

Los Angeles Leadership Academy

Financial Update

2022-23 Forecast

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2021-2022 Audit



Clean audit with no findings or weaknesses, and no audit adjustments

Revenue	<ul style="list-style-type: none">• \$18.0M total audited revenue• \$365k higher than Unaudited Actuals (deferred revenue and hold harmless adjustments)
Expenses	<ul style="list-style-type: none">• \$18.8M total audited expenses• Same as Unaudited Actuals
Net Income (Loss)	<ul style="list-style-type: none">• -\$792k total audited net loss
Fund Balance	<ul style="list-style-type: none">• \$11.1M or 59% of annual budgeted expense
Conclusion	<ul style="list-style-type: none">• No weaknesses identified in internal controls, compliance or other matters• No findings

FY21-22 Audited Actuals – By Site

		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
		FY21-22 Audited				
Revenue	LCFF Entitlement	4,815,978	3,612,435	-		8,428,413
	Federal Revenue	3,154,346	2,444,475	-		5,598,820
	Other State Revenues	1,548,239	1,389,745	-		2,937,984
	Local Revenues	20,331	6,066	1,004,398	(992,523)	38,272
	Fundraising and Grants	23,141	6,826			29,967
	Total Revenue	9,562,034	7,459,547	1,004,398	(992,523)	17,033,456
Expenses	Comp and Benefits	4,127,835	2,634,602	722,375		7,484,812
	Books and Supplies	1,807,920	1,284,084	2,911		3,094,915
	Services and Other Ops	4,356,757	3,334,432	279,112	(992,523)	6,977,778
	Depreciation	163,630	104,813	-		268,443
	Total Expenses	10,456,142	7,357,931	1,004,398	(992,523)	17,825,948
	Operating Income	(894,108)	101,616	-	-	(792,492)
Fund Balance	Beginning Balance (Unaudited)	6,849,014	5,028,400	9,865		11,887,279
	Operating Income	(894,108)	101,616	-		(792,492)
Ending Fund Balance (incl. Depreciation)		5,954,906	5,130,016	9,865		11,094,787
Ending Fund Balance as % of Expenses		56.95%	69.72%	0.98%		58.96%

FY21-22 Audited Actuals vs. Approved Budget

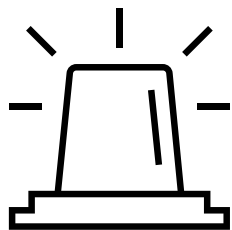


Year-end decreased \$676K from Approved Budget due to ADA reduction, and one-time spending (COVID expenses, tutoring, etc)

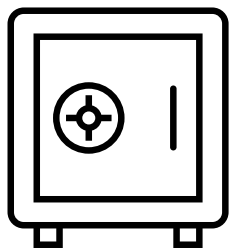
		2021-22	2021-22	\$ Change
		Approved Budget	Audited Actual	
Revenue	LCFF Entitlement	8,718,255	8,428,413	(289,842)
	Federal Revenue	4,401,914	5,598,820	1,196,906
	Other State Revenues	2,711,205	2,937,984	226,779
	Local Revenues	927,104	1,030,795	103,691
	Fundraising and Grants	-	29,967	29,967
	Total Revenue	16,758,478	18,025,979	1,267,501
Expenses	Comp and Benefits	7,486,601	7,484,812	(1,789)
	Books and Supplies	2,670,413	3,094,915	424,502
	Services and Other Ops	6,461,075	7,970,301	1,509,226
	Depreciation	256,288	268,443	12,155
	Total Expenses	16,874,377	18,818,471	1,944,094
	Operating Income	(115,899)	(792,492)	(676,593)
	Beginning Balance (Unaudited)	11,887,279	11,887,279	-
	Operating Income	(115,899)	(792,492)	(676,593)
	Ending Fund Balance (incl. Depreciation)	11,771,380	11,094,787	676,593
	Ending Fund Balance as % of Expenses	68.05%	58.96%	15.43%

State Updates





LAO reported potential
\$25B state budget
deficit



\$23B sitting in state's
reserves to cover
shortfall

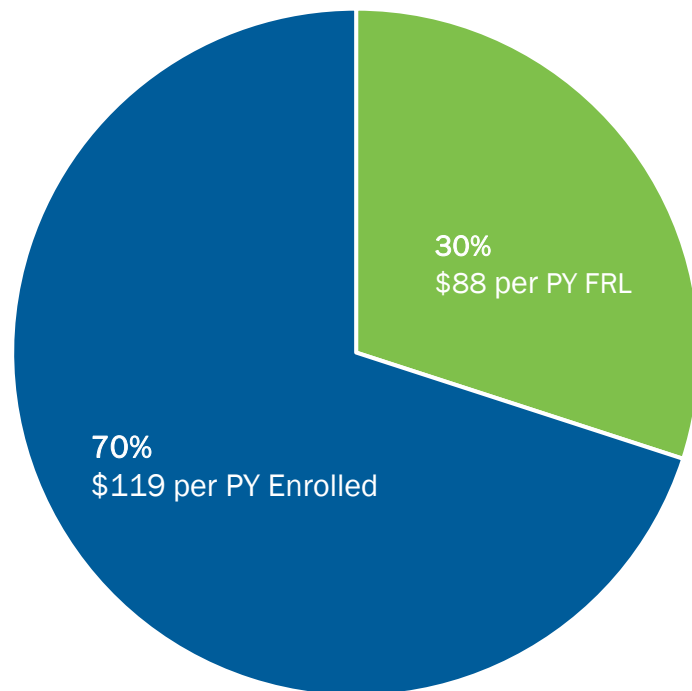


Oct YTD tax collections
5% ahead on the year,
but likely due to timing

Prop 28: Arts & Music – Grant Composition



Beginning in 23-24 Prop 28 increases education funding in CA by \$1B



■ PY FRL ■ PY Enrollment

Spending must supplement, not supplant existing expense

Timeline

- Begins 2023-24
- Ongoing and three years to spend each year's entitlement

Requirements

- >500 students → spend 80%+ on staff*
- Supplement, not supplant – new expense to budget!

Reporting

- Required to complete expenditure plan & annual reports
- Board approval and posted to school website

Timing of Key Funds – State’s Release Schedule

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Expanded Learning Opportunities Prog.	5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	9%
Attendance Rate Protection								20%	20%	20%	20%	20%
Enrollment Decline Protection								100%				
Arts, Music, & Instr. Materials						50%					50%	
Learning Recovery Emergency					50%					50%		
ESSER III		✓		✓			✓		✓			✓
A-G & EEG		25% A-G	20% EEG									

Arrival of cash may lag behind state’s release by a month

2022-23 Forecast Update

October 2022



FY22-23 Oct22 Forecast – what has changed?

