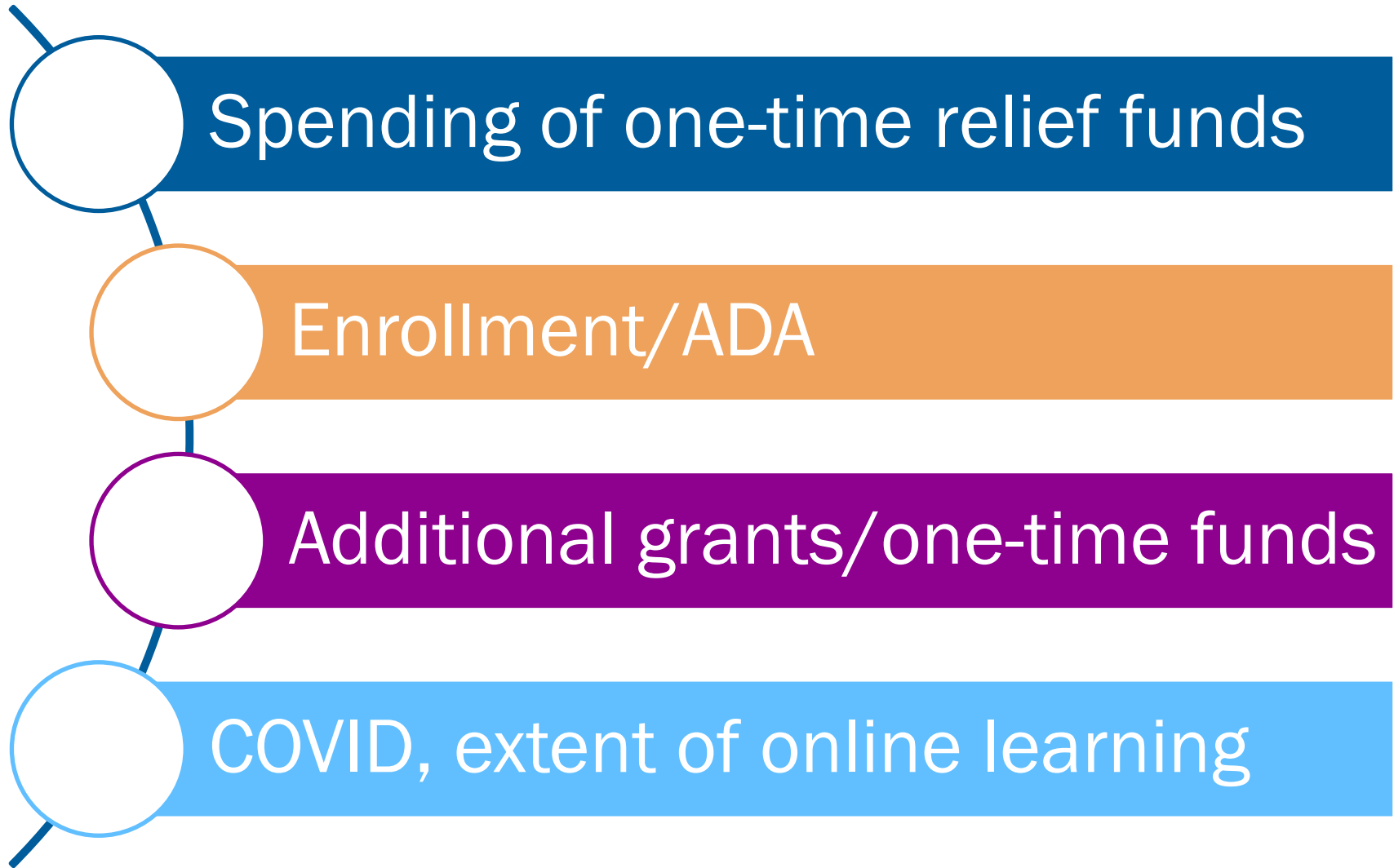
# FY21-22 Forecast vs. Approved Budget - LALPA

		2021-2022	2021-2022	\$ Change
		Approved Budget	Jul22 Forecast	
Revenue	LCCF Entitlement	3,705,845	3,724,075	18,230
	Federal Revenue	1,302,615	1,697,752	395,138
	Other State Revenues	747,273	1,134,501	387,228
	Local Revenues	-	-	-
	Fundraising and Grants	-	-	-
	<b>Total Revenue</b>	<b>5,755,733</b>	<b>6,556,329</b>	<b>800,596</b>
Expenses	Comp and Benefits	2,769,186	2,662,722	(106,464)
	Books and Supplies	760,925	1,111,948	351,023
	Services and Other Ops	1,833,383	2,475,119	641,736
	Depreciation	87,931	101,636	13,705
	<b>Total Expenses</b>	<b>5,451,426</b>	<b>6,351,425</b>	<b>900,000</b>
	<b>Operating Income</b>	<b>304,307</b>	<b>204,903</b>	<b>(99,404)</b>
	Beginning Balance (Unaudited)	5,014,684	5,014,684	-
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>5,318,991</b>	<b>5,219,587</b>	<b>(99,404)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>97.57%</b>	<b>82.18%</b>	<b>-15.39%</b>
	<b>ADA</b>	<b>306.20</b>	<b>307.11</b>	<b>0.91</b>

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

		2021-2022	2021-2022	\$ Change
		Approved Budget	Jul22 Forecast	
Revenue	LCFF Entitlement	5,641,269	4,994,180	(647,089)
	Federal Revenue	1,821,823	2,704,162	882,340
	Other State Revenues	943,459	1,576,704	633,245
	Local Revenues	-	-	-
	Fundraising and Grants	-	-	-
	<b>Total Revenue</b>	<b>8,406,551</b>	<b>9,275,046</b>	<b>868,496</b>
Expenses	Comp and Benefits	4,093,921	4,092,708	(1,213)
	Books and Supplies	913,403	1,555,549	642,146
	Services and Other Ops	3,028,521	3,792,939	764,418
	Depreciation	150,274	154,652	4,378
	<b>Total Expenses</b>	<b>8,186,119</b>	<b>9,595,848</b>	<b>1,409,729</b>
	<b>Operating Income</b>	<b>220,432</b>	<b>(320,802)</b>	<b>(541,233)</b>
	Beginning Balance (Unaudited)	6,849,014	6,849,014	-
	<b>Ending Fund Balance (incl. Depreciation)</b>	<b>7,069,446</b>	<b>6,528,212</b>	<b>(541,233)</b>
	<b>Ending Fund Balance as % of Expenses</b>	<b>86.36%</b>	<b>68.03%</b>	<b>-18.33%</b>
	<b>ADA</b>	<b>441.54</b>	<b>397.74</b>	<b>(43.80)</b>





# Exhibits



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,276,728.55	5,641,269.00	6.9%
2) Federal Revenue		8100-8299	2,100,752.41	1,337,787.59	-36.3%
3) Other State Revenue		8300-8599	785,477.15	1,149,104.01	46.3%
4) Other Local Revenue		8600-8799	308,826.01	278,390.09	-9.9%
5) TOTAL, REVENUES			8,471,784.12	8,406,550.69	-0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	2,321,530.63	2,407,849.00	3.7%
2) Classified Salaries		2000-2999	665,572.06	682,083.33	2.5%
3) Employee Benefits		3000-3999	946,004.17	1,003,988.51	6.1%
4) Books and Supplies		4000-4999	722,595.38	913,403.13	26.4%
5) Services and Other Operating Expenses		5000-5999	2,317,643.39	3,028,521.12	30.7%
6) Depreciation and Amortization		6000-6999	153,477.44	150,274.12	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,126,823.07	8,186,119.21	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,344,961.05	220,431.48	-83.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,344,961.05	220,431.48	-83.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,504,053.00	6,849,014.05	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,504,053.00	6,849,014.05	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,504,053.00	6,849,014.05	24.4%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			6,849,014.05	7,069,445.53	3.2%
a) Net Investment in Capital Assets		9796	3,929,393.15	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,919,620.90	7,069,445.53	142.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,908,941.05		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,779,324.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	129,613.72		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	5,244,128.76		
e) Accumulated Depreciation - Buildings		9435	(1,393,168.08)		
f) Equipment		9440	333,142.21		
g) Accumulated Depreciation - Equipment		9445	(254,709.74)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			8,747,272.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	656,317.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	309,302.11		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	5,637.49		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	927,000.00		
7) TOTAL, LIABILITIES			1,898,257.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			6,849,014.98		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,679,511.00	3,433,873.77	28.2%
Education Protection Account State Aid - Current Year		8012	1,264,151.00	950,983.90	-24.8%
State Aid - Prior Years		8019	(22.45)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,333,089.00	1,256,411.33	-5.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,276,728.55</b>	<b>5,641,269.00</b>	<b>6.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	165,898.39	376,648.37	127.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	92,565.10	89,950.24	-2.8%
Title I, Part A, Basic	3010	8290	191,193.00	178,536.99	-6.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	22,049.25	23,520.00	6.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	15,316.00	12,957.00	-15.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	13,666.99	13,317.99	-2.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,600,063.68	642,857.00	-59.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,100,752.41</b>	<b>1,337,787.59</b>	<b>-36.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	14,556.07	0.00	-100.0%
Child Nutrition Programs		8520	13,436.74	30,114.16	124.1%
Mandated Costs Reimbursements		8550	14,306.00	14,519.43	1.5%
Lottery - Unrestricted and Instructional Materials		8560	115,519.96	91,772.71	-20.6%
After School Education and Safety (ASES)	6010	8590	166,721.09	150,000.00	-10.0%
Charter School Facility Grant	6030	8590	373,627.27	378,662.71	1.3%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,310.02	484,035.00	454.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>785,477.15</b>	<b>1,149,104.01</b>	<b>46.3%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	286,399.59	278,390.09	-2.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	22,426.42	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>308,826.01</b>	<b>278,390.09</b>	<b>-9.9%</b>
<b>TOTAL, REVENUES</b>			<b>8,471,784.12</b>	<b>8,406,550.69</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,852,610.49	1,909,836.00	3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	400,042.18	432,320.00	8.1%
Other Certificated Salaries		1900	68,877.96	65,693.00	-4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,321,530.63</b>	<b>2,407,849.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	162,197.71	137,609.60	-15.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,351.88	61,599.07	5.6%
Clerical, Technical and Office Salaries		2400	136,154.38	143,731.16	5.6%
Other Classified Salaries		2900	308,868.09	339,143.50	9.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>665,572.06</b>	<b>682,083.33</b>	<b>2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	360,487.71	398,415.92	10.5%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	80,306.54	90,388.17	12.6%
Health and Welfare Benefits		3401-3402	442,331.92	445,769.41	0.8%
Unemployment Insurance		3501-3502	19,160.53	27,700.92	44.6%
Workers' Compensation		3601-3602	43,717.47	41,714.09	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>946,004.17</b>	<b>1,003,988.51</b>	<b>6.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	30,633.54	6,000.00	-80.4%
Books and Other Reference Materials		4200	25.16	2,500.00	9836.4%
Materials and Supplies		4300	456,472.55	373,842.33	-18.1%
Noncapitalized Equipment		4400	82,468.20	93,060.80	12.8%
Food		4700	152,995.93	438,000.00	186.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>722,595.38</b>	<b>913,403.13</b>	<b>26.4%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	763.07	10,000.00	1210.5%
Dues and Memberships		5300	12,238.60	10,500.00	-14.2%
Insurance		5400-5450	93,778.46	85,170.80	-9.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	587,847.55	654,127.08	11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,514,523.88	2,174,423.24	43.6%
Communications		5900	108,491.83	94,300.00	-13.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,317,643.39</b>	<b>3,028,521.12</b>	<b>30.7%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	153,477.44	150,274.12	-2.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>153,477.44</b>	<b>150,274.12</b>	<b>-2.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			7,126,823.07	8,186,119.21	14.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,276,728.55	5,641,269.00	6.9%
2) Federal Revenue		8100-8299	2,100,752.41	1,337,787.59	-36.3%
3) Other State Revenue		8300-8599	785,477.15	1,149,104.01	46.3%
4) Other Local Revenue		8600-8799	308,826.01	278,390.09	-9.9%
5) TOTAL, REVENUES			8,471,784.12	8,406,550.69	-0.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,661,421.12	6,307,306.32	11.4%
2) Instruction - Related Services	2000-2999		519,231.05	559,737.62	7.8%
3) Pupil Services	3000-3999		389,548.23	946,147.37	142.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		403,145.23	222,653.78	-44.8%
8) Plant Services	8000-8999		153,477.44	150,274.12	-2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,126,823.07	8,186,119.21	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,344,961.05	220,431.48	-83.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,344,961.05	220,431.48	-83.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,504,053.00	6,849,014.05	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,504,053.00	6,849,014.05	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,504,053.00	6,849,014.05	24.4%
2) Ending Net Position, June 30 (E + F1e)			6,849,014.05	7,069,445.53	3.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,929,393.15	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,919,620.90	7,069,445.53	142.1%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
	Total, Restricted Net Position	0.00	0.00



