

Los Angeles Leadership Academy

Monthly Financial Update

2019-20 Year-end Unaudited and 2020-21 Forecast Update

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SEPTEMBER 8, 2020



1. June 2020 Year-end Unaudited Actuals
2. 2020-2021 Forecast Update
3. Other Items
4. Exhibits

2019-20 Unaudited Actuals



FY19-20 Consolidated Net Loss $-\$284k$, $+\$96k$ ahead of board approved budget

COVID-19

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

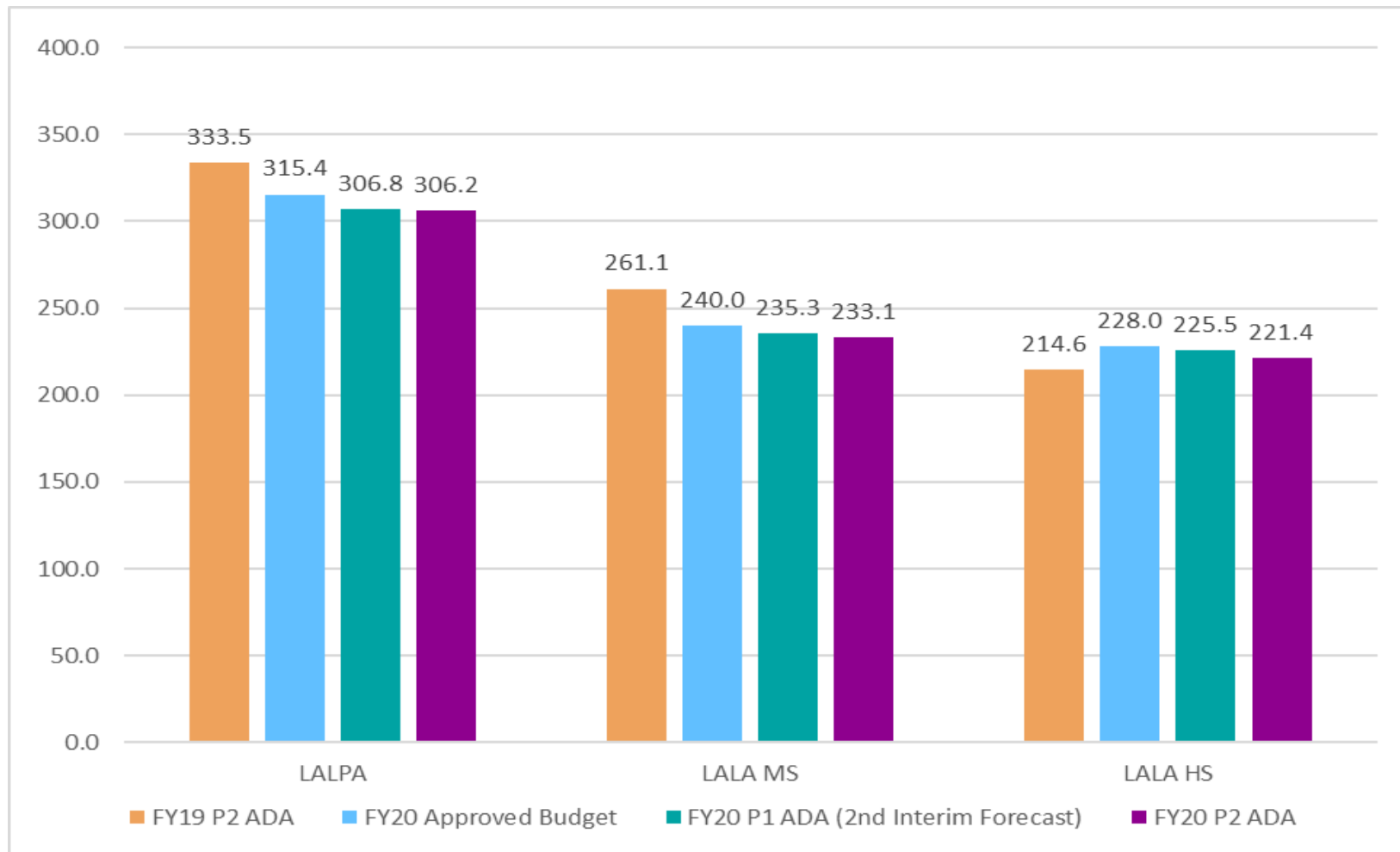
ADA

- P-2 ADA locked early (Feb20) due to school closure, resulted in lower ADA than expected

Late adjustments

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

P2 ADA ended slightly below 2nd interim forecast



FY19-20 Unaudited Actuals – By Site



		LALA-MS/HS	LALPA	Home Office	Eliminations (CMO Fee)	Total
FY19-20 Unaudited Actual						
Revenue	LCFF Entitlement	5,212,769	3,390,028	-		8,602,797
	Federal Revenue	552,593	585,098	-		1,137,690
	Other State Revenues	918,781	682,348	-		1,601,129
	Local Revenues	13,420	7,930	1,042,030	(1,024,027)	39,353
	Fundraising and Grants	11,755	11,872	148,000		171,627
	Total Revenue	6,709,318	4,677,275	1,190,030	(1,024,027)	11,552,596
Expenses	Comp and Benefits	3,882,976	2,729,837	872,847		7,485,659
	Books and Supplies	757,439	529,652	2,430		1,289,520
	Services and Other Ops	2,115,442	1,434,943	314,753	(1,024,027)	2,841,111
	Depreciation	139,730	80,555	-		220,285
	Total Expenses	6,895,587	4,774,986	1,190,030	(1,024,027)	11,836,576
	Operating Income	(186,270)	(97,711)	-	-	(283,980)
Fund Balance	Beginning Balance (Unaudited)	5,690,319	4,186,733	19,995		9,897,047
	Operating Income	(186,270)	(97,711)	-		(283,980)
Ending Fund Balance (incl. Depreciation)		5,504,049	4,089,022	19,995		9,613,067
Ending Fund Balance as % of Expenses		79.82%	85.63%	1.68%		81.21%
Enrollment		485	325	-		810
ADA		455	306	-		761
Forecasted UPP		424	259	-		683
Forecasted UPP % (LAUSD cap = 85.47%)		87.4%	79.7%			

FY19-20 Unaudited Actuals vs. Approved Budget



Forecast increased \$97K from Approved Budget due to P2 ADA reduction, offset by expense savings due to school closure