LCFF

Increased due to State rate adjustment to 13.26%

Hold Harmless

Revenue increase for enrollment decline protection

Compensation

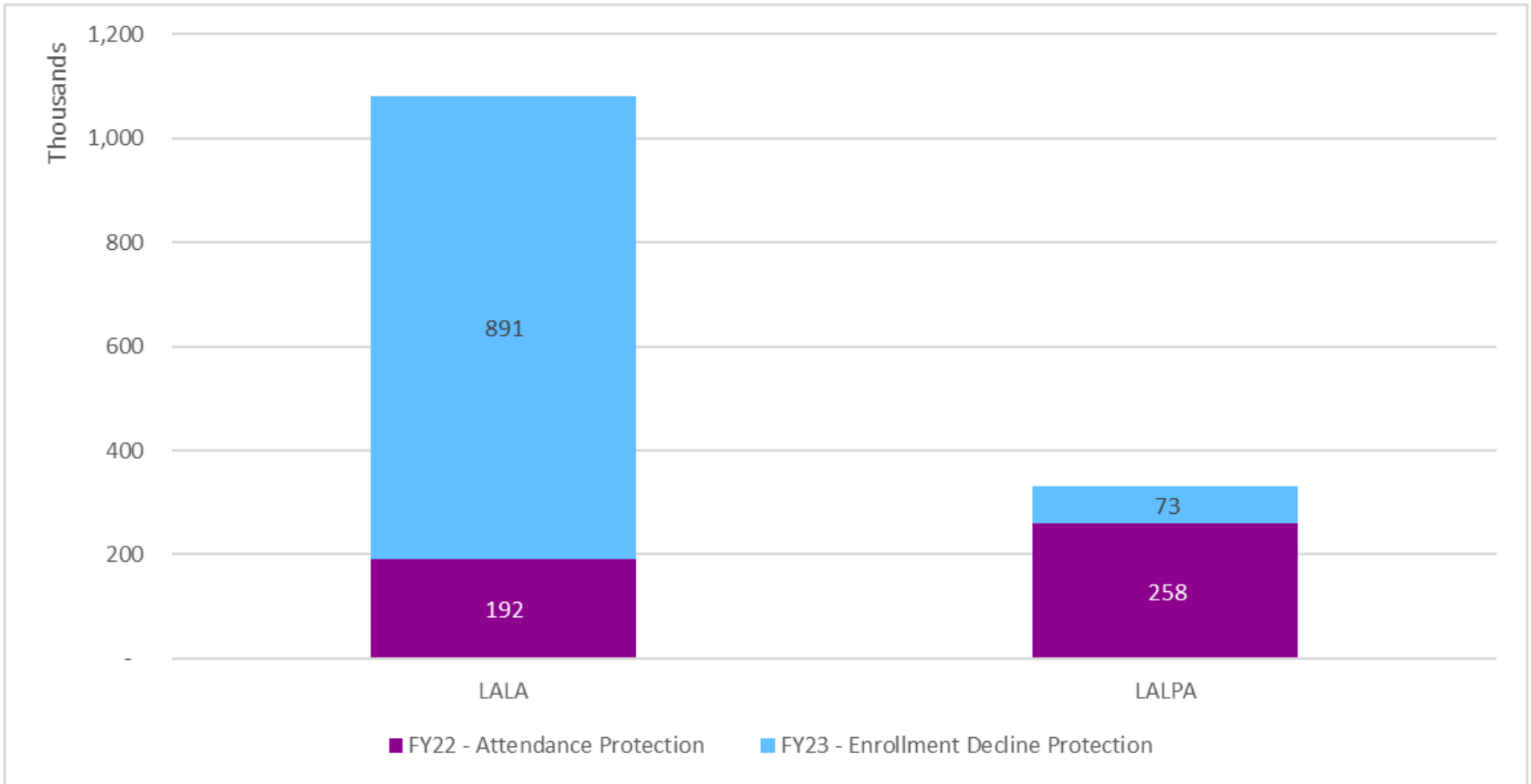
Staffing adjustments

**Contracted
Subs**

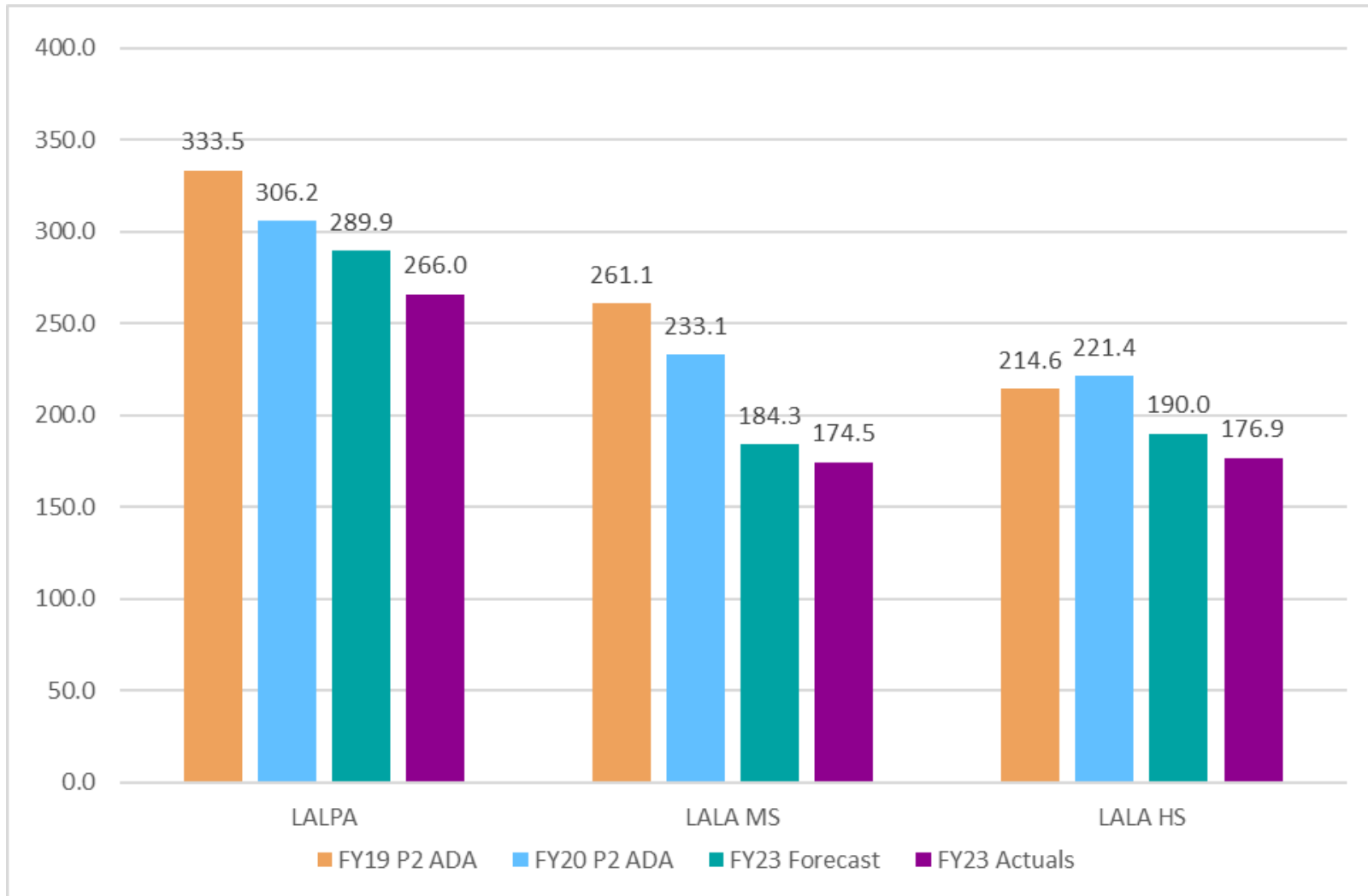
Increased daily rate

Hold Harmless Protection by Year

HH Revenue split between FY22 and FY23



FY23 ADA trending below forecast



FY22-23 Updated Forecast – October 2022

Both Schools reflect positive net income AFTER Hold Harmless Adjustment

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	5,280,932	3,944,804			9,225,736
	Federal Revenue	853,897	611,117			1,465,014
	Other State Revenues	3,312,149	2,511,723			5,823,872
	Local Revenues	34,111	15,099	991,933	(976,933)	64,210
	Fundraising and Grants	11,923	-	-	-	11,923
	Total Revenue	9,493,012	7,082,743	991,933	(976,933)	16,590,754
Expenses	Comp and Benefits	3,832,909	2,793,851	758,623		7,385,383
	Books and Supplies	849,570	601,266	3,356		1,454,192
	Services and Other Ops	4,344,807	3,356,848	229,954	(976,933)	6,954,676
	Depreciation	148,501	101,636			250,137
	Total Expenses	9,175,787	6,853,600	991,933	(976,933)	16,044,387
	Operating Income	317,225	229,143	-	-	546,367
	Beginning Balance (Audited)	5,954,904	5,130,018	9,865		11,094,787
	Ending Fund Balance (incl. Depreciation)	6,272,129	5,359,161	9,865		11,641,154
	Ending Fund Balance as % of Expenses	68.36%	78.19%	0.99%		72.56%
	Forecasted ADA	374.30	289.90			664.20

FY22-23 Forecast vs. Approved Budget - Consolidated

		2022-2023	2022-2023	\$ Change	Notes
		Approved Budget	Oct22 Forecast		
Revenue	LCCFF Entitlement	9,589,923	9,225,736	(364,187)	Reduced ADA, adj LCCFF rate to 13.26% COLA
	Federal Revenue	1,723,759	1,465,014	(258,745)	Reduced ADA, shift one-time funding
	Other State Revenues	3,223,409	5,823,872	2,600,463	Add HH, A-G, Learning Recovery, Arts grants
	Local Revenues	20,000	64,210	44,210	SpEd grants
	Fundraising and Grants	1,429	11,923	10,494	
	Total Revenue	14,558,520	16,590,754	2,032,234	
Expenses	Comp and Benefits	8,023,584	7,385,383	(638,201)	Updated staff listing
	Books and Supplies	1,471,260	1,454,192	(17,068)	
	Services and Other Ops	5,132,808	6,954,676	1,821,868	Tutoring - grant funds, contracted subs
	Depreciation	255,409	250,137	(5,273)	
	Total Expenses	14,883,061	16,044,387	1,161,326	
	Operating Income	(324,541)	546,367	870,908	
	Beginning Balance (Unaudited)	11,094,787	11,094,787	-	
	Ending Fund Balance (incl. Depreciation)	10,770,246	11,641,154	870,908	
	Ending Fund Balance as % of Expenses	72.37%	72.56%	0.19%	
	ADA	711.00	664.20	(46.80)	

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

		2022-2023	2022-2023	\$ Change
		Approved Budget	Oct22 Forecast	
Revenue	LCFF Entitlement	5,489,965	5,280,932	(209,033)
	Federal Revenue	1,125,378	853,897	(271,481)
	Other State Revenues	1,537,857	3,312,149	1,774,292
	Local Revenues	-	34,111	34,111
	Fundraising and Grants	1,429	11,923	10,494
	Total Revenue	8,154,629	9,493,012	1,338,383
Expenses	Comp and Benefits	4,364,604	3,832,909	(531,695)
	Books and Supplies	885,970	849,570	(36,400)
	Services and Other Ops	3,132,891	4,344,807	1,211,916
	Depreciation	153,773	148,501	(5,272)
	Total Expenses	8,537,238	9,175,787	638,549
	Operating Income	(382,609)	317,225	699,834
	Beginning Balance (Unaudited)	5,954,904	5,954,904	-
	Ending Fund Balance (incl. Depreciation)	5,572,295	6,272,129	699,834
	Ending Fund Balance as % of Expenses	65.27%	68.36%	3.08%
	ADA	400.00	374.30	(25.70)