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,414,005.98	3,705,845.00	8.5%
2) Federal Revenue		8100-8299	1,517,367.30	1,002,634.51	-33.9%
3) Other State Revenue		8300-8599	545,262.62	854,196.61	56.7%
4) Other Local Revenue		8600-8799	228,664.23	193,056.66	-15.6%
5) TOTAL, REVENUES			5,705,300.13	5,755,732.78	0.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,664,853.50	1,748,230.00	5.0%
2) Classified Salaries		2000-2999	239,726.72	325,257.57	35.7%
3) Employee Benefits		3000-3999	675,370.20	695,698.56	3.0%
4) Books and Supplies		4000-4999	667,010.88	760,925.00	14.1%
5) Services and Other Operating Expenses		5000-5999	1,433,795.82	1,833,383.47	27.9%
6) Depreciation and Amortization		6000-6999	98,881.03	87,930.92	-11.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,779,638.15	5,451,425.52	14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			925,661.98	304,307.26	-67.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			925,661.98	304,307.26	-67.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,089,022.45	5,014,684.43	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,089,022.45	5,014,684.43	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,089,022.45	5,014,684.43	22.6%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			5,014,684.43	5,318,991.69	6.1%
a) Net Investment in Capital Assets		9796	2,392,056.65	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,622,627.78	5,318,991.69	102.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,887,310.77		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,229,814.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	104,983.03		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	3,057,903.18		
e) Accumulated Depreciation - Buildings		9435	(704,882.83)		
f) Equipment		9440	96,234.74		
g) Accumulated Depreciation - Equipment		9445	(57,198.44)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,614,165.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	390,926.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	206,858.66		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	1,695.88		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			599,480.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			5,014,684.43		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,843,003.00	2,244,948.96	21.8%
Education Protection Account State Aid - Current Year		8012	669,093.00	589,605.78	-11.9%
State Aid - Prior Years		8019	(15.02)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	901,925.00	871,290.26	-3.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,414,005.98</b>	<b>3,705,845.00</b>	<b>8.5%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	214,052.58	309,036.24	44.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	62,627.82	62,378.27	-0.4%
Title I, Part A, Basic	3010	8290	136,464.00	128,485.00	-5.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,205.00	16,341.00	0.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	20,864.00	19,791.00	-5.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,059.00	10,000.00	-0.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,057,094.90	456,603.00	-56.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,517,367.30</b>	<b>1,002,634.51</b>	<b>-33.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	7,108.23	0.00	-100.0%
Child Nutrition Programs		8520	17,860.74	24,499.33	37.2%
Mandated Costs Reimbursements		8550	5,163.00	5,261.33	1.9%
Lottery - Unrestricted and Instructional Materials		8560	78,157.07	63,642.11	-18.6%
After School Education and Safety (ASES)	6010	8590	106,065.54	150,000.00	41.4%
Charter School Facility Grant	6030	8590	283,569.03	310,813.84	9.6%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,339.01	299,980.00	533.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>545,262.62</b>	<b>854,196.61</b>	<b>56.7%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	193,772.21	193,056.66	-0.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	34,892.02	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>228,664.23</b>	<b>193,056.66</b>	<b>-15.6%</b>
<b>TOTAL, REVENUES</b>			<b>5,705,300.13</b>	<b>5,755,732.78</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,505,339.71	1,544,242.00	2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,963.79	203,988.00	74.4%
Other Certificated Salaries		1900	42,550.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,664,853.50</b>	<b>1,748,230.00</b>	<b>5.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	104,026.75	123,192.00	18.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	13,525.88	28,438.55	110.3%
Clerical, Technical and Office Salaries		2400	31,560.38	66,356.62	110.3%
Other Classified Salaries		2900	90,613.71	107,270.40	18.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>239,726.72</b>	<b>325,257.57</b>	<b>35.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	254,005.45	289,222.70	13.9%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,703.09	52,641.85	1.8%
Health and Welfare Benefits		3401-3402	330,189.59	305,562.05	-7.5%
Unemployment Insurance		3501-3502	11,946.19	20,279.88	69.8%
Workers' Compensation		3601-3602	27,525.88	27,992.08	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>675,370.20</b>	<b>695,698.56</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,660.69	7,000.00	5.1%
Books and Other Reference Materials		4200	955.18	2,500.00	161.7%
Materials and Supplies		4300	304,791.54	279,395.00	-8.3%
Noncapitalized Equipment		4400	156,306.66	112,030.00	-28.3%
Food		4700	198,296.81	360,000.00	81.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>667,010.88</b>	<b>760,925.00</b>	<b>14.1%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	448.19	10,000.00	2131.2%
Dues and Memberships		5300	6,897.05	6,000.00	-13.0%
Insurance		5400-5450	46,889.97	42,585.00	-9.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,257.74	535,265.68	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	870,406.66	1,192,782.79	37.0%
Communications		5900	54,896.21	46,750.00	-14.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,433,795.82</b>	<b>1,833,383.47</b>	<b>27.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	98,881.03	87,930.92	-11.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>98,881.03</b>	<b>87,930.92</b>	<b>-11.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			4,779,638.15	5,451,425.52	14.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,414,005.98	3,705,845.00	8.5%
2) Federal Revenue		8100-8299	1,517,367.30	1,002,634.51	-33.9%
3) Other State Revenue		8300-8599	545,262.62	854,196.61	56.7%
4) Other Local Revenue		8600-8799	228,664.23	193,056.66	-15.6%
5) TOTAL, REVENUES			5,705,300.13	5,755,732.78	0.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,093,373.85	4,490,492.40	9.7%
2) Instruction - Related Services	2000-2999		146,235.28	264,804.37	81.1%
3) Pupil Services	3000-3999		292,727.61	502,937.11	71.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		148,420.38	105,260.72	-29.1%
8) Plant Services	8000-8999		98,881.03	87,930.92	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,779,638.15	5,451,425.52	14.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			925,661.98	304,307.26	-67.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			925,661.98	304,307.26	-67.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,089,022.45	5,014,684.43	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,089,022.45	5,014,684.43	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,089,022.45	5,014,684.43	22.6%
2) Ending Net Position, June 30 (E + F1e)			5,014,684.43	5,318,991.69	6.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,392,056.65	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,622,627.78	5,318,991.69	102.8%



**LALA**  
**Income Statement**  
**As of Jun FY2021**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	8,718,035	8,711,396	(6,639)
Federal Revenue	3,825,563	3,618,120	(207,444)
Other State Revenues	1,800,961	1,790,250	(10,711)
Local Revenues	854,789	885,354	30,565
Fundraising and Grants	25,000	25,605	605
<b>Total Revenue</b>	<b>15,224,348</b>	<b>15,030,725</b>	<b>(193,623)</b>
<b>Expenses</b>			
Compensation and Benefits	7,296,853	7,230,451	66,402
Books and Supplies	1,825,864	1,390,917	434,947
Services and Other Operating Expenditures	3,825,728	3,896,504	(70,775)
Depreciation	220,285	252,358	(32,073)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>13,168,731</b>	<b>12,770,230</b>	<b>398,501</b>
<b>Operating Income</b>	<b>2,055,617</b>	<b>2,260,494</b>	<b>204,877</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	9,613,070	9,613,070	
Operating Income	2,055,617	2,260,494	
<b>Ending Fund Balance</b>	<b>11,668,687</b>	<b>11,873,564</b>	
Fund Balance as a % of Expenses	89%	93%	