		2019-20	2019-20	\$ Variance	% Variance
		Approved Budget	Unaudited Actual		
Revenue	LCFF Entitlement	8,669,058	8,602,797	(66,261)	-1%
	Federal Revenue	1,381,535	1,137,690	(243,845)	-18%
	Other State Revenues	1,725,161	1,601,129	(124,033)	-7%
	Local Revenues	1,018,467	1,063,380	44,913	4%
	Fundraising and Grants	176,110	171,627	(4,483)	-3%
	Total Revenue	12,970,331	12,576,623	(393,709)	-3%
Expenses	Comp and Benefits	7,638,645	7,485,659	(152,985)	-2%
	Books and Supplies	1,503,102	1,289,520	(213,582)	-14%
	Services and Other Ops	3,989,205	3,865,138	(124,067)	-3%
	Depreciation	219,875	220,285	410	0%
	Total Expenses	13,350,827	12,860,603	(490,224)	-4%
	Operating Income	(380,496)	(283,980)	96,516	
	Beginning Balance (Audited)	9,897,051	9,897,051	-	
	Operating Income	(380,496)	(283,980)	96,516	
	Ending Fund Balance (incl. Depreciation)	9,516,555	9,613,071	(96,516)	
	Ending Fund Balance as % of Expenses	68.05%	74.75%	-8.96%	
	ADA	783.44	760.70	(22.74)	

FY19-20 Unaudited Actuals – LALA (MS/HS)



UA operating loss -\$186k, -\$57k lower than Approved Revised Budget

		2019-20	2019-20	Variance	% Variance
		Approved Budget	Unaudited Actual		
Revenue	LCFF Entitlement	5,268,730	5,212,769	(55,961)	-1%
	Federal Revenue	680,897	552,593	(128,304)	-19%
	Other State Revenues	994,501	918,781	(75,720)	-8%
	Local Revenues	12,113	13,420	1,307	0%
	Fundraising and Grants	13,038	11,755	(1,283)	-10%
	Total Revenue	6,969,279	6,709,318	(259,961)	-4%
Expenses	Comp and Benefits	4,008,499	3,882,976	(125,523)	-3%
	Books and Supplies	800,022	757,439	(42,583)	-5%
	Services and Other Ops	2,151,720	2,115,442	(36,277)	-2%
	Depreciation	138,427	139,730	1,304	1%
	Total Expenses	7,098,667	6,895,587	(203,080)	-3%
	Operating Income	(129,388)	(186,270)	(56,881)	
	Beginning Balance (Audited)	5,690,323	5,690,323		
	Operating Income	(129,388)	(186,270)	(56,881)	
	Ending Fund Balance (incl. Depreciation)	5,560,935	5,504,053	56,881	
	Ending Fund Balance as % of Expenses	73.15%	79.82%	-8.36%	
	ADA	468.00	454.10	(13.90)	

FY19-20 Variance Details – LALA (MS/HS)



Adjustments for P2 ADA, tech purchases and school closure

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(55,961)	Adjust ADA to P2
Federal/State revenues - NSLP	(155,885)	Reduce NSLP due to school closure, offset by expense reduction
Other Federal/State Revenues	20,613	Adjust Federal Title I-IV, Lottery, PY to actual
State revenues - SB740	(9,744)	Reduce to prorated 95% per CSFA
State Revenue - ASES	(59,008)	Reduce ASES for funds not spent due to closure, deferred to FY21, offset in expense
Local	24	Slight increase to Option 3 revenue
Compensation and benefits	89,128	Teacher salaries actuals came in under budget, net of increase in contracted substitutes, maintenance reduced due to school closure
Books & supplies - Food Supplies	166,806	Reduce NSLP due to school closure, offset in revenue
Noncapitalized equipment	(179,230)	tech purchases not previously budgeted
ASES after school fees	67,445	actuals less than budget due to closure
Supplies and other operating expense	57,668	Various cost savings due to school closures
Legal	(22,974)	Actuals exceeded budget
Misc. other	24,236	Misc other savings
	(56,881)	Total Change - UAR vs. Approved Budget

FY19-20 Unaudited Actuals - LALPA

UA operating loss -\$98k, +\$153k higher than Approved Revised Budget

		2019-20	2019-20	Variance	% Variance
		Approved Budget	Unaudited Actual		
Revenue	LCFF Entitlement	3,400,328	3,390,028	(10,300)	0%
	Federal Revenue	700,638	585,098	(115,541)	-16%
	Other State Revenues	730,660	682,348	(48,313)	-7%
	Local Revenues	7,574	7,930	356	
	Fundraising and Grants	13,072	11,872	(1,200)	
	Total Revenue	4,852,273	4,677,275	(174,997)	-4%
Expenses	Comp and Benefits	2,770,458	2,729,837	(40,621)	-1%
	Books and Supplies	702,657	529,652	(173,006)	-25%
	Services and Other Ops	1,548,817	1,434,943	(113,874)	-7%
	Depreciation	81,448	80,555	(893)	-1%
	Total Expenses	5,103,380	4,774,986	(328,394)	-6%
	Operating Income	(251,108)	(97,711)	153,397	
	Beginning Balance (Audited)	4,186,733	4,186,733		
	Operating Income	(251,108)	(97,711)	153,397	
	Ending Fund Balance (incl. Depreciation)	3,935,625	4,089,022	(153,397)	
	Ending Fund Balance as % of Expenses	75.76%	85.63%	-11.54%	
	ADA	315.44	306.20	(9.24)	

FY19-20 Variance Details – LALPA

P2 ADA adjustment, offset by savings due to school closure

CATEGORY	BOTTOM LINE IMPACT	NOTES
LCFF	(10,300)	Adjust ADA to P2
Federal/State revenues - NSLP	(151,173)	Reduce NSLP per actuals, offset by expense reduction
Other Federal/State Revenues	32,141	Minor rate adjustments - ADA, Lottery
State revenues - SB740	(28,061)	Reduce to prorated 95% per CSFA
State Revenue - ASES	(16,760)	Reduce ASES for funds not spent due to closure, deferred to FY21, offset in expense
Local	(844)	Adjust fundraising per actuals
Compensation and benefits	40,621	Savings in H&W benefits, came in under budget
Books & supplies - Food Supplies	151,852	Reduce NSLP due to school closure, offset in revenue
ASES after school fees	23,107	actuals less than budget due to closure
Special Education contractors	37,252	Savings due to school closure
Supplies and other operating expense	75,562	Various cost savings due to school closures
	153,397	Total Change - UAR vs. Approved Budget

FY19-20 Unaudited Actuals – Home Office

Forecasted CMO expenses \$41k higher than budgeted, due to legal/bookkeeping fees

		2019-20	2019-20	Variance	% Variance
		Approved Budget	Unaudited Actual		
Revenue	Local Revenues	998,780	1,042,030	43,250	4%
	Fundraising and Grants	150,000	148,000	(2,000)	-1%
	Total Revenue	1,148,780	1,190,030	41,250	4%
Expenses	Comp and Benefits	859,688	872,847	13,159	2%
	Books and Supplies	423	2,430	2,007	474%
	Services and Other Ops	288,669	314,753	26,084	9%
	Depreciation	-	-	-	
	Total Expenses	1,148,780	1,190,030	41,250	4%
	Operating Income	-	-	-	
	Beginning Balance (Audited)	19,995	19,995		
	Operating Income	-	-	-	
	Ending Fund Balance (incl. Depreciation)	19,995	19,995	-	
	Ending Fund Balance as % of Expenses	1.74%	1.68%	3.59%	