FY22-23 Forecast vs. Approved Budget - LALPA

		2022-2023	2022-2023	\$ Change
		Approved Budget	Oct22 Forecast	
Revenue	LCFF Entitlement	4,099,958	3,944,804	(155,154)
	Federal Revenue	598,381	611,117	12,736
	Other State Revenues	1,685,552	2,511,723	826,171
	Local Revenues	-	15,099	15,099
	Fundraising and Grants	1,429		(1,429)
	Total Revenue	6,385,320	7,082,743	697,423
Expenses	Comp and Benefits	2,926,949	2,793,851	(133,098)
	Books and Supplies	582,031	601,266	19,235
	Services and Other Ops	2,715,207	3,356,848	641,641
	Depreciation	101,636	101,636	(1)
	Total Expenses	6,325,823	6,853,600	527,777
	Operating Income	59,497	229,143	169,646
	Beginning Balance (Unaudited)	5,130,018	5,130,018	-
Ending Fund Balance (incl. Depreciation)		5,189,515	5,359,161	169,646
Ending Fund Balance as % of Expenses		82.04%	78.19%	-3.84%
ADA		311.00	289.90	(21.10)

FY22-23 Forecast Oct22 vs Aug22 - Consolidated

Main change from last month is addition of Hold Harmless, staffing & sub costs

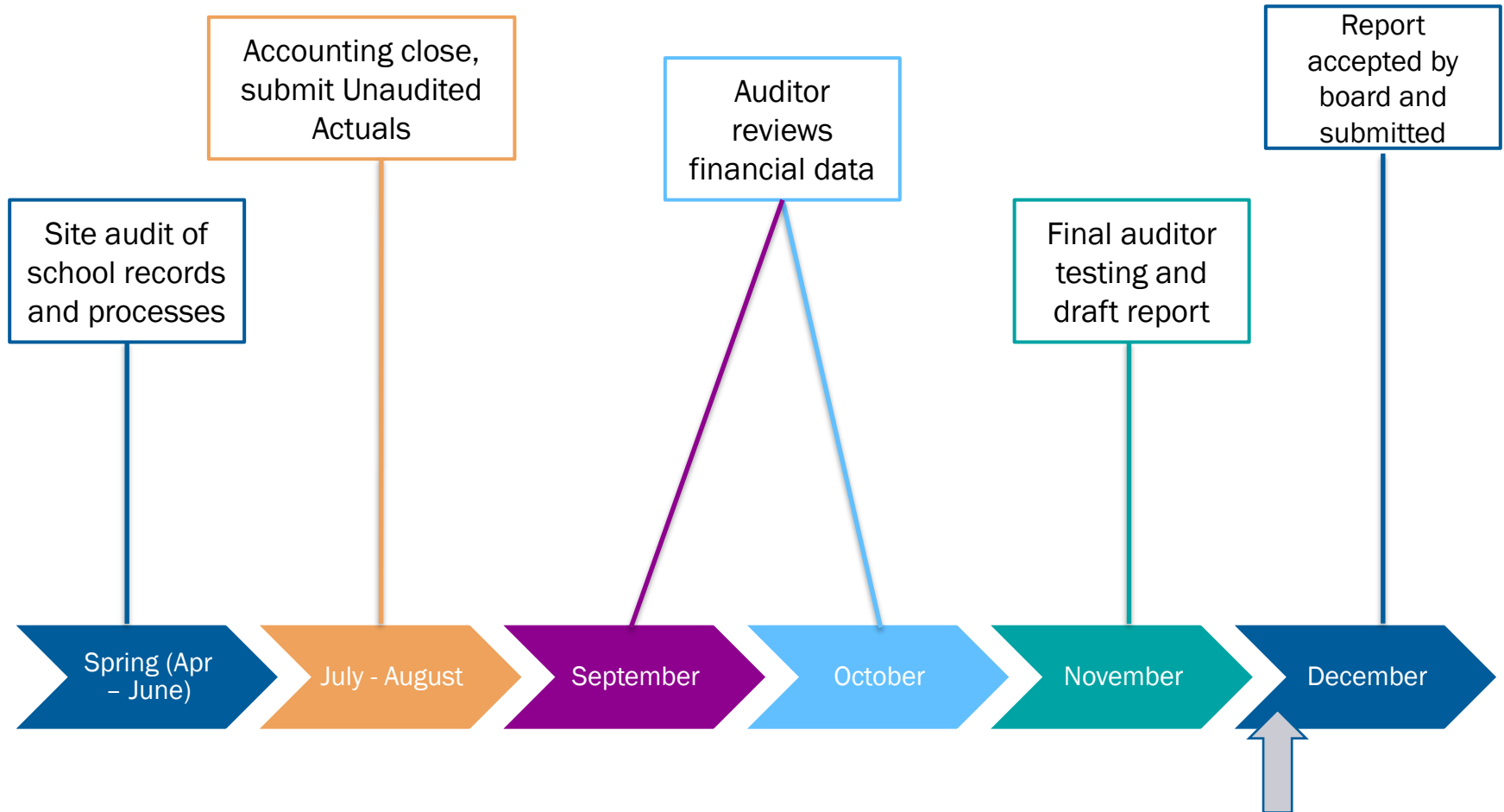
		2022-2023	2022-2023	\$ Change	Notes
		Aug22 Forecast	Oct22 Forecast		
Revenue	LCFF Entitlement	9,172,911	9,225,736	52,825	LCFF rate increase to 13.26%
	Federal Revenue	1,433,506	1,465,014	31,508	shift ELOG to Fed
	Other State Revenues	4,890,590	5,823,872	933,282	shift ELOG to Fed, add HH
	Local Revenues	64,209	64,210	1	CMO fee
	Fundraising and Grants	11,923	11,923	-	
	Total Revenue	15,573,139	16,590,754	1,017,615	
Expenses	Comp and Benefits	7,313,429	7,385,383	71,954	staffing updates
	Books and Supplies	1,452,193	1,454,192	1,999	
	Services and Other Ops	6,867,672	6,954,676	87,004	contracted subs
	Depreciation	250,137	250,137	(1)	
	Total Expenses	15,883,431	16,044,387	160,956	
	Operating Income	(310,292)	546,367	856,659	
	Beginning Balance (Unaudited)	11,094,787	11,094,787	-	
	Ending Fund Balance (incl. Depreciation)	10,784,495	11,641,154	856,659	
	Ending Fund Balance as % of Expenses	67.90%	72.56%	4.66%	
	ADA	711.00	664.20	(46.80)	

Other Info



Audit process over next two months

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



Exhibits



LALA
Income Statement
As of Oct FY2023

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	506,268	408,975	1,064,829	2,103,358	9,589,923	9,172,911	9,225,736	52,825	(364,187)	7,122,378	23%
Federal Revenue	205,151	91,385	35,851	341,907	1,723,758	1,433,506	1,465,014	31,508	(258,744)	1,123,107	23%
Other State Revenues	120,393	94,999	56,747	310,228	3,223,409	4,890,590	5,823,872	933,282	2,600,464	5,513,645	5%
Local Revenues	827	793	992	3,583	952,361	1,039,313	1,041,142	1,829	88,781	1,037,559	0%
Fundraising and Grants	-	-	-	-	1,429	11,923	13,923	2,000	12,494	13,923	0%
Total Revenue	832,639	596,152	1,158,419	2,759,076	15,490,880	16,548,243	17,569,688	1,021,444	2,078,808	14,810,612	16%
Expenses											
Compensation and Benefits	558,459	634,313	515,127	1,929,440	8,023,583	7,313,429	7,385,382	(71,953)	638,201	5,455,942	26%
Books and Supplies	132,410	184,310	58,196	524,121	1,471,260	1,452,192	1,454,192	(2,000)	17,068	930,071	36%
Services and Other Operating Expenditures	548,024	894,041	646,575	2,664,881	6,065,169	7,842,777	7,933,610	(90,833)	(1,868,441)	5,268,728	34%
Depreciation	-	-	-	-	255,409	250,137	250,137	-	5,272	250,137	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,238,893	1,712,663	1,219,898	5,118,442	15,815,421	16,858,535	17,023,321	(164,785)	(1,207,900)	11,904,879	30%
Operating Income	(406,254)	(1,116,511)	(61,479)	(2,359,366)	(324,541)	(310,292)	546,367	856,659	870,908	2,905,733	
Fund Balance											
Beginning Balance (Unaudited)					11,161,486	11,019,303	11,019,303				
Operating Income					(324,541)	(310,292)	546,367				
Ending Fund Balance					10,836,945	10,709,011	11,565,670				
Fund Balance as a % of Expenses					69%	64%	68%				