**LALA**  
**Income Statement**  
**As of Jun FY2021**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
K-3	213	213	-
4-6	187	187	-
7-8	169	169	-
9-12	236	236	-
<b>Total Enrolled</b>	<b>805</b>	<b>805</b>	-
<b>ADA %</b>			
K-3	94.0%	93.7%	-0.3%
4-6	94.9%	96.0%	1.1%
7-8	95.6%	95.6%	0.0%
9-12	93.8%	93.8%	0.0%
<b>Average ADA %</b>	<b>94.5%</b>	<b>94.7%</b>	<b>0.2%</b>
<b>ADA</b>			
K-3	200.32	199.60	(0.72)
4-6	177.52	179.54	2.02
7-8	161.49	161.49	-
9-12	221.37	221.37	-
<b>Total ADA</b>	<b>760.70</b>	<b>762.00</b>	<b>1.30</b>



**LALA**  
**Income Statement**  
**As of Jun FY2021**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools General Purpose Entitlement - State Aid	4,976,685	4,522,514	(454,171)
8012 Education Protection Account Entitlement	1,517,858	1,933,244	415,386
8019 State Aid - Prior Years	87	20,624	20,537
8096 Charter Schools in Lieu of Property Taxes	2,223,404	2,235,014	11,610
<b>SUBTOTAL - LCFF Entitlement</b>	<b>8,718,035</b>	<b>8,711,396</b>	<b>(6,639)</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	157,686	155,193	(2,493)
8220 Child Nutrition Programs	685,685	379,951	(305,734)
8291 Title I	309,944	327,657	17,713
8292 Title II	52,396	38,254	(14,142)
8293 Title III	33,665	36,180	2,515
8294 Title IV	23,318	23,726	408
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	2,562,870	2,657,159	94,288
<b>SUBTOTAL - Federal Revenue</b>	<b>3,825,563</b>	<b>3,618,120</b>	<b>(207,444)</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	-	1,003	1,003
8381 Special Education - Entitlement (State)	499,285	480,172	(19,114)
8520 Child Nutrition - State	54,613	31,297	(23,316)
8545 School Facilities Apportionments	607,204	657,196	49,993
8550 Mandated Cost Reimbursements	19,469	19,469	0
8560 State Lottery Revenue	156,521	193,677	37,156
8590 All Other State Revenue	463,869	134,649	(329,220)
8596 ASES	-	272,787	272,787
<b>SUBTOTAL - Other State Revenue</b>	<b>1,800,961</b>	<b>1,790,250</b>	<b>(10,711)</b>
<b>Local Revenue</b>			
8600 Other Local Revenue	-	1,500	1,500
8660 Interest	20,000	19,488	(512)

**LALA**  
**Income Statement**  
**As of Jun FY2021**

			<b>Budget</b>		
			<b>Approved</b>	<b>Unaudited</b>	<b>Approved</b>
			<b>Budget v2</b>	<b>Actual</b>	<b>Budget v2 vs.</b>
			<b>Unaudited Actual</b>		
8690	Other Local Revenue	-	375	375	375
8714	Option 3 Grants	-	19,710	19,710	19,710
8721	CMO Fees Revenue	834,789	844,281	9,492	9,492
<b>SUBTOTAL - Local Revenue</b>		<b>854,789</b>	<b>885,354</b>	<b>30,565</b>	<b>30,565</b>
<b>Fundraising and Grants</b>					
8803	Fundraising	-	605	605	605
8850	Donations - temporarily restricted	25,000	25,000	-	-
<b>SUBTOTAL - Fundraising and Grants</b>		<b>25,000</b>	<b>25,605</b>	<b>605</b>	<b>605</b>
<b>TOTAL REVENUE</b>		<b>15,224,348</b>	<b>15,030,725</b>	<b>(193,623)</b>	<b>(193,623)</b>

**LALA**  
**Income Statement**  
**As of Jun FY2021**

		<b>Budget</b>		
		<b>Approved</b>	<b>Unaudited</b>	<b>Approved</b>
		<b>Budget v2</b>	<b>Actual</b>	<b>Budget v2 vs.</b>
				<b>Unaudited Actual</b>
<b>EXPENSES</b>				
<b>Compensation &amp; Benefits</b>				
<b>Certificated Salaries</b>				
1100	Teachers Salaries	3,437,640	3,315,960	121,680
1103	Teacher - Substitute Pay	85,133	41,990	43,143
1300	Certificated Supervisor & Administrator Salaries	895,069	960,931	(65,862)
1900	Certificated Other Salaries	105,339	111,428	(6,089)
<b>SUBTOTAL - Certificated Salaries</b>		<b>4,523,181</b>	<b>4,430,309</b>	<b>92,872</b>
<b>Classified Salaries</b>				
2100	Classified Instructional Aide Salaries	211,734	216,224	(4,491)
2300	Classified Supervisor & Administrator Salaries	123,000	129,980	(6,980)
2400	Classified Clerical & Office Salaries	257,179	242,392	14,787
2900	Classified Other Salaries	258,111	286,306	(28,195)
2930	Other Classified - Maintenance/grounds	163,640	163,176	464
<b>SUBTOTAL - Classified Salaries</b>		<b>1,013,663</b>	<b>1,038,078</b>	<b>(24,415)</b>
<b>Employee Benefits</b>				
3100	STRS	716,518	678,486	38,032
3300	OASDI-Medicare-Alternative	148,497	147,277	1,220
3400	Health & Welfare Benefits	754,377	820,530	(66,153)
3500	Unemployment Insurance	47,981	34,452	13,529
3600	Workers Comp Insurance	66,442	67,725	(1,283)
3900	Other Employee Benefits	26,194	13,594	12,600
<b>SUBTOTAL - Employee Benefits</b>		<b>1,760,009</b>	<b>1,762,064</b>	<b>(2,055)</b>
<b>Books &amp; Supplies</b>				
4100	Approved Textbooks & Core Curricula Materials	40,044	37,294	2,750
4200	Books & Other Reference Materials	2,772	980	1,792
4315	Custodial Supplies	22,839	62,132	(39,293)
4320	Educational Software	231,741	254,746	(23,005)

**LALA**  
**Income Statement**  
**As of Jun FY2021**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
4325 Instructional Materials & Supplies	51,739	75,508	(23,769)
4330 Office Supplies	55,219	80,997	(25,778)
4350 Uniforms	7,000	6,353	648
4352 ASES	390,552	282,577	107,976
4400 Noncapitalized Equipment	219,458	237,364	(17,906)
4410 Classroom Furniture, Equipment & Supplies	6,500	1,674	4,826
4710 Student Food Services	798,000	350,900	447,100
4720 Other Food	-	392	(392)
<b>SUBTOTAL - Books and Supplies</b>	<b>1,825,864</b>	<b>1,390,917</b>	<b>434,947</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	20,592	1,906	18,686
5300 Dues & Memberships	19,995	18,675	1,320
5400 Insurance	116,142	140,668	(24,526)
5605 Equipment Leases	39,154	24,498	14,656
5610 Rent	966,513	980,431	(13,918)
5615 Repairs and Maintenance - Building	76,400	34,879	41,521
5617 Repairs and Maintenance - Other Equipment	27,402	2,296	25,106
5803 Accounting Fees	26,000	25,772	228
5807 Family Outreach	8,050	96	7,954
5809 Banking Fees	448	88	360
5812 Business Services	73,650	72,638	1,013
5813 College Readiness Expense	32,535	18,359	14,176
5815 Consultants - Instructional	48,830	351,899	(303,069)
5817 Contribution	-	2,341	(2,341)
5820 Consultants: Non Instructional	135,918	317,117	(181,199)
5824 District Oversight Fees	87,180	86,908	273
5836 Fingerprinting	1,310	-	1,310
5845 Legal Fees	60,000	26,065	33,935
5851 Marketing and Student Recruiting	7,000	218	6,782
5857 Payroll Fees	26,609	26,350	259
5858 CMO Fees Expense	834,789	844,281	(9,492)
5860 Printing and Reproduction	4,715	32	4,683

**LALA**  
**Income Statement**  
**As of Jun FY2021**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Unaudited Actual</b>	<b>Approved Budget v2 vs. Unaudited Actual</b>
5863 Professional Development	134,958	88,380	46,578
5864 Professional Development - Other	-	400	(400)
5866 Van Expenses	5,200	328	4,872
5869 Special Education Contract Instructors	497,192	275,779	221,413
5872 Special Education Encroachment	131,394	127,161	4,233
5874 Sports	37,500	22,193	15,307
5875 Staff Recruiting	2,080	5,326	(3,246)
5877 Student Activities	28,000	22,367	5,633
5878 Student Assessment	10,932	6,811	4,121
5881 Student Information System	7,859	7,859	-
5884 Substitutes	108,650	94,779	13,871
5887 Technology Services	104,475	105,833	(1,358)
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	134,104	157,284	(23,180)
5915 Postage and Delivery	10,126	6,486	3,640
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>3,825,728</b>	<b>3,896,504</b>	<b>(70,775)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	220,285	252,358	(32,073)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>220,285</b>	<b>252,358</b>	<b>(32,073)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>13,168,731</b>	<b>12,770,230</b>	<b>398,501</b>

**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	5,314,427	5,289,343	(25,084)
Federal Revenue	2,242,350	2,100,752	(141,598)
Other State Revenues	1,045,693	1,059,262	13,569
Local Revenues	-	22,426	22,426
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>8,602,470</b>	<b>8,471,784</b>	<b>(130,686)</b>
<b>Expenses</b>			
Compensation and Benefits	4,052,352	3,933,107	119,245
Books and Supplies	1,012,356	722,595	289,761
Services and Other Operating Expenditures	2,242,724	2,317,643	(74,920)
Depreciation	139,730	153,477	(13,747)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>7,447,163</b>	<b>7,126,823</b>	<b>320,340</b>
<b>Operating Income</b>	<b>1,155,307</b>	<b>1,344,961</b>	<b>189,654</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	5,504,053	5,504,053	
Operating Income	1,155,307	1,344,961	
<b>Ending Fund Balance</b>	<b>6,659,360</b>	<b>6,849,014</b>	
Fund Balance as a % of Expenses	89%	96%	
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
4-6	75	75	-
7-8	169	169	-
9-12	236	236	-
<b>Total Enrolled</b>	<b>480</b>	<b>480</b>	-