2019-2020 Cash Flow - Consolidated

Cash balance is steady - consolidated balance of \$5.3M as of 6/30/20, PPP loan included



**Ended year with 44% reserve in cash,
163 days (5.4 months) cash on hand - consolidated**

2019-2020 Cash Flow By Charter

LALA MS/HS

cash balance \$3.2M and as of
6/30/20



LALPA

cash balance \$2.0M as of
6/30/20



Year-end cash balance of 46% reserve for LALA (169 days cash on hand),
and 42% reserve for LALPA (155 days cash on hand)

Balance Sheet – Consolidated as of June 20

What the Organization owns and owes as of 6/30/20 (Unaudited)

		LALA-MS/HS	LALPA	Home Office	Total 6/30/20 (Unaudited)	Total 6/30/19 (Audited)	YTD CHANGE
Assets	Cash Balance	3,193,188	2,026,736	71,586	5,291,510	3,375,567	1,915,943
	Accounts Receivable	560,384	395,946	-	956,330	1,716,436	(760,106)
	Prepays and Other Assets	84,422	63,941	5,329	153,692	155,076	(1,384)
	Fixed Assets, Net	4,007,518	2,442,058	-	6,449,576	6,502,566	(52,990)
	Total Assets	7,845,512	4,928,681	76,915	12,851,108	11,749,645	1,101,463
Liabilities & Equity	Accounts Payable	176,792	16,985	6,365	200,142	332,011	(131,869)
	Current Loans and Other Payables	349,667	231,674	50,555	631,896	593,583	38,313
	Long-Term Loans and Other Liabilities	1,815,000	591,000	-	2,406,000	927,000	1,479,000
	Beginning Net Assets	5,690,323	4,186,733	19,995	9,897,051	9,558,096	338,955
	Net Income (Loss) to Date	(186,270)	(97,711)	-	(283,981)	338,955	(622,936)
	Total Liabilities & Equity	7,845,512	4,928,681	76,915	12,851,108	11,749,645	1,101,463

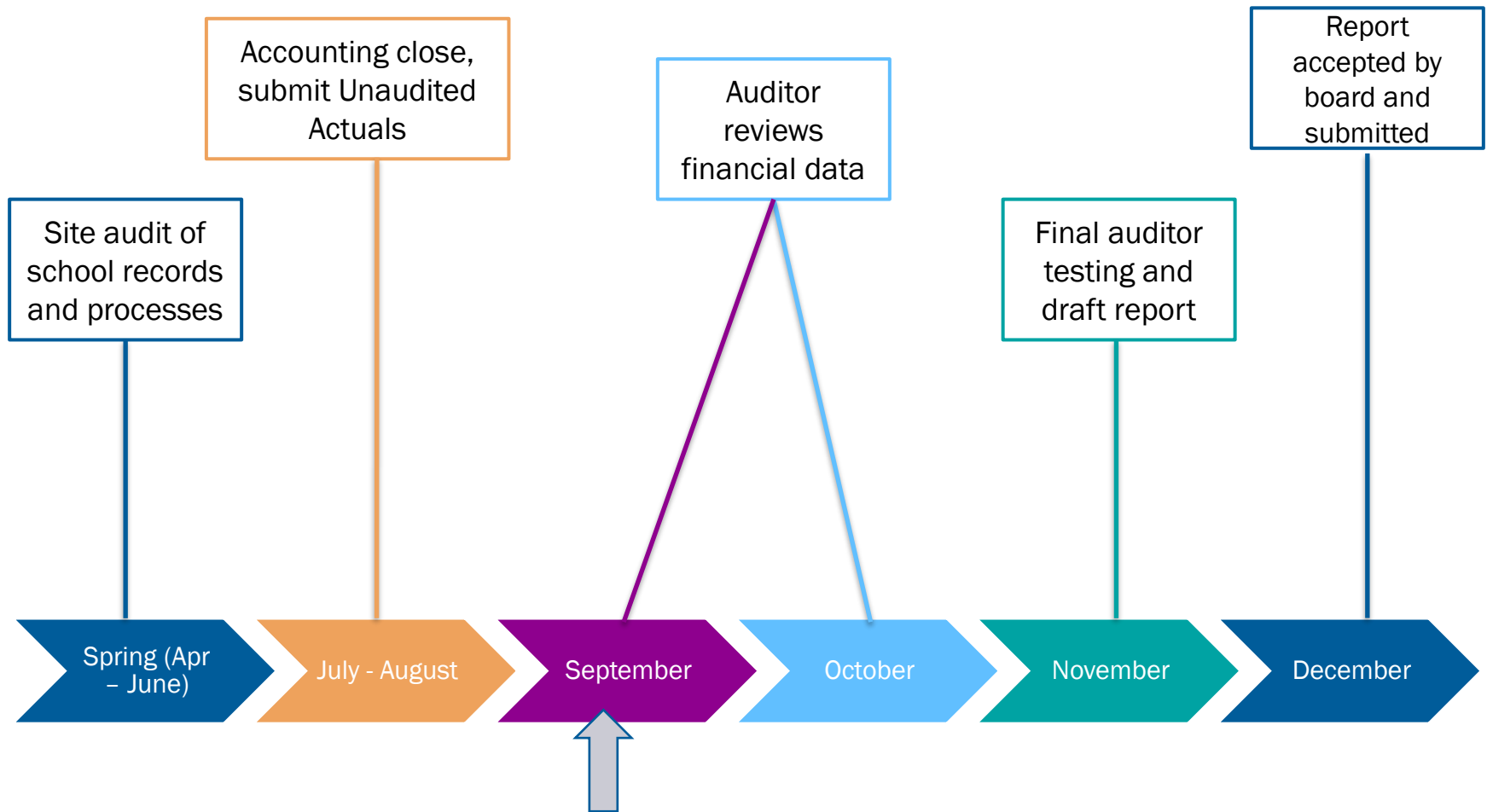
FY2019-20 Net Asset Balance - Unaudited

LALA
Components of Net Operating Reserves - Unaudited
 6/30/20 (Carryovers to FY20-21)

	LALA-MS/HS	LALPA	Home Office	TOTAL
Net Assets - 6/30/20 (Unaudited)	5,504,053	4,089,022	19,995	9,613,070
Less:				
Invested in fixed assets	4,007,518	2,442,058	-	6,449,576
Net of related debt	(1,937,000)			(1,937,000)
Invested in prepaids	84,422	63,941	5,329	153,692
Restricted:				-
Internal - 9xxx codes - Pending	133,428	49,854		183,282
Total Net assets invested or reserved	2,288,368	2,555,853	5,329	4,849,550
Net Assets available for operations	3,215,685	1,533,169	14,666	4,763,520
% available for operations (% of expense)	46.63%	32.11%	8.83%	40.24%
# months expenses in Net Asset reserves				4.8
Cash Balances at 6/30/20	3,193,188	2,026,736	71,586	5,291,510
# months expenses in Cash Reserves				5.4

Audit process over next three months

Audit is result of year-end accounting close and auditor review and testing; audit is due to authorizer 12/15/20



2020-21 Budget



FY20-21 Updated Forecast – what has changed?