LALA
Income Statement
As of Oct FY2023

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					215	189	189	-	(26)		
4-6					169	166	166	-	(3)		
7-8					141	141	141	-	-		
9-12					220	200	200	-	(20)		
Total Enrolled					745	696	696	-	(49)		
ADA %											
K-3					96.0%	96.0%	96.0%	0.0%	0.0%		
4-6					95.6%	95.7%	95.7%	0.0%	0.0%		
7-8					95.0%	95.0%	95.0%	0.0%	0.0%		
9-12					95.0%	95.0%	95.0%	0.0%	0.0%		
Average ADA %					95.4%	95.4%	95.4%	0.0%	0.0%		
ADA											
K-3					206.40	181.44	181.44	-	(24.96)		
4-6					161.64	158.83	158.83	-	(2.81)		
7-8					133.95	133.95	133.95	-	-		
9-12					209.00	190.00	190.00	-	(19.00)		
Total ADA					710.99	664.22	664.22	-	(46.77)		

LALA
Income Statement
As of Oct FY2023

		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current	Approved Budget v1 vs. Current	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	259,697	244,594	440,267	944,558	5,715,305	5,605,249	5,264,206	(341,043)	(451,099)	4,319,648	18%
8012	Education Protection Account Entitlement	-	-	460,181	460,181	1,789,220	1,463,513	1,857,381	393,868	68,161	1,397,200	25%
8096	Charter Schools in Lieu of Property Taxes	246,571	164,381	164,381	698,619	2,085,398	2,104,149	2,104,149	-	18,752	1,405,530	33%
SUBTOTAL - LCFF Entitlement		506,268	408,975	1,064,829	2,103,358	9,589,923	9,172,911	9,225,736	52,825	(364,187)	7,122,378	23%
Federal Revenue												
8181	Special Education - Entitlement	19,040	12,693	12,693	53,946	160,698	162,481	162,481	-	1,784	108,535	33%
8220	Child Nutrition Programs	-	-	23,158	23,158	578,776	541,238	541,238	-	(37,538)	518,080	4%
8291	Title I	-	-	-	-	323,707	323,707	323,707	-	-	323,707	0%
8292	Title II	-	-	-	-	44,342	44,342	44,342	-	-	44,342	0%
8293	Title III	-	-	-	-	34,836	34,836	34,836	-	-	34,836	0%
8294	Title IV	-	-	-	-	23,318	23,318	23,318	-	-	23,318	0%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	186,111	78,692	-	264,803	558,082	303,584	335,092	31,508	(222,990)	70,289	79%
SUBTOTAL - Federal Revenue		205,151	91,385	35,851	341,907	1,723,758	1,433,506	1,465,014	31,508	(258,744)	1,123,107	23%
Other State Revenue												
8381	Special Education - Entitlement (State)	76,180	50,786	50,786	215,841	582,080	650,085	650,085	-	68,005	434,244	33%
8520	Child Nutrition - State	-	-	5,961	5,961	63,010	58,908	58,908	-	(4,102)	52,947	10%
8545	School Facilities Apportionments	-	-	-	-	711,318	728,013	728,013	-	16,696	728,013	0%
8550	Mandated Cost Reimbursements	-	-	-	-	18,922	19,142	19,142	-	220	19,142	0%
8560	State Lottery Revenue	-	-	-	-	169,313	164,419	164,419	-	(4,894)	164,419	0%
8590	All Other State Revenue	-	-	-	-	1,322,672	2,913,929	3,847,211	933,282	2,524,539	3,847,211	0%
8593	Prop 39 CA Clean Energy	44,213	44,213	-	88,426	-	-	-	-	-	(88,426)	0%
8596	ASES	-	-	-	-	356,094	356,094	356,094	-	-	356,094	0%
SUBTOTAL - Other State Revenue		120,393	94,999	56,747	310,228	3,223,409	4,890,590	5,823,872	933,282	2,600,464	5,513,645	5%
Local Revenue												
8660	Interest	827	793	992	3,583	20,000	15,000	15,000	-	(5,000)	11,417	24%
8714	Option 3 Grants	-	-	-	-	-	49,209	49,209	-	49,209	49,209	0%
8721	CMO Fees Revenue	-	-	-	-	932,361	975,104	976,933	1,829	44,572	976,933	0%
SUBTOTAL - Local Revenue		827	793	992	3,583	952,361	1,039,313	1,041,142	1,829	88,781	1,037,559	0%
Fundraising and Grants												
8802	Donations - Private	-	-	-	-	1,429	11,923	11,923	-	10,494	11,923	0%
8803	Fundraising	-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
8850	Donations - temporarily restricted	-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
SUBTOTAL - Fundraising and Grants		-	-	-	-	1,429	11,923	13,923	2,000	12,494	13,923	0%
TOTAL REVENUE		832,639	596,152	1,158,419	2,759,076	15,490,880	16,548,243	17,569,688	1,021,444	2,078,808	14,810,612	16%

LALA
Income Statement
As of Oct FY2023

	Actual			YTD	Budget							
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	239,352	240,910	238,221	722,672	3,579,762	3,142,151	3,204,296	(62,145)	375,466	2,481,625	23%
1103	Teacher - Substitute Pay	2,200	4,400	4,620	11,220	22,800	22,800	62,915	(40,115)	(40,115)	51,695	18%
1300	Certificated Supervisor & Administrator Salaries	54,572	56,072	56,072	224,287	797,261	793,820	728,311	65,509	68,950	504,024	31%
1900	Certificated Other Salaries	16,744	18,740	17,892	53,747	201,363	203,929	214,105	(10,176)	(12,742)	160,358	25%
SUBTOTAL - Certificated Salaries		312,867	320,121	316,805	1,011,925	4,601,186	4,162,700	4,209,627	(46,927)	391,559	3,197,702	24%
Classified Salaries												
2100	Classified Instructional Aide Salaries	30,128	37,901	38,335	109,224	375,270	401,186	389,115	12,071	(13,845)	279,891	28%
2300	Classified Supervisor & Administrator Salaries	10,833	11,133	11,133	43,933	128,000	133,000	133,000	-	(5,000)	89,067	33%
2400	Classified Clerical & Office Salaries	27,211	26,132	25,576	103,979	322,358	303,664	303,664	-	18,694	199,686	34%
2900	Classified Other Salaries	25,455	26,414	25,760	95,621	373,872	294,025	301,845	(7,820)	72,028	206,223	32%
2930	Other Classified - Maintenance/grounds	17,171	18,158	19,170	67,188	201,228	210,105	207,671	2,434	(6,444)	140,484	32%
SUBTOTAL - Classified Salaries		110,798	119,739	119,974	419,945	1,400,729	1,341,981	1,335,296	6,685	65,433	915,351	31%
Employee Benefits												
3100	STRS	57,081	59,153	58,940	185,675	851,369	741,307	781,205	(39,898)	70,164	595,530	24%
3300	OASDI-Medicare-Alternative	13,672	14,441	14,260	52,568	182,786	180,474	170,602	9,873	12,184	118,034	31%
3400	Health & Welfare Benefits	55,365	112,549	(2,347)	228,158	839,622	748,062	748,062	-	91,559	519,905	30%
3500	Unemployment Insurance	1,904	1,341	561	3,880	51,979	49,123	50,266	(1,142)	1,714	46,385	8%
3600	Workers Comp Insurance	5,106	5,302	5,268	20,622	81,026	74,313	74,856	(543)	6,169	54,235	28%
3900	Other Employee Benefits	1,667	1,667	1,667	6,667	14,886	15,468	15,468	-	(582)	8,801	43%
SUBTOTAL - Employee Benefits		134,793	194,452	78,348	497,569	2,021,668	1,808,748	1,840,459	(31,711)	181,209	1,342,890	27%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	3,052	6,444	-	23,360	18,800	67,782	67,782	-	(48,982)	44,422	34%
4200	Books & Other Reference Materials	-	1,031	-	3,473	7,889	7,889	7,889	-	(0)	4,416	44%
4315	Custodial Supplies	4,463	1,758	1,511	7,864	21,000	23,000	23,000	-	(2,000)	15,136	34%
4320	Educational Software	39,862	9,149	432	125,152	244,291	201,554	201,554	-	42,737	76,402	62%
4325	Instructional Materials & Supplies	3,163	3,200	1,506	15,058	78,615	86,845	86,845	-	(8,230)	71,787	17%
4330	Office Supplies	8,154	8,922	5,237	36,932	73,131	73,402	73,402	-	(271)	36,470	50%
4350	Uniforms	3,212	1,934	1,801	6,947	7,000	7,000	8,000	(1,000)	(1,000)	1,053	87%
4352	ASES	-	57,826	47,708	119,155	356,094	356,094	356,094	-	-	236,939	33%
4400	Noncapitalized Equipment	3,396	2,442	-	8,607	9,358	10,184	11,684	(1,500)	(2,326)	3,077	74%
4410	Classroom Furniture, Equipment & Supplies	9,135	-	-	9,135	13,296	18,296	17,796	500	(4,500)	8,662	51%
4710	Student Food Services	57,973	91,604	-	168,437	641,786	600,146	600,146	-	41,640	431,708	28%
SUBTOTAL - Books and Supplies		132,410	184,310	58,196	524,121	1,471,260	1,452,192	1,454,192	(2,000)	17,068	930,071	36%
Services & Other Operating Expenses												
5200	Travel & Conferences	2,918	789	870	4,708	25,260	25,260	25,260	-	-	20,552	19%
5300	Dues & Memberships	9,133	-	-	9,725	20,132	26,806	26,806	-	(6,674)	17,081	36%
5400	Insurance	-	91,193	8,280	99,474	127,756	132,635	132,635	-	(4,879)	33,161	75%
5605	Equipment Leases	-	1,673	1,994	7,657	39,742	39,742	39,742	-	-	32,085	19%
5610	Rent	90,556	90,556	90,556	362,224	1,211,275	1,086,671	1,086,671	-	124,604	724,447	33%
5615	Repairs and Maintenance - Building	11,980	9,345	-	26,225	115,420	113,981	113,981	-	1,439	87,756	23%
5617	Repairs and Maintenance - Other Equipment	21,510	3,944	-	35,525	20,000	43,000	45,000	(2,000)	(25,000)	9,475	79%
5803	Accounting Fees	10,080	-	-	10,080	26,000	26,488	26,488	-	(488)	16,408	38%
5807	Family Outreach	-	-	-	155	11,550	11,550	11,550	-	-	11,395	1%
5809	Banking Fees	-	-	15	15	448	448	448	-	-	433	3%
5810	COVID Contracted Services (nursing, etc)	15,773	24,190	9,200	63,885	184,311	184,311	184,311	-	-	120,426	35%