**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

				<b>Budget</b>		
				<b>Approved</b>	<b>Current</b>	<b>Approved</b>
				<b>Budget v2</b>	<b>Forecast</b>	<b>Budget v2 vs.</b>
				<b>Current Forecast</b>		
<b>ADA %</b>						
4-6				95.5%	95.5%	0.0%
7-8				95.6%	95.6%	0.0%
9-12				93.8%	93.8%	0.0%
<b>Average ADA %</b>				<b>94.7%</b>	<b>94.7%</b>	<b>0.0%</b>
<b>ADA</b>						
4-6				71.64	71.64	-
7-8				161.49	161.49	-
9-12				221.37	221.37	-
<b>Total ADA</b>				<b>454.50</b>	<b>454.50</b>	<b>-</b>
<b>REVENUE</b>						
<b>LCFF Entitlement</b>						
8011	Charter Schools General Purpose Entitlement - State Aid			3,038,623	2,679,511	(359,112)
8012	Education Protection Account Entitlement			947,286	1,264,151	316,865
8019	State Aid - Prior Years			87	12,592	12,505
8096	Charter Schools in Lieu of Property Taxes			1,328,431	1,333,089	4,658
	<b>SUBTOTAL - LCFF Entitlement</b>			<b>5,314,427</b>	<b>5,289,343</b>	<b>(25,084)</b>
<b>Federal Revenue</b>						
8181	Special Education - Entitlement			94,213	92,565	(1,648)
8220	Child Nutrition Programs			376,648	165,898	(210,750)
8291	Title I			178,537	191,193	12,656
8292	Title II			23,520	22,049	(1,471)
8293	Title III			12,957	15,316	2,359
8294	Title IV			13,318	13,667	349
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)			1,543,156	1,600,064	56,907
	<b>SUBTOTAL - Federal Revenue</b>			<b>2,242,350</b>	<b>2,100,752</b>	<b>(141,598)</b>
<b>Other State Revenue</b>						

**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
8319 Other State Apportionments - Prior Years	-	1,941	1,941
8381 Special Education - Entitlement (State)	298,311	286,400	(11,911)
8520 Child Nutrition - State	30,114	13,437	(16,677)
8545 School Facilities Apportionments	347,573	373,627	26,054
8550 Mandated Cost Reimbursements	14,306	14,306	(0)
8560 State Lottery Revenue	93,517	115,520	22,003
8590 All Other State Revenue	261,871	87,310	(174,561)
8596 ASES	-	166,721	166,721
<b>SUBTOTAL - Other State Revenue</b>	<b>1,045,693</b>	<b>1,059,262</b>	<b>13,569</b>
<b>Local Revenue</b>			
8600 Other Local Revenue	-	1,500	1,500
8690 Other Local Revenue	-	375	375
8699 All Other Local Revenue	-	6,752	6,752
8714 Option 3 Grants	-	13,799	13,799
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>22,426</b>	<b>22,426</b>
<b>Fundraising and Grants</b>			
<b>SUBTOTAL - Fundraising and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>8,602,470</b>	<b>8,471,784</b>	<b>(130,686)</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,946,541	1,810,620	135,921
1103 Teacher - Substitute Pay	73,733	41,990	31,743
1300 Certificated Supervisor & Administrator Salaries	370,467	400,042	(29,576)
1900 Certificated Other Salaries	62,969	68,878	(5,909)
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,453,710</b>	<b>2,321,531</b>	<b>132,179</b>



**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	103,158	112,198	(9,040)
2400 Classified Clerical & Office Salaries	192,769	194,506	(1,737)
2900 Classified Other Salaries	217,733	233,844	(16,111)
2930 Other Classified - Maintenance/grounds	123,680	125,024	(1,344)
<b>SUBTOTAL - Classified Salaries</b>	<b>637,340</b>	<b>665,572</b>	<b>(28,232)</b>
<b>Employee Benefits</b>			
3100 STRS	388,905	360,488	28,417
3300 OASDI-Medicare-Alternative	87,164	80,307	6,858
3400 Health & Welfare Benefits	420,537	442,332	(21,795)
3500 Unemployment Insurance	27,604	19,161	8,443
3600 Workers Comp Insurance	37,093	43,717	(6,625)
<b>SUBTOTAL - Employee Benefits</b>	<b>961,303</b>	<b>946,004</b>	<b>15,299</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	33,384	30,634	2,750
4200 Books & Other Reference Materials	150	25	125
4315 Custodial Supplies	14,000	36,906	(22,906)
4320 Educational Software	167,075	178,160	(11,085)
4325 Instructional Materials & Supplies	26,739	21,970	4,769
4330 Office Supplies	35,000	46,891	(11,891)
4350 Uniforms	5,500	5,825	(325)
4352 ASES	217,446	166,721	50,725
4400 Noncapitalized Equipment	68,563	80,985	(12,422)
4410 Classroom Furniture, Equipment & Supplies	6,500	1,483	5,017
4710 Student Food Services	438,000	152,604	285,396
4720 Other Food	-	392	(392)
<b>SUBTOTAL - Books and Supplies</b>	<b>1,012,356</b>	<b>722,595</b>	<b>289,761</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	10,000	763	9,237
5300 Dues & Memberships	12,000	12,239	(239)

**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
5400 Insurance	77,428	93,778	(16,350)
5605 Equipment Leases	23,586	15,999	7,587
5610 Rent	545,212	553,064	(7,851)
5615 Repairs and Maintenance - Building	38,450	17,833	20,617
5617 Repairs and Maintenance - Other Equipment	20,379	951	19,428
5807 Family Outreach	4,500	48	4,452
5813 College Readiness Expense	32,535	18,359	14,176
5815 Consultants - Instructional	20,000	208,963	(188,963)
5817 Contribution	-	2,341	(2,341)
5820 Consultants: Non Instructional	84,361	195,408	(111,047)
5824 District Oversight Fees	53,144	52,768	377
5836 Fingerprinting	860	-	860
5845 Legal Fees	20,000	7,490	12,510
5851 Marketing and Student Recruiting	4,500	109	4,391
5858 CMO Fees Expense	498,766	503,577	(4,811)
5860 Printing and Reproduction	2,715	21	2,694
5863 Professional Development	95,281	60,911	34,371
5864 Professional Development - Other	-	400	(400)
5866 Van Expenses	3,700	74	3,626
5869 Special Education Contract Instructors	312,192	181,530	130,662
5872 Special Education Encroachment	78,505	75,846	2,659
5874 Sports	32,500	22,193	10,307
5875 Staff Recruiting	1,540	3,551	(2,011)
5877 Student Activities	20,000	15,650	4,350
5878 Student Assessment	7,988	4,051	3,937
5881 Student Information System	5,239	5,239	-
5884 Substitutes	62,100	83,844	(21,744)
5887 Technology Services	71,319	72,151	(832)
5900 Communications	97,122	104,860	(7,738)
5915 Postage and Delivery	6,800	3,632	3,168
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,242,724</b>	<b>2,317,643</b>	<b>(74,920)</b>
<b>Capital Outlay &amp; Depreciation</b>			

**LALA-HS/MS**  
**Income Statement**  
**June 2021 Unaudited**

			<b>Budget</b>		
		<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>	
6900	Depreciation	139,730	153,477	(13,747)	
	<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>139,730</b>	<b>153,477</b>	<b>(13,747)</b>	
<b>Other Outflows</b>					
	<b>SUBTOTAL - Other Outflows</b>	-	-	-	
<b>TOTAL EXPENSES</b>		<b>7,447,163</b>	<b>7,126,823</b>	<b>320,340</b>	

**LALPA**  
**Income Statement**  
**June 2021 Unaudited**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	3,403,608	3,422,053	18,445
Federal Revenue	1,583,213	1,517,367	(65,846)
Other State Revenues	755,268	730,988	(24,280)
Local Revenues	-	9,287	9,287
Fundraising and Grants	25,000	25,605	605
<b>Total Revenue</b>	<b>5,767,089</b>	<b>5,705,300</b>	<b>(61,789)</b>
<b>Expenses</b>			
Compensation and Benefits	2,556,159	2,579,950	(23,791)
Books and Supplies	811,078	667,011	144,067
Services and Other Operating Expenditures	1,418,988	1,433,796	(14,808)
Depreciation	80,555	98,881	(18,326)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>4,866,780</b>	<b>4,779,638</b>	<b>87,142</b>
<b>Operating Income</b>	<b>900,310</b>	<b>925,662</b>	<b>25,352</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	4,089,022	4,089,022	
Operating Income	900,310	925,662	
<b>Ending Fund Balance</b>	<b>4,989,332</b>	<b>5,014,684</b>	
Fund Balance as a % of Expenses	103%	105%	
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
K-3	213	213	-
4-6	112	112	-
<b>Total Enrolled</b>	<b>325</b>	<b>325</b>	-

**LALPA**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>ADA %</b>			
K-3	94.0%	93.7%	-0.3%
4-6	94.5%	96.3%	1.8%
<b>Average ADA %</b>	<b>94.2%</b>	<b>94.6%</b>	<b>0.4%</b>
<b>ADA</b>			
K-3	200.32	199.60	(0.72)
4-6	105.88	107.90	2.02
<b>Total ADA</b>	<b>306.20</b>	<b>307.50</b>	<b>1.30</b>
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools General Purpose Entitlement - State Aid	1,938,063	1,843,003	(95,060)
8012 Education Protection Account Entitlement	570,572	669,093	98,521
8019 State Aid - Prior Years	-	8,032	8,032
8096 Charter Schools in Lieu of Property Taxes	894,974	901,925	6,951
<b>SUBTOTAL - LCFF Entitlement</b>	<b>3,403,608</b>	<b>3,422,053</b>	<b>18,445</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	63,472	62,628	(844)
8220 Child Nutrition Programs	309,036	214,053	(94,984)
8291 Title I	131,407	136,464	5,057
8292 Title II	28,876	16,205	(12,671)
8293 Title III	20,708	20,864	156
8294 Title IV	10,000	10,059	59
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	1,019,714	1,057,095	37,381
<b>SUBTOTAL - Federal Revenue</b>	<b>1,583,213</b>	<b>1,517,367</b>	<b>(65,846)</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	-	(939)	(939)
8381 Special Education - Entitlement (State)	200,974	193,772	(7,202)
8520 Child Nutrition - State	24,499	17,861	(6,639)