LCFF

Approved rates include NO Cuts, small COLA increase (+\$1M)

Hold Harmless

FY20-21 funded at FY19-20 P-2 ADA counts, can request adj based on Approved Budget/Oct20 CalPads data

Relief Funding

ESSER and LLM funding added, related expenses (+\$900k)

Deferrals

March – June deferrals 30+% of LCFF, repaid July - November

FY20-21 Updated Forecast

Net income increased due to fixed ADA and addition of one-time LLM relief funds

		LALA	LALPA	Home Office	Eliminations (CMO Fee)	Total (after eliminations)
Revenue	LCFF Entitlement	5,314,340	3,403,608	-		8,717,948
	Federal Revenue	1,405,952	1,015,696	-		2,421,648
	Other State Revenues	983,828	714,628	-		1,698,456
	Local Revenues	-	-	995,396	(975,396)	20,000
	Fundraising and Grants	-	25,000	-		25,000
	Total Revenue	7,704,120	5,158,932	995,396	(975,396)	12,883,052
Expenses	Comp and Benefits	3,963,254	2,683,406	742,409		7,389,069
	Books and Supplies	928,347	801,479	1,956		1,731,782
	Services and Other Ops	2,287,616	1,404,941	251,031	(975,396)	2,968,192
	Depreciation	139,730	80,555	-		220,285
	Total Expenses	7,318,947	4,970,381	995,396	(975,396)	12,309,329
	Operating Income	385,173	188,551	(0)	-	573,723
	Beginning Balance (Unaudited)	5,504,049	4,089,022	19,995		9,613,067
	Ending Fund Balance (incl. Depreciation)	5,889,222	4,277,573	19,995		10,186,790
	Ending Fund Balance as % of Expenses	80.47%	86.06%	2.01%		82.76%
	Forecasted ADA (FY20 P2 counts)	454.50	306.20			760.70
	Add PPP*	887,000	591,000	-		1,478,000
	Operating Income, incl PPP	1,272,173	779,551	(0)	-	2,051,723

*PPP received May 2020, anticipate full forgiveness

FY20-21 Forecast vs. Approved Budget - Consolidated

		2020-21	2020-21	\$ Change	Notes
		Approved Budget	Updated Forecast		
Revenue	LCFF Entitlement	7,661,656	8,717,948	1,056,292	Updated LCFF rates per approved budget - no cuts, +COLA
	Federal Revenue	1,489,974	2,421,648	931,674	CARES Act LLM funding
	Other State Revenues	1,599,643	1,698,456	98,813	ASES carryover, ADA adj
	Local Revenues	995,396	995,396	-	
	Fundraising and Grants	-	25,000	25,000	grant received - LALPA
	Total Revenue	11,746,669	13,858,448	2,111,779	
Expenses	Comp and Benefits	7,027,938	7,389,069	361,131	Staffing adjusted per actuals, LLM funded
	Books and Supplies	1,342,805	1,731,782	388,977	LLM funded expenses
	Services and Other Ops	3,699,992	3,943,588	243,596	LLM funded expenses
	Depreciation	236,608	220,285	(16,323)	Adj per PY actuals, forecasted spending
	Total Expenses	12,307,343	13,284,725	977,382	
	Operating Income	(560,674)	573,723	1,134,397	
	Beginning Balance (Unaudited)	9,897,051	9,897,051	-	
	Operating Income	(560,674)	573,723	1,134,397	
	Ending Fund Balance (incl. Depreciation)	9,336,377	10,470,774	(1,134,397)	
	Ending Fund Balance as % of Expenses	68.05%	78.82%	-13.66%	
	ADA	738.50	760.70	22.20	
	Add PPP*	1,478,000	1,478,000	-	
	Operating Income, incl PPP	917,326	2,051,723	1,134,397	

FY20-21 Forecast vs. Approved Budget - LALPA

		2020-21	2020-21	\$ Change	Notes
		Approved Budget	Updated Forecast		
Revenue	LCFF Entitlement	3,075,089	3,403,608	328,519	Updated LCFF rates per approved budget - no cuts, +COLA
	Federal Revenue	659,771	1,015,696	355,925	CARES Act LLM funding
	Other State Revenues	687,409	714,628	27,219	ASES carryover, ADA adj
	Local Revenues	-	-	-	
	Fundraising and Grants	-	25,000	25,000	grant received - Accelerate
	Total Revenue	4,422,269	5,158,932	736,663	
Expenses	Comp and Benefits	2,449,271	2,683,406	234,135	Staffing adjusted per actuals, LLM funded
	Books and Supplies	582,118	801,479	219,361	LLM, Accelerate Grant funded expenses
	Services and Other Ops	1,411,158	1,404,941	(6,217)	
	Depreciation	92,063	80,555	(11,508)	Adj per fixed assets schedule and projected spending
	Total Expenses	4,534,610	4,970,381	435,771	
	Operating Income	(112,341)	188,551	300,892	
	Beginning Balance (Unaudited)	4,089,022	4,089,022	0	
	Operating Income	(112,341)	188,551	300,892	
	Ending Fund Balance (incl. Depreciation)	3,976,681	4,277,573	(300,892)	
	Ending Fund Balance as % of Expenses	68.05%	86.06%	-20.93%	
	ADA	315.90	306.20	(9.70)	
	Add PPP*	591,000	591,000	-	
	Operating Income, incl PPP	478,659	779,551	300,892	

FY20-21 Forecast vs. Approved Budget – LALA (MS/HS)

		2020-21	2020-21	\$ Change	Notes
		Approved Budget	Updated Forecast		
Revenue	LCFF Entitlement	4,586,567	5,314,340	727,773	Updated LCFF rates per approved budget - no cuts, +COLA
	Federal Revenue	830,203	1,405,952	575,749	CARES Act LLM funding
	Other State Revenues	912,234	983,828	71,594	ASES carryover, ADA adj
	Local Revenues	-	-	-	
	Fundraising and Grants	-	-	-	
	Total Revenue	6,329,004	7,704,120	1,375,116	
Expenses	Comp and Benefits	3,836,258	3,963,254	126,996	Staffing adjusted per actuals, LLM funded
	Books and Supplies	758,730	928,347	169,617	LLM expenses
	Services and Other Ops	2,037,803	2,287,616	249,813	LLM expenses
	Depreciation	144,545	139,730	(4,815)	Adj per fixed assets schedule and projected spending
	Total Expenses	6,777,336	7,318,947	541,611	
	Operating Income	(448,332)	385,173	833,505	
	Beginning Balance (Unaudited)	5,504,049	5,504,049	0	
	Operating Income	(448,332)	385,173	833,505	
	Ending Fund Balance (incl. Depreciation)	5,055,717	5,889,222	(833,505)	
	Ending Fund Balance as % of Expenses	68.05%	80.47%	-15.43%	
	ADA	422.60	454.50	31.90	
	Add PPP*	887,000	887,000	-	
	Operating Income, incl PPP	438,668	1,272,173	833,505	