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		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5812	Business Services	5,711	5,711	5,791	34,222	76,906	76,906	76,906	-	-	42,684	44%
5813	College Readiness Expense	-	-	1,200	1,200	43,517	43,517	43,517	-	-	42,317	3%
5815	Consultants - Instructional	199,748	334,990	334,486	1,205,469	1,306,276	2,900,041	2,900,041	-	(1,593,765)	1,694,572	42%
5820	Consultants: Non Instructional	22,400	28,288	44,222	128,392	317,360	446,505	446,505	-	(129,145)	318,113	29%
5824	District Oversight Fees	9,630	6,420	6,420	27,285	95,899	91,729	92,257	(528)	3,642	64,972	30%
5836	Fingerprinting	-	-	-	-	1,460	1,460	1,460	-	-	1,460	0%
5845	Legal Fees	1,164	-	-	1,802	30,000	30,000	30,000	-	-	28,198	6%
5851	Marketing and Student Recruiting	-	-	-	-	7,000	7,000	7,000	-	-	7,000	0%
5857	Payroll Fees	4,591	4,627	4,688	18,611	37,609	50,002	50,002	-	(12,393)	31,390	37%
5858	CMO Fees Expense	-	-	-	-	932,361	975,104	976,933	(1,829)	(44,572)	976,933	0%
5860	Printing and Reproduction	85	-	-	85	4,715	4,715	4,715	-	-	4,630	2%
5863	Professional Development	21,110	106,990	12,459	143,199	309,333	303,843	303,843	-	5,490	160,644	47%
5866	Van Expenses	-	-	1,500	1,801	1,200	1,700	3,700	(2,000)	(2,500)	1,899	49%
5869	Special Education Contract Instructors	36,902	60,710	35,834	139,028	485,000	525,718	525,718	-	(40,718)	386,690	26%
5872	Special Education Encroachment	19,044	12,696	12,696	53,958	148,556	162,513	162,513	-	(13,958)	108,555	33%
5874	Sports	3,672	11,335	4,222	22,244	67,500	73,900	73,900	-	(6,400)	51,656	30%
5875	Staff Recruiting	2,927	2,017	-	13,886	15,000	21,891	21,891	-	(6,891)	8,005	63%
5877	Student Activities	-	1,392	690	2,082	51,500	51,500	51,500	-	-	49,418	4%
5878	Student Assessment	-	20,075	-	20,075	9,992	25,691	26,027	(336)	(16,035)	5,952	77%
5881	Student Information System	-	-	9,605	9,605	11,188	11,188	11,188	-	-	1,583	86%
5884	Substitutes	18,168	61,060	55,017	134,245	136,800	136,800	204,591	(67,791)	(67,791)	70,346	66%
5887	Technology Services	7,677	6,956	-	22,284	106,323	122,382	91,077	31,305	15,246	68,794	24%
5899	Miscellaneous Operating Expenses	-	-	-	-	25	25	25	-	-	25	0%
5900	Communications	32,749	8,299	6,831	64,366	78,029	78,029	125,683	(47,654)	(47,654)	61,317	51%
5915	Postage and Delivery	497	787	-	1,370	9,726	9,726	9,726	-	-	8,356	14%
SUBTOTAL - Services & Other Operating Exp.		548,024	894,041	646,575	2,664,881	6,065,169	7,842,777	7,933,610	(90,833)	(1,868,441)	5,268,728	34%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	255,409	250,137	250,137	-	5,272	250,137	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	255,409	250,137	250,137	-	5,272	250,137	0%
Other Outflows												
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		1,238,893	1,712,663	1,219,898	5,118,442	15,815,421	16,858,535	17,023,321	(164,785)	(1,207,900)	11,904,879	30%

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	Actual			YTD	Budget							
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
SUMMARY												
Revenue												
LCFF Entitlement	288,955	230,808	614,768	1,204,591	5,489,965	5,261,361	5,280,932	19,571	(209,033)	4,076,341	23%	
Federal Revenue	130,540	55,145	19,139	210,234	1,125,378	853,897	853,897	-	(271,481)	643,663	25%	
Other State Revenues	51,153	36,722	31,958	141,478	1,537,857	2,421,386	3,312,149	890,763	1,774,292	3,170,671	4%	
Local Revenues	-	-	-	-	-	34,111	34,111	-	34,111	34,111	0%	
Fundraising and Grants	-	-	-	-	1,429	11,923	12,923	1,000	11,494	12,923	0%	
Total Revenue	470,648	322,675	665,865	1,556,303	8,154,629	8,582,678	9,494,012	911,334	1,339,383	7,937,709	16%	
Expenses												
Compensation and Benefits	279,797	322,758	257,640	958,676	4,364,604	3,750,381	3,832,909	(82,527)	531,695	2,874,233	25%	
Books and Supplies	96,702	108,225	55,023	369,055	885,970	847,570	849,570	(2,000)	36,400	480,515	43%	
Services and Other Operating Expenditures	310,223	521,157	352,863	1,507,598	3,132,889	4,276,824	4,345,807	(68,983)	(1,212,919)	2,838,209	35%	
Depreciation	-	-	-	-	153,773	148,501	148,501	-	5,272	148,501	0%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	686,722	952,140	665,525	2,835,329	8,537,236	9,023,277	9,176,787	(153,510)	(639,552)	6,341,458	31%	
Operating Income	(216,074)	(629,465)	340	(1,279,027)	(382,607)	(440,600)	317,224	757,824	699,831	1,596,251		
Fund Balance												
Beginning Balance (Unaudited)					6,001,635	5,913,571	5,913,571					
Operating Income					(382,607)	(440,600)	317,224					
Ending Fund Balance					5,619,028	5,472,971	6,230,795					
Fund Balance as a % of Expenses					66%	61%	68%					
KEY ASSUMPTIONS												
Enrollment Summary												
4-6					60	53	53	-	(7)			
7-8					141	141	141	-	-			
9-12					220	200	200	-	(20)			
Total Enrolled					421	394	394	-	(27)			
ADA %												
4-6					95.0%	95.0%	95.0%	0.0%	0.0%			
7-8					95.0%	95.0%	95.0%	0.0%	0.0%			
9-12					95.0%	95.0%	95.0%	0.0%	0.0%			
Average ADA %					95.0%	95.0%	95.0%	0.0%	0.0%			
ADA												
4-6					57.00	50.35	50.35	-	(6.65)			
7-8					133.95	133.95	133.95	-	-			
9-12					209.00	190.00	190.00	-	(19.00)			
Total ADA					399.95	374.30	374.30	-	(25.65)			
REVENUE												
LCFF Entitlement												
8011 Charter Schools General Purpose Entitlement - State Aid	148,835	137,394	247,308	533,537	3,204,450	3,174,900	3,100,021	(74,878)	(104,429)	2,566,484	17%	
8012 Education Protection Account Entitlement	-	-	274,046	274,046	1,112,426	900,735	995,185	94,449	(117,241)	721,139	28%	
8096 Charter Schools in Lieu of Property Taxes	140,120	93,414	93,414	397,008	1,173,089	1,185,726	1,185,726	-	12,637	788,718	33%	
SUBTOTAL - LCFF Entitlement	288,955	230,808	614,768	1,204,591	5,489,965	5,261,361	5,280,932	19,571	(209,033)	4,076,341	23%	