**LALPA**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
8545 School Facilities Apportionments	259,631	283,569	23,938
8550 Mandated Cost Reimbursements	5,163	5,163	0
8560 State Lottery Revenue	63,003	78,157	15,154
8590 All Other State Revenue	201,998	47,339	(154,659)
8596 ASES	-	106,066	106,066
<b>SUBTOTAL - Other State Revenue</b>	<b>755,268</b>	<b>730,988</b>	<b>(24,280)</b>
<b>Local Revenue</b>			
8699 All Other Local Revenue	-	3,376	3,376
8714 Option 3 Grants	-	5,911	5,911
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>9,287</b>	<b>9,287</b>
<b>Fundraising and Grants</b>			
8803 Fundraising	-	605	605
8850 Donations - temporarily restricted	25,000	25,000	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>25,000</b>	<b>25,605</b>	<b>605</b>
<b>TOTAL REVENUE</b>	<b>5,767,089</b>	<b>5,705,300</b>	<b>(61,789)</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,491,099	1,505,340	(14,240)
1103 Teacher - Substitute Pay	11,400	-	11,400
1300 Certificated Supervisor & Administrator Salaries	119,272	116,964	2,308
1900 Certificated Other Salaries	42,370	42,550	(180)
<b>SUBTOTAL - Certificated Salaries</b>	<b>1,664,141</b>	<b>1,664,854</b>	<b>(712)</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	108,576	104,027	4,549
2400 Classified Clerical & Office Salaries	64,410	45,086	19,324

**LALPA**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
2900 Classified Other Salaries	40,378	52,462	(12,084)
2930 Other Classified - Maintenance/grounds	39,960	38,152	1,808
<b>SUBTOTAL - Classified Salaries</b>	<b>253,324</b>	<b>239,727</b>	<b>13,597</b>
<b>Employee Benefits</b>			
3100 STRS	263,057	254,005	9,051
3300 OASDI-Medicare-Alternative	45,698	51,703	(6,005)
3400 Health & Welfare Benefits	288,266	330,190	(41,924)
3500 Unemployment Insurance	18,663	11,946	6,717
3600 Workers Comp Insurance	23,010	27,526	(4,516)
<b>SUBTOTAL - Employee Benefits</b>	<b>638,694</b>	<b>675,370</b>	<b>(36,676)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	6,661	6,661	-
4200 Books & Other Reference Materials	2,500	955	1,545
4315 Custodial Supplies	8,839	25,226	(16,388)
4320 Educational Software	64,666	76,586	(11,920)
4325 Instructional Materials & Supplies	25,000	53,538	(28,538)
4330 Office Supplies	20,000	33,058	(13,058)
4350 Uniforms	1,500	528	972
4352 ASES	173,106	115,855	57,251
4400 Noncapitalized Equipment	148,806	156,116	(7,310)
4410 Classroom Furniture, Equipment & Supplies	-	191	(191)
4710 Student Food Services	360,000	198,297	161,703
<b>SUBTOTAL - Books and Supplies</b>	<b>811,078</b>	<b>667,011</b>	<b>144,067</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	5,000	448	4,552
5300 Dues & Memberships	6,000	6,897	(897)
5400 Insurance	38,714	46,890	(8,176)
5605 Equipment Leases	15,568	8,499	7,069
5610 Rent	421,301	427,368	(6,067)
5615 Repairs and Maintenance - Building	37,950	17,046	20,904

**LALPA**  
**Income Statement**  
**June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
5617 Repairs and Maintenance - Other Equipment	7,023	1,345	5,678
5807 Family Outreach	2,500	48	2,452
5815 Consultants - Instructional	28,830	142,935	(114,105)
5820 Consultants: Non Instructional	51,557	121,709	(70,152)
5824 District Oversight Fees	34,036	34,140	(104)
5836 Fingerprinting	450	-	450
5845 Legal Fees	20,000	6,269	13,731
5851 Marketing and Student Recruiting	2,500	109	2,391
5858 CMO Fees Expense	336,023	340,704	(4,682)
5860 Printing and Reproduction	2,000	11	1,989
5863 Professional Development	32,583	20,966	11,617
5866 Van Expenses	1,500	253	1,247
5869 Special Education Contract Instructors	185,000	94,249	90,751
5872 Special Education Encroachment	52,889	51,315	1,574
5874 Sports	5,000	-	5,000
5875 Staff Recruiting	540	1,775	(1,235)
5877 Student Activities	8,000	5,925	2,075
5878 Student Assessment	2,944	2,760	184
5881 Student Information System	2,620	2,620	-
5884 Substitutes	46,550	10,935	35,615
5887 Technology Services	33,156	33,682	(526)
5900 Communications	35,753	52,042	(16,289)
5915 Postage and Delivery	3,000	2,854	146
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>1,418,988</b>	<b>1,433,796</b>	<b>(14,808)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	80,555	98,881	(18,326)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>80,555</b>	<b>98,881</b>	<b>(18,326)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>4,866,780</b>	<b>4,779,638</b>	<b>87,142</b>



**Home Office  
Income Statement  
June 2021 Unaudited**

	<b>Budget</b>		
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
Local Revenues	854,789	853,641	(1,148)
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>854,789</b>	<b>853,641</b>	<b>(1,148)</b>
<b>Expenses</b>			
Compensation and Benefits	688,342	717,394	(29,052)
Books and Supplies	2,430	1,311	1,119
Services and Other Operating Expenditures	164,017	145,064	18,953
Depreciation	-	-	-
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>854,789</b>	<b>863,769</b>	<b>(8,980)</b>
<b>Operating Income</b>	<b>0</b>	<b>(10,129)</b>	<b>(10,129)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	19,995	19,995	
Operating Income	0	(10,129)	
<b>Ending Fund Balance</b>	<b>19,995</b>	<b>9,866</b>	
Fund Balance as a % of Expenses	2%	1%	
<b>REVENUE</b>			
<b>Local Revenue</b>			
8660 Interest	20,000	19,488	(512)
8699 All Other Local Revenue	-	(10,129)	(10,129)
8721 CMO Fees Revenue	834,789	844,281	9,492
<b>SUBTOTAL - Local Revenue</b>	<b>854,789</b>	<b>853,641</b>	<b>(1,148)</b>
<b>Fundraising and Grants</b>			
<b>SUBTOTAL - Fundraising and Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Home Office  
Income Statement  
June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
<b>TOTAL REVENUE</b>	<b>854,789</b>	<b>853,641</b>	<b>(1,148)</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1300 Certificated Supervisor & Administrator Salaries	405,330	443,925	(38,595)
<b>SUBTOTAL - Certificated Salaries</b>	<b>405,330</b>	<b>443,925</b>	<b>(38,595)</b>
<b>Classified Salaries</b>			
2300 Classified Supervisor & Administrator Salaries	123,000	129,980	(6,980)
2400 Classified Clerical & Office Salaries	-	2,799	(2,799)
<b>SUBTOTAL - Classified Salaries</b>	<b>123,000</b>	<b>132,779</b>	<b>(9,779)</b>
<b>Employee Benefits</b>			
3100 STRS	64,556	63,993	563
3300 OASDI-Medicare-Alternative	15,634	15,267	367
3400 Health & Welfare Benefits	45,574	48,008	(2,434)
3500 Unemployment Insurance	1,714	3,345	(1,632)
3600 Workers Comp Insurance	6,340	(3,518)	9,858
3900 Other Employee Benefits	26,194	13,594	12,600
<b>SUBTOTAL - Employee Benefits</b>	<b>160,012</b>	<b>140,690</b>	<b>19,322</b>
<b>Books &amp; Supplies</b>			
4200 Books & Other Reference Materials	122	-	122
4330 Office Supplies	219	1,048	(829)
4400 Noncapitalized Equipment	2,089	263	1,826
<b>SUBTOTAL - Books and Supplies</b>	<b>2,430</b>	<b>1,311</b>	<b>1,119</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	5,592	695	4,897

**Home Office  
Income Statement  
June 2021 Unaudited**

<b>Budget</b>			
	<b>Approved Budget v2</b>	<b>Current Forecast</b>	<b>Approved Budget v2 vs. Current Forecast</b>
5300 Dues & Memberships	1,995	(461)	2,456
5803 Accounting Fees	26,000	25,772	228
5807 Family Outreach	1,050	-	1,050
5809 Banking Fees	448	88	360
5812 Business Services	73,650	72,638	1,013
5845 Legal Fees	20,000	12,306	7,694
5857 Payroll Fees	26,609	26,350	259
5863 Professional Development	7,093	6,503	590
5877 Student Activities	-	792	(792)
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	1,229	382	847
5915 Postage and Delivery	326	-	326
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>164,017</b>	<b>145,064</b>	<b>18,953</b>
<b>TOTAL EXPENSES</b>	<b>854,789</b>	<b>863,769</b>	<b>(8,980)</b>

**LALA**

**Forecast vs. Approved Budget  
July 2021**

	<b>Budget</b>		
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	9,347,114	8,718,255	(628,859)
Federal Revenue	2,340,422	4,401,914	2,061,492
Other State Revenues	2,474,747	2,711,205	236,458
Local Revenues	882,970	927,104	44,134
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>15,045,253</b>	<b>16,758,479</b>	<b>1,713,225</b>
<b>Expenses</b>			
Compensation and Benefits	7,578,944	7,486,601	92,343
Books and Supplies	1,677,244	2,670,413	(993,169)
Services and Other Operating Expenditures	5,026,122	6,461,076	(1,434,954)
Depreciation	238,205	256,288	(18,083)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>14,520,514</b>	<b>16,874,377</b>	<b>(2,353,863)</b>
<b>Operating Income</b>	<b>524,739</b>	<b>(115,899)</b>	<b>(640,638)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	11,666,882	11,641,458	
Operating Income	524,739	(115,899)	
<b>Ending Fund Balance</b>	<b>12,191,621</b>	<b>11,525,559</b>	
Fund Balance as a % of Expenses	84%	68%	