So many sources, not enough time

SB117

- No specified timeline
- Resource 7388

CARES ESSER

- March 13, 2020 – September 30, 2022
- Resource 3210

CARES LLM: GEER

- March 13, 2020 – September 30, 2022
- Resource 3215

CARES LLM: CRF

- March 1, 2020 – December 30, 2020
- Resource 3220

CARES LLM: GF

- March 1, 2020 – June 30, 2021
- Resource 7420

Learning Loss Mitigation – Restricted Uses



Student learning supports

Extension of instructional time

Academic services, instructional materials/supports, devices/connectivity

Integrated supports for learning barriers, training to teachers & parents, access to meals, mental health services



Must
approve LCP
by 9/30/20

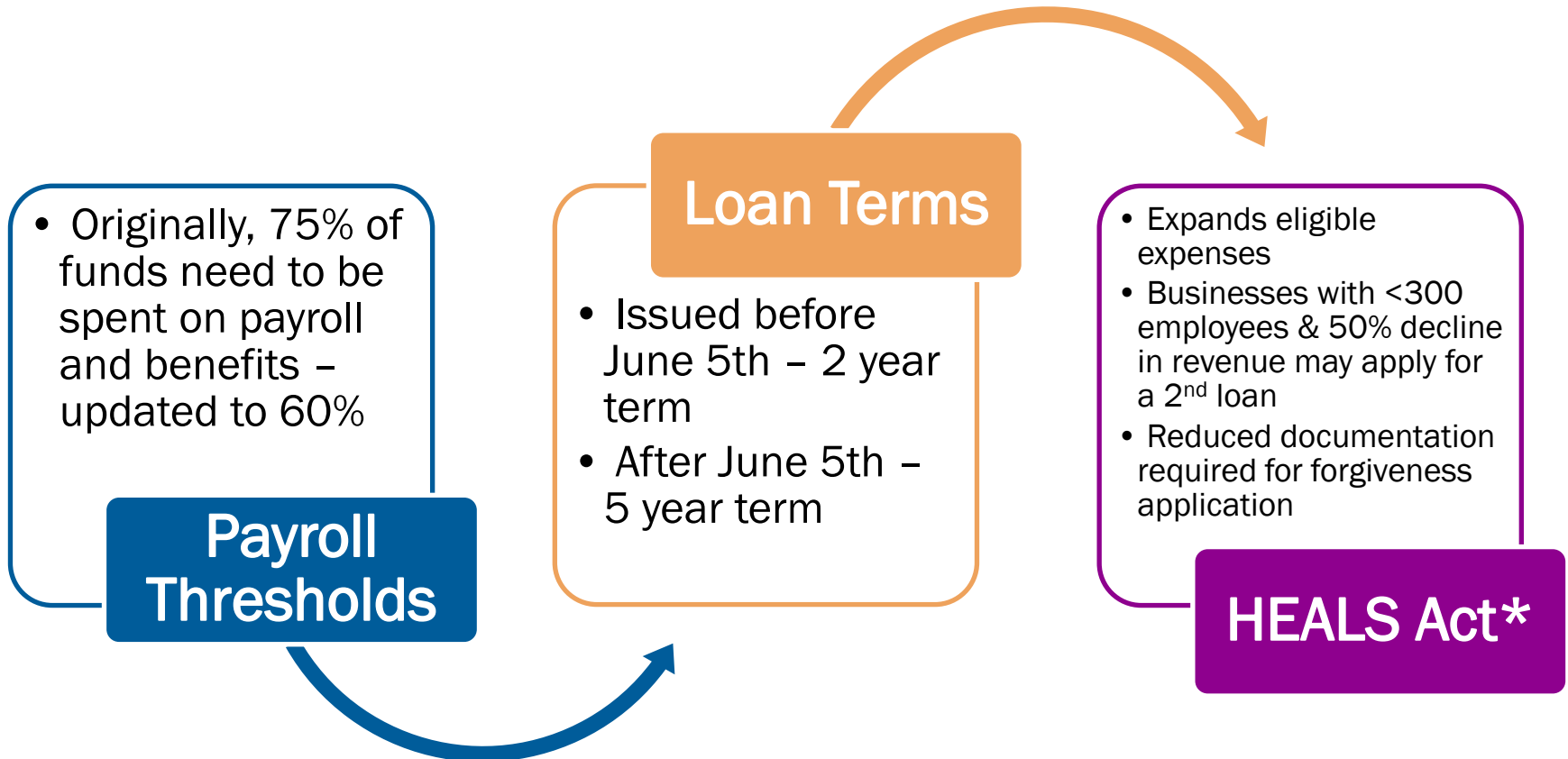
FY21 COVID Relief Funds Budgets

One-Time relief funds exceed \$1.1M, majority must be spent by 12/30/20, need to track spending closely

LALA (MS/HS)					
	ESSER (9/30/22)	LLM-GEER (9/30/22)	LLM-CRF (12/30/20)	LLM-GF (6/30/21)	Total
	3210	3215	3220	7420	
Apportionment/ Budgeted Funds	147,030	28,061	487,242	44,425	706,758
Comp and Benefits	31,823	28,061	115,623		175,507
Books and Supplies			133,038	2,500	135,538
Services and Other Ops	35,000		238,581	41,400	314,981
Other Outflows					-
Total Budgeted Expense	66,823	28,061	487,242	43,900	626,026
Net	80,207	0	0	525	80,732

LALPA					
	ESSER (9/30/22)	LLM-GEER (9/30/22)	LLM-CRF (12/30/20)	LLM-GF (6/30/21)	Total
	3210	3215	3220	7420	3310/6500
Apportionment/ Budgeted Funds	108,217	9,660	305,429	28,891	452,197
Comp and Benefits	50,098	9,127	130,064		189,289
Books and Supplies		533	159,668	6,226	166,427
Services and Other Ops	17,500		15,697	22,665	55,862
Other Outflows					-
Total Budgeted Expense	67,598	9,660	305,429	28,891	411,578
Net	40,619	0	0	0	40,619