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		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Federal Revenue												
8181	Special Education - Entitlement	10,820	7,213	7,213	30,656	90,397	91,561	91,561	-	1,165	60,905	33%
8220	Child Nutrition Programs	-	-	11,926	11,926	319,058	299,155	299,155	-	(19,903)	287,229	4%
8291	Title I	-	-	-	-	180,845	180,845	180,845	-	-	180,845	0%
8292	Title II	-	-	-	-	18,120	18,120	18,120	-	-	18,120	0%
8293	Title III	-	-	-	-	12,957	12,957	12,957	-	-	12,957	0%
8294	Title IV	-	-	-	-	13,318	13,318	13,318	-	-	13,318	0%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	119,720	47,932	-	167,652	490,684	237,941	237,941	-	(252,743)	70,289	70%
SUBTOTAL - Federal Revenue		130,540	55,145	19,139	210,234	1,125,378	853,897	853,897	-	(271,481)	643,663	25%
Other State Revenue												
8381	Special Education - Entitlement (State)	43,291	28,860	28,861	122,657	327,435	366,335	366,335	-	38,900	243,678	33%
8520	Child Nutrition - State	-	-	3,097	3,097	31,906	29,916	29,916	-	(1,990)	26,819	10%
8545	School Facilities Apportionments	-	-	-	-	401,229	397,808	397,808	-	(3,421)	397,808	0%
8550	Mandated Cost Reimbursements	-	-	-	-	13,354	13,510	13,510	-	156	13,510	0%
8560	State Lottery Revenue	-	-	-	-	95,243	92,653	92,653	-	(2,590)	92,653	0%
8590	All Other State Revenue	-	-	-	-	465,208	1,317,683	2,208,446	890,763	1,743,238	2,208,446	0%
8593	Prop 39 CA Clean Energy	7,862	7,862	-	15,724	-	-	-	-	-	(15,724)	0%
8596	ASES	-	-	-	-	203,482	203,482	203,482	-	-	203,482	0%
SUBTOTAL - Other State Revenue		51,153	36,722	31,958	141,478	1,537,857	2,421,386	3,312,149	890,763	1,774,292	3,170,671	4%
Local Revenue												
8714	Option 3 Grants	-	-	-	-	-	34,111	34,111	-	34,111	34,111	0%
SUBTOTAL - Local Revenue		-	-	-	-	-	34,111	34,111	-	34,111	34,111	0%
Fundraising and Grants												
8802	Donations - Private	-	-	-	-	1,429	11,923	11,923	-	10,494	11,923	0%
8803	Fundraising	-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
SUBTOTAL - Fundraising and Grants		-	-	-	-	1,429	11,923	12,923	1,000	11,494	12,923	0%
TOTAL REVENUE		470,648	322,675	665,865	1,556,303	8,154,629	8,582,678	9,494,012	911,334	1,339,383	7,937,709	16%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	127,678	131,084	124,789	383,550	2,050,136	1,676,211	1,750,712	(74,501)	299,424	1,367,162	22%
1103	Teacher - Substitute Pay	2,200	4,400	4,620	11,220	11,400	11,400	51,515	(40,115)	(40,115)	40,295	22%
1300	Certificated Supervisor & Administrator Salaries	14,676	16,176	16,176	61,703	242,270	272,318	205,309	67,009	36,961	143,606	30%
1900	Certificated Other Salaries	7,622	8,770	8,346	25,109	166,363	94,757	99,845	(5,088)	66,518	74,736	25%
SUBTOTAL - Certificated Salaries		152,176	160,430	153,931	481,583	2,470,169	2,054,686	2,107,381	(52,695)	362,788	1,625,798	23%
Classified Salaries												
2100	Classified Instructional Aide Salaries	14,991	18,143	18,256	51,637	163,652	208,417	196,346	12,071	(32,694)	144,709	26%
2400	Classified Clerical & Office Salaries	17,251	16,712	16,354	66,293	232,369	192,167	192,167	-	40,202	125,874	34%
2900	Classified Other Salaries	18,148	19,034	18,863	70,328	241,400	216,516	225,153	(8,637)	16,247	154,825	31%
2930	Other Classified - Maintenance/grounds	12,274	12,546	12,156	47,948	160,938	148,093	148,093	-	12,846	100,145	32%
SUBTOTAL - Classified Salaries		62,664	66,435	65,629	236,205	798,359	765,192	761,758	3,434	36,600	525,553	31%
Employee Benefits												
3100	STRS	27,019	29,649	28,828	87,577	452,158	352,683	393,683	(40,999)	58,475	306,106	22%
3300	OASDI-Medicare-Alternative	6,940	7,448	7,167	27,078	103,269	101,237	91,697	9,540	11,572	64,619	30%
3400	Health & Welfare Benefits	27,437	55,368	(850)	113,592	468,058	411,956	411,956	-	56,102	298,363	28%

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		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
3500	Unemployment Insurance	969	690	282	1,981	28,466	26,559	27,701	(1,142)	765	25,720	7%
3600	Workers Comp Insurance	2,592	2,739	2,653	10,661	44,125	38,068	38,733	(665)	5,392	28,073	28%
SUBTOTAL - Employee Benefits		64,957	95,893	38,080	240,888	1,096,076	930,503	963,769	(33,266)	132,307	722,881	25%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	3,300	-	16,412	6,800	16,800	16,800	-	(10,000)	388	98%
4200	Books & Other Reference Materials	-	1,031	-	1,031	2,850	2,850	2,850	-	-	1,819	36%
4315	Custodial Supplies	1,576	1,189	1,282	4,047	11,000	13,000	13,000	-	(2,000)	8,953	31%
4320	Educational Software	39,862	9,075	288	114,804	199,694	156,957	156,957	-	42,737	42,153	73%
4325	Instructional Materials & Supplies	3,077	3,200	1,506	12,966	54,615	62,845	62,845	-	(8,230)	49,879	21%
4330	Office Supplies	5,593	6,543	2,965	21,510	37,000	37,000	37,000	-	-	15,490	58%
4350	Uniforms	3,212	1,934	1,272	6,418	5,500	5,500	6,500	(1,000)	(1,000)	82	99%
4352	ASES	-	29,902	47,708	84,709	203,482	203,482	203,482	-	-	118,773	42%
4400	Noncapitalized Equipment	2,382	1,221	-	5,517	4,769	5,769	6,769	(1,000)	(2,000)	1,252	82%
4410	Classroom Furniture, Equipment & Supplies	9,135	-	-	9,135	9,296	14,296	14,296	-	(5,000)	5,162	64%
4710	Student Food Services	31,864	50,830	-	92,505	350,963	329,071	329,071	-	21,893	236,566	28%
SUBTOTAL - Books and Supplies		96,702	108,225	55,023	369,055	885,970	847,570	849,570	(2,000)	36,400	480,515	43%
Services & Other Operating Expenses												
5200	Travel & Conferences	1,945	609	-	2,685	10,000	10,000	10,000	-	-	7,315	27%
5300	Dues & Memberships	4,900	-	-	5,427	11,805	16,379	16,379	-	(4,574)	10,952	33%
5400	Insurance	-	60,796	5,520	66,316	85,171	88,423	88,423	-	(3,252)	22,107	75%
5605	Equipment Leases	-	1,135	1,329	5,138	23,586	23,586	23,586	-	-	18,448	22%
5610	Rent	49,673	49,673	49,673	198,690	664,143	596,071	596,071	-	68,073	397,380	33%
5615	Repairs and Maintenance - Building	8,990	4,485	-	15,925	67,388	60,161	60,161	-	7,227	44,236	26%
5617	Repairs and Maintenance - Other Equipment	15,616	3,191	-	26,374	13,000	28,000	30,000	(2,000)	(17,000)	3,626	88%
5807	Family Outreach	-	-	-	103	6,500	6,500	6,500	-	-	6,397	2%
5810	COVID Contracted Services (nursing, etc)	10,515	16,127	6,133	42,590	130,467	130,467	130,467	-	-	87,877	33%
5813	College Readiness Expense	-	-	1,200	1,200	43,517	43,517	43,517	-	-	42,317	3%
5815	Consultants - Instructional	108,838	176,730	168,716	646,399	453,928	1,469,991	1,469,991	-	(1,016,063)	823,592	44%
5820	Consultants: Non Instructional	13,333	19,221	29,652	81,622	181,316	270,079	270,079	-	(88,763)	188,456	30%
5824	District Oversight Fees	5,573	3,715	3,716	15,790	54,900	52,614	52,809	(196)	2,090	37,019	30%
5836	Fingerprinting	-	-	-	-	1,010	1,010	1,010	-	-	1,010	0%
5851	Marketing and Student Recruiting	-	-	-	-	4,500	4,500	4,500	-	-	4,500	0%
5858	CMO Fees Expense	-	-	-	-	524,477	549,489	550,519	(1,031)	(26,043)	550,519	0%
5860	Printing and Reproduction	85	-	-	85	2,715	2,715	2,715	-	-	2,630	3%
5863	Professional Development	15,337	59,250	4,459	81,646	154,009	142,750	142,750	-	11,259	61,104	57%
5866	Van Expenses	-	-	750	901	1,200	1,200	2,200	(1,000)	(1,000)	1,300	41%
5869	Special Education Contract Instructors	25,281	44,473	23,874	96,440	300,000	340,718	340,718	-	(40,718)	244,278	28%
5872	Special Education Encroachment	10,822	7,214	7,214	30,662	83,566	91,579	91,579	-	(8,013)	60,917	33%
5874	Sports	3,672	11,335	4,222	22,244	62,500	68,900	68,900	-	(6,400)	46,656	32%
5875	Staff Recruiting	1,951	1,345	-	9,257	10,000	14,594	14,594	-	(4,594)	5,337	63%
5877	Student Activities	-	262	600	862	25,000	25,000	25,000	-	-	24,138	3%
5878	Student Assessment	-	12,508	-	12,508	5,040	12,173	12,509	(336)	(7,469)	0	100%
5881	Student Information System	-	-	6,403	6,403	7,458	7,458	7,458	-	-	1,055	86%
5884	Substitutes	9,310	38,148	34,847	82,305	76,950	76,950	137,601	(60,651)	(60,651)	55,296	60%
5887	Technology Services	5,118	4,637	-	14,856	62,342	75,601	56,020	19,581	6,322	41,164	27%
5900	Communications	19,010	5,532	4,554	40,089	60,000	60,000	83,351	(23,351)	(23,351)	43,262	48%
5915	Postage and Delivery	252	770	-	1,080	6,400	6,400	6,400	-	-	5,320	17%
SUBTOTAL - Services & Other Operating Exp.		310,223	521,157	352,863	1,507,598	3,132,889	4,276,824	4,345,807	(68,983)	(1,212,919)	2,838,209	35%
Capital Outlay & Depreciation												
6900	Depreciation	-	-	-	-	153,773	148,501	148,501	-	5,272	148,501	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	153,773	148,501	148,501	-	5,272	148,501	0%