# LALA

## Forecast vs. Approved Budget July 2021

	Budget		
	Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
K-3	213	219	6
4-6	173	186	13
7-8	139	138	(1)
9-12	267	203	(64)
<b>Total Enrolled</b>	<b>792</b>	<b>746</b>	<b>(46)</b>
<b>ADA %</b>			
K-3	94.0%	94.0%	0.0%
4-6	94.9%	95.0%	0.1%
7-8	95.6%	95.6%	0.0%
9-12	93.8%	93.8%	0.0%
<b>Average ADA %</b>	<b>94.4%</b>	<b>94.5%</b>	<b>0.1%</b>
<b>ADA</b>			
K-3	200.32	205.96	5.64
4-6	164.15	176.61	12.47
7-8	132.82	131.87	(0.96)
9-12	250.45	190.42	(60.03)
<b>Total ADA</b>	<b>747.73</b>	<b>704.86</b>	<b>(42.88)</b>

# LALA

## Forecast vs. Approved Budget July 2021

				<b>Budget</b>		
				<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>REVENUE</b>						
<b>LCFF Entitlement</b>						
8011	Charter Schools General Purpose Entitlement - State Aid			5,678,823	6,509,877	831,055
8012	Education Protection Account Entitlement			1,540,590	140,971	(1,399,618)
8096	Charter Schools in Lieu of Property Taxes			2,127,702	2,067,406	(60,295)
<b>SUBTOTAL - LCFF Entitlement</b>				<b>9,347,114</b>	<b>8,718,255</b>	<b>(628,859)</b>
<b>Federal Revenue</b>						
8181	Special Education - Entitlement			152,329	188,408	36,080
8220	Child Nutrition Programs			685,685	686,248	564
8291	Title I			307,022	315,001	7,979
8292	Title II			39,861	39,861	-
8293	Title III			32,748	33,821	1,073
8294	Title IV			23,318	23,377	59
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)			1,099,460	3,115,198	2,015,738
<b>SUBTOTAL - Federal Revenue</b>				<b>2,340,422</b>	<b>4,401,914</b>	<b>2,061,492</b>
<b>Other State Revenue</b>						
8381	Special Education - Entitlement (State)			471,447	485,575	14,129
8520	Child Nutrition - State			54,613	55,314	701
8545	School Facilities Apportionments			689,477	708,980	19,503
8550	Mandated Cost Reimbursements			19,781	19,895	114
8560	State Lottery Revenue			155,415	167,852	12,437
8590	All Other State Revenue			784,015	829,864	45,849
8596	ASES			300,000	443,725	143,725
<b>SUBTOTAL - Other State Revenue</b>				<b>2,474,747</b>	<b>2,711,205</b>	<b>236,458</b>
<b>Local Revenue</b>						
8660	Interest			20,000	20,000	-
8721	CMO Fees Revenue			862,970	907,104	44,134
<b>SUBTOTAL - Local Revenue</b>				<b>882,970</b>	<b>927,104</b>	<b>44,134</b>

**LALA**

**Forecast vs. Approved Budget  
July 2021**

**Fundraising and Grants  
SUBTOTAL - Fundraising and Grants**

**TOTAL REVENUE**

<b>Budget</b>		
<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
-	-	-
<b>15,045,253</b>	<b>16,758,479</b>	<b>1,713,225</b>

# LALA

## Forecast vs. Approved Budget July 2021

			Budget		
			Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
<b>EXPENSES</b>					
<b>Compensation &amp; Benefits</b>					
<b>Certificated Salaries</b>					
1100	Teachers Salaries		3,431,278	3,352,523	78,755
1103	Teacher - Substitute Pay		22,800	50,930	(28,130)
1300	Certificated Supervisor & Administrator Salaries		1,052,138	880,688	171,450
1900	Certificated Other Salaries		65,693	115,157	(49,464)
<b>SUBTOTAL - Certificated Salaries</b>			<b>4,571,909</b>	<b>4,399,299</b>	<b>172,610</b>
<b>Classified Salaries</b>					
2100	Classified Instructional Aide Salaries		260,802	322,889	(62,088)
2300	Classified Supervisor & Administrator Salaries		128,000	128,000	-
2400	Classified Clerical & Office Salaries		300,125	317,902	(17,777)
2900	Classified Other Salaries		280,705	280,121	584
2930	Other Classified - Maintenance/grounds		165,709	185,568	(19,859)
<b>SUBTOTAL - Classified Salaries</b>			<b>1,135,341</b>	<b>1,234,480</b>	<b>(99,139)</b>
<b>Employee Benefits</b>					
3100	STRS		757,050	729,620	27,429
3300	OASDI-Medicare-Alternative		159,199	163,629	(4,430)
3400	Health & Welfare Benefits		799,640	799,640	-
3500	Unemployment Insurance		49,694	54,813	(5,119)
3600	Workers Comp Insurance		77,048	76,056	992
3900	Other Employee Benefits		29,063	29,063	-
<b>SUBTOTAL - Employee Benefits</b>			<b>1,871,694</b>	<b>1,852,822</b>	<b>18,872</b>
<b>Books &amp; Supplies</b>					
4100	Approved Textbooks & Core Curricula Materials		13,000	13,000	-
4200	Books & Other Reference Materials		5,043	5,043	-
4300	Materials & Supplies		-	-	-
4315	Custodial Supplies		38,000	38,000	-



**LALA**

**Forecast vs. Approved Budget  
July 2021**

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
4320 Educational Software	162,131	216,932	(54,801)
4325 Instructional Materials & Supplies	76,000	76,000	-
4330 Office Supplies	47,784	55,785	(8,001)
4350 Uniforms	7,000	7,000	-
4352 ASES	323,106	443,725	(120,619)
4354 COVID Supplies	-	855,002	(855,002)
4400 Noncapitalized Equipment	198,180	152,926	45,254
4410 Classroom Furniture, Equipment & Supplies	9,000	9,000	-
4710 Student Food Services	798,000	798,000	-
<b>SUBTOTAL - Books and Supplies</b>	<b>1,677,244</b>	<b>2,670,413</b>	<b>(993,169)</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	25,592	25,592	-
5300 Dues & Memberships	18,495	18,495	-
5400 Insurance	127,756	127,756	-
5605 Equipment Leases	39,742	39,742	-
5610 Rent	1,025,409	1,020,409	5,000
5615 Repairs and Maintenance - Building	95,060	97,401	(2,341)
5617 Repairs and Maintenance - Other Equipment	29,182	37,500	(8,318)
5803 Accounting Fees	26,000	26,000	-
5807 Family Outreach	11,550	11,550	-
5809 Banking Fees	448	448	-
5810 COVID Contracted Services (nursing, etc)	-	106,401	(106,401)
5812 Business Services	73,850	73,850	-
5813 College Readiness Expense	16,415	16,415	-
5815 Consultants - Instructional	791,690	1,751,690	(960,000)
5820 Consultants: Non Instructional	289,859	317,360	(27,501)
5824 District Oversight Fees	93,471	87,183	6,289
5836 Fingerprinting	1,460	1,460	-
5845 Legal Fees	50,000	50,000	-
5851 Marketing and Student Recruiting	7,000	7,000	-
5857 Payroll Fees	26,609	26,609	-
5858 CMO Fees Expense	862,970	907,104	(44,134)

**LALA****Forecast vs. Approved Budget  
July 2021**

		<b>Budget</b>		
		<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
5860	Printing and Reproduction	4,715	4,715	-
5863	Professional Development	272,753	516,708	(243,955)
5866	Van Expenses	5,200	5,200	-
5869	Special Education Contract Instructors	510,000	520,000	(10,000)
5872	Special Education Encroachment	124,755	134,797	(10,042)
5874	Sports	40,000	40,000	-
5875	Staff Recruiting	4,000	4,000	-
5877	Student Activities	58,100	58,100	-
5878	Student Assessment	12,900	12,900	-
5881	Student Information System	7,860	7,860	-
5884	Substitutes	127,200	146,748	(19,548)
5887	Technology Services	103,452	101,233	2,219
5899	Miscellaneous Operating Expenses	25	25	-
5900	Communications	132,479	148,701	(16,222)
5915	Postage and Delivery	10,126	10,126	-
	<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>5,026,122</b>	<b>6,461,076</b>	<b>(1,434,954)</b>
<b>Capital Outlay &amp; Depreciation</b>				
6900	Depreciation	238,205	256,288	(18,083)
	<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>238,205</b>	<b>256,288</b>	<b>(18,083)</b>
<b>Other Outflows</b>				
	<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>14,520,514</b>	<b>16,874,377</b>	<b>(2,353,863)</b>

# LALA-HS/MS

## Forecast vs. Approved Budget July 2021

	Budget		
	Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	5,641,269	4,994,180	(647,089)
Federal Revenue	1,337,788	2,704,162	1,366,375
Other State Revenues	1,427,494	1,576,704	149,210
Local Revenues	-	-	-
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>8,406,551</b>	<b>9,275,046</b>	<b>868,496</b>
<b>Expenses</b>			
Compensation and Benefits	4,093,921	4,092,708	1,213
Books and Supplies	913,403	1,555,549	(642,146)
Services and Other Operating Expenditures	3,028,521	3,792,939	(764,418)
Depreciation	150,274	154,652	(4,378)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>8,186,119</b>	<b>9,595,848</b>	<b>(1,409,729)</b>
<b>Operating Income</b>	<b>220,432</b>	<b>(320,802)</b>	<b>(541,233)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	6,707,106	6,849,014	
Operating Income	220,432	(320,802)	
<b>Ending Fund Balance</b>	<b>6,927,537</b>	<b>6,528,212</b>	
Fund Balance as a % of Expenses	85%	68%	
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
4-6	61	79	18
7-8	139	138	(1)
9-12	267	203	(64)
<b>Total Enrolled</b>	<b>467</b>	<b>420</b>	<b>(47)</b>