Rules and process for forgiveness continue to evolve

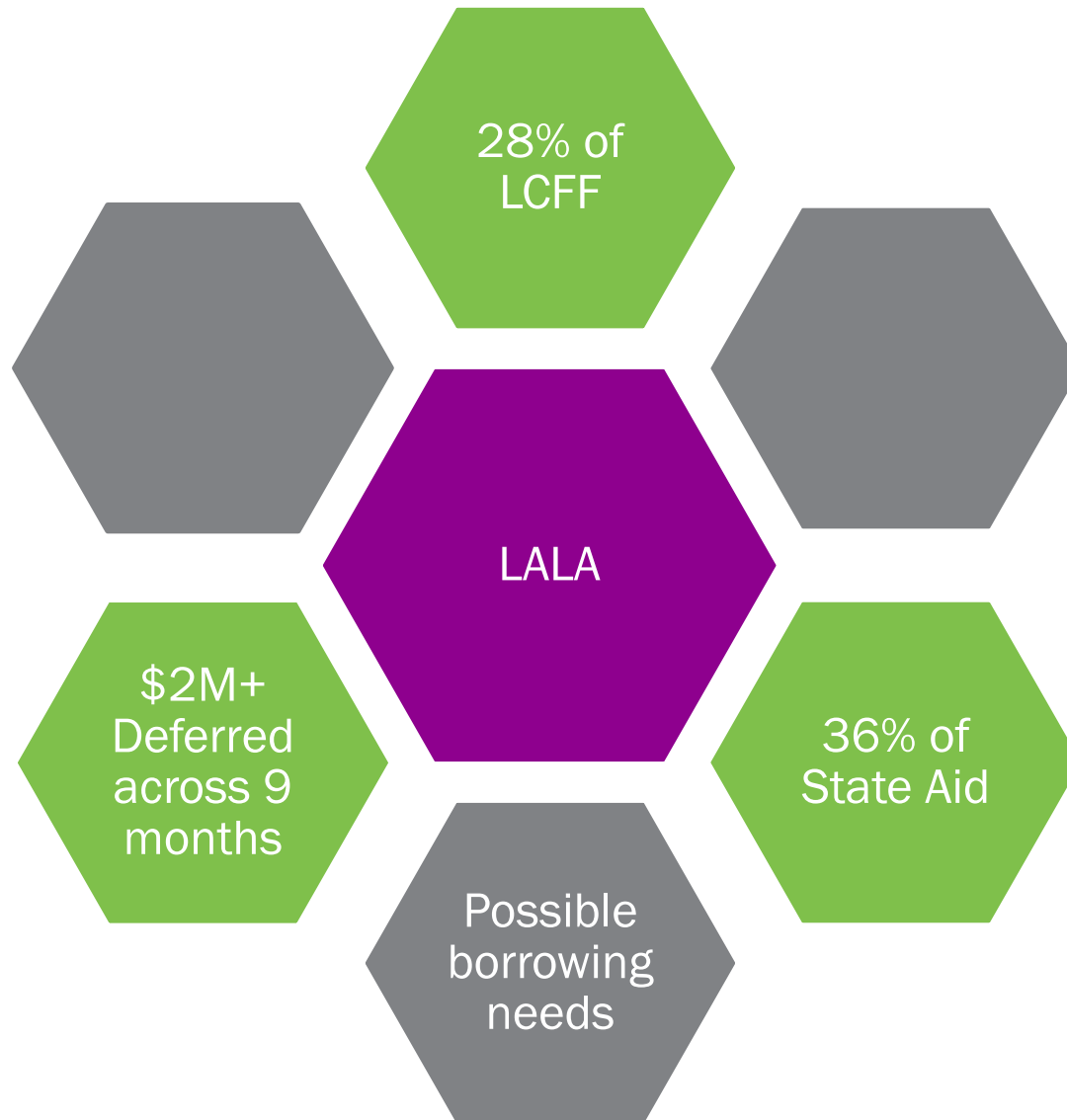


Many lenders are recommending that borrowers wait to apply for forgiveness until further legislation is passed

*Note: HEALS Act not signed into law

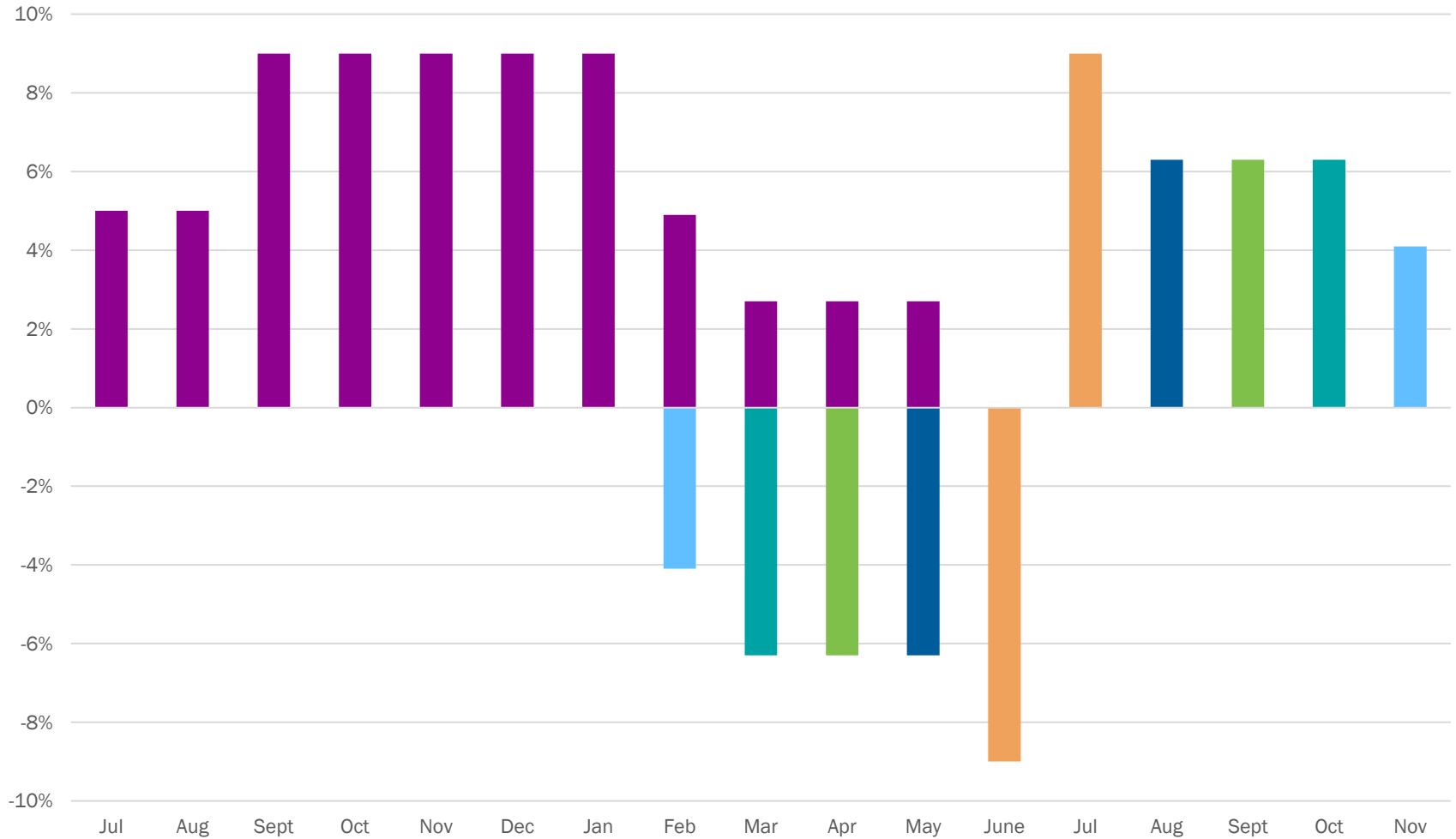
- Spending of one-time relief funds
- Confirm LCFF funding for FY20-21
- Cash flow - deferrals
- COVID, extent of online learning
- PPP Loan forgiveness