LALA-HS/MS
Income Statement
As of Oct FY2023

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Other Outflows											
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	686,722	952,140	665,525	2,835,329	8,537,236	9,023,277	9,176,787	(153,510)	(639,552)	6,341,458	31%

LALPA
Income Statement
As of Oct FY2023

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	217,313	178,167	450,061	898,767	4,099,958	3,911,550	3,944,804	33,254	(155,154)	3,046,037	23%
Federal Revenue	74,611	36,240	16,712	131,673	598,381	579,609	611,117	31,508	12,737	479,444	22%
Other State Revenues	69,240	58,277	24,789	168,750	1,685,552	2,469,204	2,511,723	42,519	826,171	2,342,973	7%
Local Revenues	-	-	-	-	-	15,098	15,098	-	15,098	15,098	0%
Fundraising and Grants	-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
Total Revenue	361,164	272,684	491,562	1,199,190	6,383,890	6,975,462	7,083,743	108,281	699,853	5,884,553	17%
Expenses											
Compensation and Benefits	219,188	246,646	202,172	729,006	2,926,949	2,806,254	2,793,851	12,403	133,098	2,064,844	26%
Books and Supplies	35,709	76,085	2,965	154,699	582,031	601,266	601,266	-	(19,235)	446,567	26%
Services and Other Operating Expenditures	213,386	359,507	275,818	1,071,803	2,715,207	3,335,998	3,357,848	(21,850)	(642,641)	2,286,045	32%
Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	468,283	682,238	480,955	1,955,508	6,325,822	6,845,154	6,854,601	(9,447)	(528,778)	4,899,093	29%
Operating Income	(107,119)	(409,554)	10,607	(756,318)	58,068	130,308	229,143	98,835	171,074	985,460	
Fund Balance											
Beginning Balance (Unaudited)					5,149,988	5,093,516	5,093,516				
Operating Income					58,068	130,308	229,143				
Ending Fund Balance					5,208,056	5,223,823	5,322,658				
Fund Balance as a % of Expenses					82%	76%	78%				
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					215	189	189	-	(26)		
4-6					109	113	113	-	4		
Total Enrolled					324	302	302	-	(22)		
ADA %											
K-3					96.0%	96.0%	96.0%	0.0%	0.0%		
4-6					96.0%	96.0%	96.0%	0.0%	0.0%		
Average ADA %					96.0%	96.0%	96.0%	0.0%	0.0%		
ADA											
K-3					206.40	181.44	181.44	-	(24.96)		
4-6					104.64	108.48	108.48	-	3.84		
Total ADA					311.04	289.92	289.92	-	(21.12)		
REVENUE											
LCFF Entitlement											
8011 Charter Schools General Purpose Entitlement - State Aid	110,862	107,200	192,959	411,021	2,510,855	2,430,349	2,164,185	(266,164)	(346,670)	1,753,164	19%
8012 Education Protection Account Entitlement	-	-	186,135	186,135	676,795	562,778	862,196	299,419	185,402	676,061	22%
8096 Charter Schools in Lieu of Property Taxes	106,451	70,967	70,967	301,611	912,308	918,423	918,423	-	6,115	616,812	33%
SUBTOTAL - LCFF Entitlement	217,313	178,167	450,061	898,767	4,099,958	3,911,550	3,944,804	33,254	(155,154)	3,046,037	23%
Federal Revenue											
8181 Special Education - Entitlement	8,220	5,480	5,480	23,290	70,301	70,920	70,920	-	619	47,630	33%
8220 Child Nutrition Programs	-	-	11,232	11,232	259,718	242,083	242,083	-	(17,635)	230,851	5%

LALPA
Income Statement
As of Oct FY2023

		Actual			YTD	Budget						
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
8291	Title I	-	-	-	-	142,862	142,862	142,862	-	-	142,862	0%
8292	Title II	-	-	-	-	26,222	26,222	26,222	-	-	26,222	0%
8293	Title III	-	-	-	-	21,879	21,879	21,879	-	-	21,879	0%
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	66,391	30,760	-	97,151	67,398	65,643	97,151	31,508	29,753	-	100%
SUBTOTAL - Federal Revenue		74,611	36,240	16,712	131,673	598,381	579,609	611,117	31,508	12,737	479,444	22%
Other State Revenue												
8381	Special Education - Entitlement (State)	32,889	21,926	21,925	93,184	254,645	283,751	283,751	-	29,105	190,567	33%
8520	Child Nutrition - State	-	-	2,864	2,864	31,104	28,992	28,992	-	(2,112)	26,128	10%
8545	School Facilities Apportionments	-	-	-	-	310,088	330,205	330,205	-	20,117	330,205	0%
8550	Mandated Cost Reimbursements	-	-	-	-	5,568	5,632	5,632	-	64	5,632	0%
8560	State Lottery Revenue	-	-	-	-	74,070	71,766	71,766	-	(2,304)	71,766	0%
8590	All Other State Revenue	-	-	-	-	857,464	1,596,246	1,638,765	42,519	781,301	1,638,765	0%
8593	Prop 39 CA Clean Energy	36,351	36,351	-	72,702	-	-	-	-	-	(72,702)	0%
8596	ASES	-	-	-	-	152,612	152,612	152,612	-	-	152,612	0%
SUBTOTAL - Other State Revenue		69,240	58,277	24,789	168,750	1,685,552	2,469,204	2,511,723	42,519	826,171	2,342,973	7%
Local Revenue												
8714	Option 3 Grants	-	-	-	-	-	15,098	15,098	-	15,098	15,098	0%
SUBTOTAL - Local Revenue		-	-	-	-	-	15,098	15,098	-	15,098	15,098	0%
Fundraising and Grants												
8850	Donations - temporarily restricted	-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
SUBTOTAL - Fundraising and Grants		-	-	-	-	-	-	1,000	1,000	1,000	1,000	0%
TOTAL REVENUE		361,164	272,684	491,562	1,199,190	6,383,890	6,975,462	7,083,743	108,281	699,853	5,884,553	17%
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	111,674	109,826	113,433	339,121	1,529,626	1,465,940	1,453,584	12,356	76,042	1,114,463	23%
1103	Teacher - Substitute Pay	-	-	-	-	11,400	11,400	11,400	-	-	11,400	0%
1300	Certificated Supervisor & Administrator Salaries	5,938	5,938	5,938	23,750	123,564	72,975	72,975	-	50,589	49,225	33%
1900	Certificated Other Salaries	9,122	9,970	9,546	28,638	35,000	109,172	114,260	(5,088)	(79,260)	85,622	25%
SUBTOTAL - Certificated Salaries		126,733	125,733	128,916	391,509	1,699,590	1,659,487	1,652,219	7,268	47,371	1,260,710	24%
Classified Salaries												
2100	Classified Instructional Aide Salaries	15,137	19,758	20,079	57,587	211,619	192,770	192,770	-	18,849	135,182	30%
2400	Classified Clerical & Office Salaries	9,960	9,421	9,222	37,686	89,990	111,497	111,497	-	(21,508)	73,811	34%
2900	Classified Other Salaries	7,306	7,380	6,896	25,293	132,472	77,509	76,692	817	55,780	51,399	33%
2930	Other Classified - Maintenance/grounds	4,897	5,612	7,015	19,240	40,289	62,013	59,579	2,434	(19,289)	40,339	32%
SUBTOTAL - Classified Salaries		37,300	42,171	43,211	139,806	474,370	443,789	440,537	3,251	33,833	300,731	32%
Employee Benefits												
3100	STRS	23,576	23,018	23,626	72,154	317,878	310,219	308,830	1,388	9,048	236,677	23%
3300	OASDI-Medicare-Alternative	5,290	5,513	5,621	19,913	63,122	60,201	59,847	354	3,275	39,934	33%
3400	Health & Welfare Benefits	23,577	47,676	(1,497)	96,360	320,840	283,313	283,313	-	37,527	186,953	34%
3500	Unemployment Insurance	736	513	221	1,495	21,799	20,851	20,851	-	948	19,356	7%
3600	Workers Comp Insurance	1,976	2,023	2,074	7,768	29,348	28,394	28,252	142	1,096	20,484	27%
SUBTOTAL - Employee Benefits		55,155	78,742	30,045	197,690	752,988	702,978	701,094	1,884	51,894	503,404	28%