# LALA-HS/MS

## Forecast vs. Approved Budget

July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>ADA %</b>			
4-6	95.5%	95.5%	0.0%
7-8	95.6%	95.6%	0.0%
9-12	93.8%	93.8%	0.0%
<b>Average ADA %</b>	<b>94.5%</b>	<b>94.7%</b>	<b>0.2%</b>
<b>ADA</b>			
4-6	58.27	75.46	17.19
7-8	132.82	131.87	(0.96)
9-12	250.45	190.42	(60.03)
<b>Total ADA</b>	<b>441.54</b>	<b>397.74</b>	<b>(43.79)</b>
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools General Purpose Entitlement - State Aid	3,433,874	3,748,012	314,138
8012 Education Protection Account Entitlement	950,984	79,549	(871,435)
8096 Charter Schools in Lieu of Property Taxes	1,256,411	1,166,619	(89,792)
<b>SUBTOTAL - LCFF Entitlement</b>	<b>5,641,269</b>	<b>4,994,180</b>	<b>(647,089)</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	89,950	106,317	16,367
8220 Child Nutrition Programs	376,648	376,648	-
8291 Title I	178,537	178,537	-
8292 Title II	23,520	23,520	-
8293 Title III	12,957	12,957	-
8294 Title IV	13,318	13,318	-
8296 Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	642,857	1,992,865	1,350,008
<b>SUBTOTAL - Federal Revenue</b>	<b>1,337,788</b>	<b>2,704,162</b>	<b>1,366,375</b>
<b>Other State Revenue</b>			
8381 Special Education - Entitlement (State)	278,390	274,006	(4,384)

# LALA-HS/MS

## Forecast vs. Approved Budget

July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
8520 Child Nutrition - State	30,114	30,114	-
8545 School Facilities Apportionments	378,663	399,700	21,037
8550 Mandated Cost Reimbursements	14,519	14,603	83
8560 State Lottery Revenue	91,773	94,718	2,945
8590 All Other State Revenue	484,035	499,555	15,520
8596 ASES	150,000	264,009	114,009
<b>SUBTOTAL - Other State Revenue</b>	<b>1,427,494</b>	<b>1,576,704</b>	<b>149,210</b>
<b>Local Revenue</b>			
<b>SUBTOTAL - Local Revenue</b>	-	-	-
<b>Fundraising and Grants</b>			
<b>SUBTOTAL - Fundraising and Grants</b>	-	-	-
<b>TOTAL REVENUE</b>	<b>8,406,551</b>	<b>9,275,046</b>	<b>868,496</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,898,436	1,947,905	(49,469)
1103 Teacher - Substitute Pay	11,400	20,390	(8,990)
1300 Certificated Supervisor & Administrator Salaries	432,320	331,632	100,688
1900 Certificated Other Salaries	65,693	68,297	(2,604)
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,407,849</b>	<b>2,368,224</b>	<b>39,625</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	137,610	138,654	(1,044)
2400 Classified Clerical & Office Salaries	205,330	223,836	(18,505)
2900 Classified Other Salaries	213,395	212,811	584
2930 Other Classified - Maintenance/grounds	125,749	145,608	(19,859)
<b>SUBTOTAL - Classified Salaries</b>	<b>682,083</b>	<b>720,907</b>	<b>(38,824)</b>

# LALA-HS/MS

## Forecast vs. Approved Budget

July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>Employee Benefits</b>			
3100 STRS	398,416	392,884	5,532
3300 OASDI-Medicare-Alternative	90,388	92,354	(1,966)
3400 Health & Welfare Benefits	445,769	445,769	-
3500 Unemployment Insurance	27,701	30,866	(3,165)
3600 Workers Comp Insurance	41,714	41,703	11
<b>SUBTOTAL - Employee Benefits</b>	<b>1,003,989</b>	<b>1,003,577</b>	<b>412</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	6,000	6,000	-
4200 Books & Other Reference Materials	2,500	2,500	-
4300 Materials & Supplies	-	-	-
4315 Custodial Supplies	27,000	27,000	-
4320 Educational Software	119,342	174,143	(54,801)
4325 Instructional Materials & Supplies	45,000	45,000	-
4330 Office Supplies	27,000	32,334	(5,334)
4350 Uniforms	5,500	5,500	-
4352 ASES	150,000	264,009	(114,009)
4354 COVID Supplies	-	468,002	(468,002)
4400 Noncapitalized Equipment	86,561	86,561	-
4410 Classroom Furniture, Equipment & Supplies	6,500	6,500	-
4710 Student Food Services	438,000	438,000	-
<b>SUBTOTAL - Books and Supplies</b>	<b>913,403</b>	<b>1,555,549</b>	<b>(642,146)</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	10,000	10,000	-
5300 Dues & Memberships	10,500	10,500	-
5400 Insurance	85,171	85,171	-
5605 Equipment Leases	23,586	23,586	-
5610 Rent	561,331	561,331	-
5615 Repairs and Maintenance - Building	51,710	54,051	(2,341)
5617 Repairs and Maintenance - Other Equipment	17,500	30,500	(13,000)

# LALA-HS/MS

## Forecast vs. Approved Budget July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
5807 Family Outreach	6,500	6,500	-
5810 COVID Contracted Services (nursing, etc)	-	70,934	(70,934)
5813 College Readiness Expense	16,415	16,415	-
5815 Consultants - Instructional	545,000	1,085,000	(540,000)
5820 Consultants: Non Instructional	199,148	181,316	17,832
5824 District Oversight Fees	56,413	49,942	6,471
5836 Fingerprinting	1,010	1,010	-
5845 Legal Fees	20,000	20,000	-
5851 Marketing and Student Recruiting	4,500	4,500	-
5858 CMO Fees Expense	509,585	511,871	(2,286)
5860 Printing and Reproduction	2,715	2,715	-
5863 Professional Development	185,902	299,902	(114,000)
5866 Van Expenses	3,700	3,700	-
5869 Special Education Contract Instructors	325,000	335,000	(10,000)
5872 Special Education Encroachment	73,668	76,065	(2,397)
5874 Sports	35,000	35,000	-
5875 Staff Recruiting	2,500	2,500	-
5877 Student Activities	31,600	31,600	-
5878 Student Assessment	10,000	10,000	-
5881 Student Information System	5,240	5,240	-
5884 Substitutes	71,550	91,098	(19,548)
5887 Technology Services	68,978	66,972	2,006
5900 Communications	87,500	103,722	(16,222)
5915 Postage and Delivery	6,800	6,800	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>3,028,521</b>	<b>3,792,939</b>	<b>(764,418)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	150,274	154,652	(4,378)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>150,274</b>	<b>154,652</b>	<b>(4,378)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LALA-HS/MS**

**Forecast vs. Approved Budget**

**July 2021**

**TOTAL EXPENSES**

<b>Budget</b>		
<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>8,186,119</b>	<b>9,595,848</b>	<b>(1,409,729)</b>



**LALPA**  
**Forecast vs. Approved Budget**  
**July 2021**

	<b>Budget</b>		
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	3,705,845	3,724,075	18,230
Federal Revenue	1,002,635	1,697,752	695,118
Other State Revenues	1,047,253	1,134,501	87,248
Local Revenues	-	-	-
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>5,755,733</b>	<b>6,556,329</b>	<b>800,596</b>
<b>Expenses</b>			
Compensation and Benefits	2,769,186	2,662,722	106,464
Books and Supplies	760,925	1,111,948	(351,023)
Services and Other Operating Expenditures	1,833,383	2,475,119	(641,736)
Depreciation	87,931	101,636	(13,705)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>5,451,426</b>	<b>6,351,425</b>	<b>(900,000)</b>
<b>Operating Income</b>	<b>304,307</b>	<b>204,903</b>	<b>(99,404)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	4,939,781	5,014,684	
Operating Income	304,307	204,903	
<b>Ending Fund Balance</b>	<b>5,244,088</b>	<b>5,219,587</b>	
Fund Balance as a % of Expenses	96%	82%	
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
K-3	213	219	6
4-6	112	107	(5)
<b>Total Enrolled</b>	<b>325</b>	<b>326</b>	<b>1</b>

# LALPA

## Forecast vs. Approved Budget

July 2021

				Budget		
				Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
<b>ADA %</b>						
	K-3			94.0%	94.0%	0.0%
	4-6			94.5%	94.5%	0.0%
	<b>Average ADA %</b>			<b>94.2%</b>	<b>94.2%</b>	<b>0.0%</b>
<b>ADA</b>						
	K-3			200.32	205.96	5.64
	4-6			105.88	101.15	(4.73)
	<b>Total ADA</b>			<b>306.20</b>	<b>307.11</b>	<b>0.92</b>
<b>REVENUE</b>						
<b>LCFF Entitlement</b>						
8011	Charter Schools General Purpose Entitlement - State Aid			2,244,949	2,761,865	516,916
8012	Education Protection Account Entitlement			589,606	61,422	(528,183)
8096	Charter Schools in Lieu of Property Taxes			871,290	900,787	29,497
	<b>SUBTOTAL - LCFF Entitlement</b>			<b>3,705,845</b>	<b>3,724,075</b>	<b>18,230</b>
<b>Federal Revenue</b>						
8181	Special Education - Entitlement			62,378	82,091	19,713
8220	Child Nutrition Programs			309,036	309,600	564
8291	Title I			128,485	136,464	7,979
8292	Title II			16,341	16,341	-
8293	Title III			19,791	20,864	1,073
8294	Title IV			10,000	10,059	59
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)			456,603	1,122,333	665,730
	<b>SUBTOTAL - Federal Revenue</b>			<b>1,002,635</b>	<b>1,697,752</b>	<b>695,118</b>
<b>Other State Revenue</b>						
8381	Special Education - Entitlement (State)			193,057	211,569	18,513
8520	Child Nutrition - State			24,499	25,200	701
8545	School Facilities Apportionments			310,814	309,280	(1,533)
8550	Mandated Cost Reimbursements			5,261	5,292	31