Fast Facts on Spring Deferrals



2020-21 State Aid Deferrals

Spring State Aid to be paid much later in the year



Same acronym, new report exclusively for 2020-21



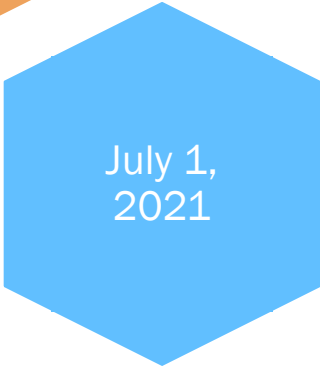
Sept 30,
2020

- Adoption due date for new report by LEA's board
- Specific content requirements
- Separate public hearing required



Dec 15,
2020

- Due date for LCFF Budget Overview for parents



July 1,
2021

- Use new LCAP 3-year template (2021-2024)
- To be approved by Board with FY22 budget

Exhibits



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,390,028.00	3,075,089.00	-9.3%
2) Federal Revenue		8100-8299	585,097.62	1,250,771.47	113.8%
3) Other State Revenue		8300-8599	493,602.48	499,795.88	1.3%
4) Other Local Revenue		8600-8799	208,547.20	187,612.65	-10.0%
5) TOTAL, REVENUES			4,677,275.30	5,013,269.00	7.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,658,909.18	1,464,020.25	-11.7%
2) Classified Salaries		2000-2999	368,192.38	347,872.63	-5.5%
3) Employee Benefits		3000-3999	702,735.00	637,377.93	-9.3%
4) Books and Supplies		4000-4999	529,651.76	582,118.40	9.9%
5) Services and Other Operating Expenses		5000-5999	1,434,942.68	1,411,158.42	-1.7%
6) Depreciation		6000-6999	80,555.02	92,062.70	14.3%
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			4,774,986.02	4,534,610.33	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,710.72)	478,658.67	-589.9%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(97,710.72)	478,658.67	-589.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,186,733.17	4,089,022.45	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,186,733.17	4,089,022.45	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,186,733.17	4,089,022.45	-2.3%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			4,089,022.45	4,567,681.12	11.7%
a) Net Investment in Capital Assets		9796	2,442,058.11	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,646,964.34	4,567,681.12	177.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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	2,026,735.88		
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	395,946.48		
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	63,941.17		
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	3,045,903.18		
e) Accumulated Depreciation - Buildings		9435	(609,179.11)		
f) Equipment		9440	59,355.17		
g) Accumulated Depreciation - Equipment		9445	(54,021.13)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,928,681.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	226,284.98		
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	22,374.21		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
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	591,000.00		
7) TOTAL, LIABILITIES			839,659.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			4,089,022.45		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,243,393.00	1,779,143.08	-20.7%
Education Protection Account State Aid - Current Year		8012	251,661.00	492,356.50	95.6%
State Aid - Prior Years		8019	(31,009.00)	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	925,983.00	803,589.42	-13.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,390,028.00	3,075,089.00	-9.3%
FEDERAL REVENUE					
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	177,706.90	309,036.24	73.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	62,899.80	64,539.23	2.6%
Title I, Part A, Basic	3010	8290	131,407.00	132,138.00	0.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,756.66	14,545.00	287.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	20,708.00	21,296.00	2.8%
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	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	178,619.26	699,217.00	291.5%
TOTAL, FEDERAL REVENUE			585,097.62	1,250,771.47	113.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
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	5,892.34	0.00	-100.0%
Child Nutrition Programs		8520	14,088.32	24,499.33	73.9%
Mandated Costs Reimbursements		8550	5,622.00	5,251.59	-6.6%
Lottery - Unrestricted and Instructional Materials		8560	63,064.05	68,296.17	8.3%
After School Education and Safety (ASES)	6010	8590	110,062.59	133,169.40	21.0%
Charter School Facility Grant	6030	8590	288,526.18	268,579.39	-6.9%
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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,347.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			493,602.48	499,795.88	1.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	188,745.07	187,612.65	-0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	19,802.13	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%
TOTAL, OTHER LOCAL REVENUE			208,547.20	187,612.65	-10.0%
TOTAL, REVENUES			4,677,275.30	5,013,269.00	7.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,481,278.72	1,304,378.25	-11.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,630.46	117,272.00	-34.0%
Other Certificated Salaries		1900	0.00	42,370.00	New
TOTAL, CERTIFICATED SALARIES			1,658,909.18	1,464,020.25	-11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	132,269.17	109,620.00	-17.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,099.83	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	37,566.28	48,100.00	28.0%
Other Classified Salaries		2900	182,257.10	190,152.63	4.3%
TOTAL, CLASSIFIED SALARIES			368,192.38	347,872.63	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	268,720.88	230,737.32	-14.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	53,084.84	50,029.53	-5.8%
Health and Welfare Benefits		3401-3402	342,666.75	313,025.36	-8.7%
Unemployment Insurance		3501-3502	16,291.40	18,762.78	15.2%
Workers' Compensation		3601-3602	21,971.13	24,822.94	13.0%
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%
TOTAL, EMPLOYEE BENEFITS			702,735.00	637,377.93	-9.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	94,957.58	18,000.00	-81.0%
Books and Other Reference Materials		4200	242.78	2,500.00	929.7%
Materials and Supplies		4300	199,886.92	194,618.40	-2.6%
Noncapitalized Equipment		4400	27,551.10	7,000.00	-74.6%
Food		4700	207,013.38	360,000.00	73.9%
TOTAL, BOOKS AND SUPPLIES			529,651.76	582,118.40	9.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,776.72	5,000.00	32.4%
Dues and Memberships		5300	7,200.44	6,000.00	-16.7%
Insurance		5400-5450	38,094.39	38,714.00	1.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	512,989.41	475,819.00	-7.2%
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	856,147.19	873,625.42	2.0%
Communications		5900	16,734.53	12,000.00	-28.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,434,942.68	1,411,158.42	-1.7%
DEPRECIATION					
Depreciation Expense		6900	80,555.02	92,062.70	14.3%
TOTAL, DEPRECIATION			80,555.02	92,062.70	14.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			4,774,986.02	4,534,610.33	-5.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,390,028.00	3,075,089.00	-9.3%
2) Federal Revenue		8100-8299	585,097.62	1,250,771.47	113.8%
3) Other State Revenue		8300-8599	493,602.48	499,795.88	1.3%
4) Other Local Revenue		8600-8799	208,547.20	187,612.65	-10.0%
5) TOTAL, REVENUES			4,677,275.30	5,013,269.00	7.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,835,807.21	3,569,287.84	-6.9%