LALPA
Income Statement
As of Oct FY2023

	Actual			YTD	Budget							
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Approved Budget v1 vs.	Current Forecast	% Current Forecast	
								Current Forecast	Current Forecast	Remaining	Spent	
Books & Supplies												
4100 Approved Textbooks & Core Curricula Materials	3,052	3,144	-	6,948	12,000	50,982	50,982	-	(38,982)	44,034	14%	
4200 Books & Other Reference Materials	-	-	-	2,442	5,000	5,000	5,000	-	-	2,558	49%	
4315 Custodial Supplies	2,887	569	229	3,816	10,000	10,000	10,000	-	-	6,184	38%	
4320 Educational Software	-	75	144	10,348	44,597	44,597	44,597	-	-	34,249	23%	
4325 Instructional Materials & Supplies	85	-	-	2,092	24,000	24,000	24,000	-	-	21,908	9%	
4330 Office Supplies	2,562	2,378	2,063	15,213	35,000	35,000	35,000	-	-	19,787	43%	
4350 Uniforms	-	-	529	529	1,500	1,500	1,500	-	-	971	35%	
4352 ASES	-	27,924	-	34,446	152,612	152,612	152,612	-	-	118,166	23%	
4400 Noncapitalized Equipment	1,014	1,221	-	2,931	2,500	2,500	3,000	(500)	(500)	69	98%	
4410 Classroom Furniture, Equipment & Supplies	-	-	-	-	4,000	4,000	3,500	500	500	3,500	0%	
4710 Student Food Services	26,109	40,774	-	75,933	290,822	271,075	271,075	-	19,747	195,143	28%	
SUBTOTAL - Books and Supplies	35,709	76,085	2,965	154,699	582,031	601,266	601,266	-	(19,235)	446,567	26%	
Services & Other Operating Expenses												
5200 Travel & Conferences	973	30	870	1,873	10,000	10,000	10,000	-	-	8,127	19%	
5300 Dues & Memberships	3,763	-	-	3,829	6,000	8,100	8,100	-	(2,100)	4,271	47%	
5400 Insurance	-	30,398	2,760	33,158	42,585	44,212	44,212	-	(1,627)	11,054	75%	
5605 Equipment Leases	-	537	665	2,520	16,156	16,156	16,156	-	-	13,636	16%	
5610 Rent	40,883	40,883	40,883	163,533	547,132	490,600	490,600	-	56,531	327,067	33%	
5615 Repairs and Maintenance - Building	2,990	4,860	-	10,300	48,032	53,820	53,820	-	(5,788)	43,520	19%	
5617 Repairs and Maintenance - Other Equipment	5,894	753	-	9,150	7,000	15,000	15,000	-	(8,000)	5,850	61%	
5807 Family Outreach	-	-	-	52	4,000	4,000	4,000	-	-	3,948	1%	
5810 COVID Contracted Services (nursing, etc)	5,258	8,063	3,067	21,295	53,844	53,844	53,844	-	-	32,549	40%	
5815 Consultants - Instructional	90,910	158,260	165,770	559,070	852,348	1,430,050	1,430,050	-	(577,702)	870,980	39%	
5820 Consultants: Non Instructional	6,667	6,667	7,169	27,169	107,244	147,626	147,626	-	(40,382)	120,457	18%	
5824 District Oversight Fees	4,057	2,705	2,704	11,495	41,000	39,116	39,448	(333)	1,552	27,953	29%	
5836 Fingerprinting	-	-	-	-	450	450	450	-	-	450	0%	
5851 Marketing and Student Recruiting	-	-	-	-	2,500	2,500	2,500	-	-	2,500	0%	
5858 CMO Fees Expense	-	-	-	-	407,884	425,615	426,414	(798)	(18,529)	426,414	0%	
5860 Printing and Reproduction	-	-	-	-	2,000	2,000	2,000	-	-	2,000	0%	
5863 Professional Development	5,773	47,250	8,000	61,023	148,231	154,000	154,000	-	(5,769)	92,977	40%	
5866 Van Expenses	-	-	750	901	-	500	1,500	(1,000)	(1,500)	600	60%	
5869 Special Education Contract Instructors	11,621	16,237	11,960	42,587	185,000	185,000	185,000	-	-	142,413	23%	
5872 Special Education Encroachment	8,222	5,482	5,482	23,296	64,989	70,934	70,934	-	(5,945)	47,638	33%	
5874 Sports	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%	
5875 Staff Recruiting	976	672	-	4,629	5,000	7,297	7,297	-	(2,297)	2,668	63%	
5877 Student Activities	-	1,129	90	1,219	26,500	26,500	26,500	-	-	25,281	5%	
5878 Student Assessment	-	7,567	-	7,567	4,952	13,518	13,518	-	(8,566)	5,951	56%	
5881 Student Information System	-	-	3,202	3,202	3,729	3,729	3,729	-	-	528	86%	
5884 Substitutes	8,858	22,912	20,170	51,940	59,850	59,850	66,990	(7,140)	(7,140)	15,050	78%	
5887 Technology Services	2,559	2,319	-	7,428	43,981	46,781	35,057	11,724	8,924	27,629	21%	
5900 Communications	13,738	2,766	2,277	24,278	16,800	16,800	41,103	(24,303)	(24,303)	16,825	59%	
5915 Postage and Delivery	245	17	-	290	3,000	3,000	3,000	-	-	2,710	10%	
SUBTOTAL - Services & Other Operating Exp.	213,386	359,507	275,818	1,071,803	2,715,207	3,335,998	3,357,848	(21,850)	(642,641)	2,286,045	32%	
Capital Outlay & Depreciation												
6900 Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%	
SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	101,636	101,636	101,636	-	-	101,636	0%	
Other Outflows												
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	468,283	682,238	480,955	1,955,508	6,325,822	6,845,154	6,854,601	(9,447)	(528,778)	4,899,093	29%	

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

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	827	793	992	3,583	952,361	990,104	991,933	1,829	39,572	988,350	0%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	827	793	992	3,583	952,361	990,104	991,933	1,829	39,572	988,350	0%
Expenses											
Compensation and Benefits	59,473	64,908	55,315	241,757	732,031	756,794	758,623	(1,829)	(26,592)	516,865	32%
Books and Supplies	-	-	208	367	3,259	3,356	3,356	-	(97)	2,989	11%
Services and Other Operating Expenditures	24,416	13,378	17,894	85,480	217,073	229,954	229,954	-	(12,881)	144,474	37%
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	83,888	78,286	73,417	327,605	952,363	990,104	991,933	(1,829)	(39,570)	664,328	33%
Operating Income	(83,062)	(77,493)	(72,425)	(324,022)	(2)	(0)	0	1	2	324,022	
Fund Balance											
Beginning Balance (Unaudited)					9,863	12,216	12,216				
Operating Income					(2)	(0)	0				
Ending Fund Balance					9,861	12,216	12,217				
Fund Balance as a % of Expenses					1%	1%	1%				
KEY ASSUMPTIONS											
Enrollment Summary											
Total Enrolled					-	-	-	-	-	-	-
ADA %											
Average ADA %											
ADA											
Total ADA					-	-	-	-	-	-	-
REVENUE											
LCFF Entitlement											
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue											
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue											
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-
Local Revenue											
8660 Interest	827	793	992	3,583	20,000	15,000	15,000	-	(5,000)	11,417	24%
8721 CMO Fees Revenue	-	-	-	-	932,361	975,104	976,933	1,829	44,572	976,933	0%
SUBTOTAL - Local Revenue	827	793	992	3,583	952,361	990,104	991,933	1,829	39,572	988,350	0%
Fundraising and Grants											

Home Office
Income Statement
As of Oct FY2023

	Actual			YTD	Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
TOTAL EXPENSES	83,888	78,286	73,417	327,605	952,363	990,104	991,933	(1,829)	(39,570)	664,328	33%