# LALPA

## Forecast vs. Approved Budget

July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
8560 State Lottery Revenue	63,642	73,135	9,493
8590 All Other State Revenue	299,980	330,309	30,329
8596 ASES	150,000	179,716	29,716
<b>SUBTOTAL - Other State Revenue</b>	<b>1,047,253</b>	<b>1,134,501</b>	<b>87,248</b>
<b>Local Revenue</b>			
<b>SUBTOTAL - Local Revenue</b>	-	-	-
<b>Fundraising and Grants</b>			
<b>SUBTOTAL - Fundraising and Grants</b>	-	-	-
<b>TOTAL REVENUE</b>	<b>5,755,733</b>	<b>6,556,329</b>	<b>800,596</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,532,842	1,404,619	128,223
1103 Teacher - Substitute Pay	11,400	30,540	(19,140)
1300 Certificated Supervisor & Administrator Salaries	203,988	120,418	83,570
1900 Certificated Other Salaries	-	46,860	(46,860)
<b>SUBTOTAL - Certificated Salaries</b>	<b>1,748,230</b>	<b>1,602,437</b>	<b>145,793</b>
<b>Classified Salaries</b>			
2100 Classified Instructional Aide Salaries	123,192	184,236	(61,044)
2400 Classified Clerical & Office Salaries	94,795	94,066	729
2900 Classified Other Salaries	67,310	67,310	-
2930 Other Classified - Maintenance/grounds	39,960	39,960	-
<b>SUBTOTAL - Classified Salaries</b>	<b>325,258</b>	<b>385,573</b>	<b>(60,315)</b>
<b>Employee Benefits</b>			
3100 STRS	289,223	265,158	24,064

# LALPA

## Forecast vs. Approved Budget

July 2021

		Budget		
		Approved	Current	Approved
		Budget v1	Forecast	Budget v1 vs.
				Current
				Forecast
3300	OASDI-Medicare-Alternative	52,642	54,921	(2,279)
3400	Health & Welfare Benefits	305,562	305,562	-
3500	Unemployment Insurance	20,280	22,234	(1,954)
3600	Workers Comp Insurance	27,992	26,838	1,154
<b>SUBTOTAL - Employee Benefits</b>		<b>695,699</b>	<b>674,713</b>	<b>20,986</b>
<b>Books &amp; Supplies</b>				
4100	Approved Textbooks & Core Curricula Materials	7,000	7,000	-
4200	Books & Other Reference Materials	2,500	2,500	-
4315	Custodial Supplies	11,000	11,000	-
4320	Educational Software	42,789	42,789	-
4325	Instructional Materials & Supplies	31,000	31,000	-
4330	Office Supplies	20,000	22,667	(2,667)
4350	Uniforms	1,500	1,500	-
4352	ASES	173,106	179,716	(6,610)
4354	COVID Supplies	-	387,000	(387,000)
4400	Noncapitalized Equipment	109,530	64,276	45,254
4410	Classroom Furniture, Equipment & Supplies	2,500	2,500	-
4710	Student Food Services	360,000	360,000	-
<b>SUBTOTAL - Books and Supplies</b>		<b>760,925</b>	<b>1,111,948</b>	<b>(351,023)</b>
<b>Services &amp; Other Operating Expenses</b>				
5200	Travel & Conferences	10,000	10,000	-
5300	Dues & Memberships	6,000	6,000	-
5400	Insurance	42,585	42,585	-
5605	Equipment Leases	16,156	16,156	-
5610	Rent	464,078	459,078	5,000
5615	Repairs and Maintenance - Building	43,350	43,350	-
5617	Repairs and Maintenance - Other Equipment	11,682	7,000	4,682
5807	Family Outreach	4,000	4,000	-
5810	COVID Contracted Services (nursing, etc)	-	35,467	(35,467)
5815	Consultants - Instructional	246,690	666,690	(420,000)
5820	Consultants: Non Instructional	90,711	107,244	(16,533)

# LALPA

## Forecast vs. Approved Budget July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
5824 District Oversight Fees	37,058	37,241	(182)
5836 Fingerprinting	450	450	-
5845 Legal Fees	10,000	10,000	-
5851 Marketing and Student Recruiting	2,500	2,500	-
5858 CMO Fees Expense	353,385	395,233	(41,848)
5860 Printing and Reproduction	2,000	2,000	-
5863 Professional Development	79,758	209,713	(129,955)
5866 Van Expenses	1,500	1,500	-
5869 Special Education Contract Instructors	185,000	185,000	-
5872 Special Education Encroachment	51,087	58,732	(7,645)
5874 Sports	5,000	5,000	-
5875 Staff Recruiting	1,500	1,500	-
5877 Student Activities	26,500	26,500	-
5878 Student Assessment	2,900	2,900	-
5881 Student Information System	2,620	2,620	-
5884 Substitutes	55,650	55,650	-
5887 Technology Services	34,474	34,261	213
5900 Communications	43,750	43,750	-
5915 Postage and Delivery	3,000	3,000	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>1,833,383</b>	<b>2,475,119</b>	<b>(641,736)</b>
<b>Capital Outlay &amp; Depreciation</b>			
6900 Depreciation	87,931	101,636	(13,705)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>87,931</b>	<b>101,636</b>	<b>(13,705)</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>5,451,426</b>	<b>6,351,425</b>	<b>(900,000)</b>

**Home Office**  
**Forecast vs. Approved Budget**  
**July 2021**

	<b>Budget</b>		
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	-	-	-
Federal Revenue	-	-	-
Other State Revenues	-	-	-
Local Revenues	882,970	927,104	44,134
Fundraising and Grants	-	-	-
<b>Total Revenue</b>	<b>882,970</b>	<b>927,104</b>	<b>44,134</b>
<b>Expenses</b>			
Compensation and Benefits	715,837	731,171	(15,334)
Books and Supplies	2,916	2,916	-
Services and Other Operating Expenditures	164,217	193,017	(28,800)
Depreciation	-	-	-
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>882,970</b>	<b>927,104</b>	<b>(44,134)</b>
<b>Operating Income</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	19,995	9,867	
Operating Income	0	0	
<b>Ending Fund Balance</b>	<b>19,995</b>	<b>9,867</b>	
Fund Balance as a % of Expenses	2%	1%	
<b>KEY ASSUMPTIONS</b>			
<b>Enrollment Summary</b>			
<b>Total Enrolled</b>	-	-	-
<b>ADA %</b>			
<b>Average ADA %</b>			

# Home Office

## Forecast vs. Approved Budget

July 2021

			Budget		
			Approved Budget v1	Current Forecast	Approved Budget v1 vs. Current Forecast
ADA					
Total ADA			-	-	-
<b>REVENUE</b>					
LCFF Entitlement					
SUBTOTAL - LCFF Entitlement			-	-	-
Federal Revenue					
SUBTOTAL - Federal Revenue			-	-	-
Other State Revenue					
SUBTOTAL - Other State Revenue			-	-	-
Local Revenue					
8660 Interest			20,000	20,000	-
8721 CMO Fees Revenue			862,970	907,104	44,134
<b>SUBTOTAL - Local Revenue</b>			<b>882,970</b>	<b>927,104</b>	<b>44,134</b>
Fundraising and Grants					
SUBTOTAL - Fundraising and Grants			-	-	-
<b>TOTAL REVENUE</b>			<b>882,970</b>	<b>927,104</b>	<b>44,134</b>
<b>EXPENSES</b>					
Compensation & Benefits					
Certificated Salaries					
1300 Certificated Supervisor & Administrator Salaries			415,830	428,638	(12,808)
<b>SUBTOTAL - Certificated Salaries</b>			<b>415,830</b>	<b>428,638</b>	<b>(12,808)</b>

## Home Office

### Forecast vs. Approved Budget

July 2021

<b>Budget</b>			
	<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>Classified Salaries</b>			
2300 Classified Supervisor & Administrator Salaries	128,000	128,000	-
<b>SUBTOTAL - Classified Salaries</b>	<b>128,000</b>	<b>128,000</b>	<b>-</b>
<b>Employee Benefits</b>			
3100 STRS	69,411	71,578	(2,167)
3300 OASDI-Medicare-Alternative	16,169	16,354	(186)
3400 Health & Welfare Benefits	48,308	48,308	-
3500 Unemployment Insurance	1,714	1,714	-
3600 Workers Comp Insurance	7,342	7,515	(173)
3900 Other Employee Benefits	29,063	29,063	-
<b>SUBTOTAL - Employee Benefits</b>	<b>172,007</b>	<b>174,532</b>	<b>(2,526)</b>
<b>Books &amp; Supplies</b>			
4200 Books & Other Reference Materials	43	43	-
4330 Office Supplies	784	784	-
4400 Noncapitalized Equipment	2,089	2,089	-
<b>SUBTOTAL - Books and Supplies</b>	<b>2,916</b>	<b>2,916</b>	<b>-</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	5,592	5,592	-
5300 Dues & Memberships	1,995	1,995	-
5803 Accounting Fees	26,000	26,000	-
5807 Family Outreach	1,050	1,050	-
5809 Banking Fees	448	448	-
5812 Business Services	73,850	73,850	-
5820 Consultants: Non Instructional	-	28,800	(28,800)
5845 Legal Fees	20,000	20,000	-
5857 Payroll Fees	26,609	26,609	-
5863 Professional Development	7,093	7,093	-
5899 Miscellaneous Operating Expenses	25	25	-
5900 Communications	1,229	1,229	-
5915 Postage and Delivery	326	326	-



**Home Office**

**Forecast vs. Approved Budget**

**July 2021**

**SUBTOTAL - Services & Other Operating Exp.**

**Capital Outlay & Depreciation**

**SUBTOTAL - Capital Outlay & Depreciation**

**Other Outflows**

**SUBTOTAL - Other Outflows**

**TOTAL EXPENSES**

<b>Budget</b>		
<b>Approved Budget v1</b>	<b>Current Forecast</b>	<b>Approved Budget v1 vs. Current Forecast</b>
<b>164,217</b>	<b>193,017</b>	<b>(28,800)</b>
-	-	-
-	-	-
<b>882,970</b>	<b>927,104</b>	<b>(44,134)</b>