2) Instruction - Related Services	2000-2999		204,838.51	162,025.75	-20.9%
3) Pupil Services	3000-3999		449,797.17	672,311.69	49.5%
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		203,988.11	38,922.35	-80.9%
8) Plant Services	8000-8999		80,555.02	92,062.70	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,774,986.02	4,534,610.33	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(97,710.72)	478,658.67	-589.9%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(97,710.72)	478,658.67	-589.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,186,733.17	4,089,022.45	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,186,733.17	4,089,022.45	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,186,733.17	4,089,022.45	-2.3%
2) Ending Net Position, June 30 (E + F1e)			4,089,022.45	4,567,681.12	11.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,442,058.11	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,646,964.34	4,567,681.12	177.3%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
		<hr/>	<hr/>
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,212,769.00	4,586,567.00	-12.0%
2) Federal Revenue		8100-8299	552,592.80	1,717,202.66	210.8%
3) Other State Revenue		8300-8599	638,680.71	661,232.57	3.5%
4) Other Local Revenue		8600-8799	305,275.03	251,001.88	-17.8%
5) TOTAL, REVENUES			6,709,317.54	7,216,004.11	7.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,419,570.19	2,398,208.25	-0.9%
2) Classified Salaries		2000-2999	514,285.53	544,815.17	5.9%
3) Employee Benefits		3000-3999	949,120.04	893,234.64	-5.9%
4) Books and Supplies		4000-4999	757,438.62	758,730.25	0.2%
5) Services and Other Operating Expenses		5000-5999	2,115,442.49	2,037,802.51	-3.7%
6) Depreciation		6000-6999	139,730.20	144,545.43	3.4%
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			6,895,587.07	6,777,336.25	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(186,269.53)	438,667.86	-335.5%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(186,269.53)	438,667.86	-335.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,690,322.59	5,504,053.06	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,690,322.59	5,504,053.06	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,690,322.59	5,504,053.06	-3.3%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			5,504,053.06	5,942,720.92	8.0%
a) Net Investment in Capital Assets		9796	4,007,518.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,496,535.06	5,942,720.92	297.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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	3,193,188.88		
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	560,384.08		
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	84,422.37		
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	(1,247,275.75)		
f) Equipment		9440	257,789.62		
g) Accumulated Depreciation - Equipment		9445	(247,124.63)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			7,845,513.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	476,771.11		
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	49,689.16		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
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	1,815,000.00		
7) TOTAL, LIABILITIES			2,341,460.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			5,504,053.06		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	3,466,520.00	2,774,688.11	-20.0%
Education Protection Account State Aid - Current Year		8012	417,818.00	736,778.38	76.3%
State Aid - Prior Years		8019	(44,231.00)	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	1,372,662.00	1,075,100.51	-21.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,212,769.00	4,586,567.00	-12.0%
FEDERAL REVENUE					
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	230,894.96	376,648.37	63.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	93,365.84	86,345.29	-7.5%
Title I, Part A, Basic	3010	8290	178,537.00	175,399.00	-1.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,520.00	24,578.00	4.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	12,957.00	10,202.00	-21.3%
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	13,318.00	10,000.00	-24.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,034,030.00	New
TOTAL, FEDERAL REVENUE			552,592.80	1,717,202.66	210.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
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	7,301.68	0.00	-100.0%
Child Nutrition Programs		8520	18,505.98	30,114.16	62.7%
Mandated Costs Reimbursements		8550	14,459.00	14,614.41	1.1%
Lottery - Unrestricted and Instructional Materials		8560	93,606.92	91,371.59	-2.4%
After School Education and Safety (ASES)	6010	8590	110,114.12	177,559.50	61.3%
Charter School Facility Grant	6030	8590	386,256.01	347,572.91	-10.0%
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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,437.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			638,680.71	661,232.57	3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	280,100.24	251,001.88	-10.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	25,174.79	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%
TOTAL, OTHER LOCAL REVENUE			305,275.03	251,001.88	-17.8%
TOTAL, REVENUES			6,709,317.54	7,216,004.11	7.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,926,001.04	1,894,002.25	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	432,761.06	440,653.00	1.8%
Other Certificated Salaries		1900	60,808.09	63,553.00	4.5%
TOTAL, CERTIFICATED SALARIES			2,419,570.19	2,398,208.25	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	117,286.50	103,164.00	-12.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,336.24	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	89,451.23	135,972.80	52.0%
Other Classified Salaries		2900	269,211.56	305,678.37	13.5%
TOTAL, CLASSIFIED SALARIES			514,285.53	544,815.17	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	400,755.82	379,941.19	-5.2%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	78,559.77	79,281.52	0.9%
Health and Welfare Benefits		3401-3402	401,823.11	367,901.69	-8.4%
Unemployment Insurance		3501-3502	25,682.12	25,790.81	0.4%
Workers' Compensation		3601-3602	42,299.22	40,319.43	-4.7%
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%
TOTAL, EMPLOYEE BENEFITS			949,120.04	893,234.64	-5.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	76,910.27	32,290.00	-58.0%
Books and Other Reference Materials		4200	1,050.33	1,150.00	9.5%
Materials and Supplies		4300	217,209.01	280,755.50	29.3%
Noncapitalized Equipment		4400	192,860.45	6,500.00	-96.6%
Food		4700	269,408.56	438,034.75	62.6%
TOTAL, BOOKS AND SUPPLIES			757,438.62	758,730.25	0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,710.69	10,000.00	49.0%
Dues and Memberships		5300	14,251.36	12,000.00	-15.8%
Insurance		5400-5450	76,188.82	77,428.00	1.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	628,517.80	611,398.41	-2.7%
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	1,358,149.02	1,302,176.10	-4.1%
Communications		5900	31,624.80	24,800.00	-21.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,115,442.49	2,037,802.51	-3.7%
DEPRECIATION					
Depreciation Expense		6900	139,730.20	144,545.43	3.4%
TOTAL, DEPRECIATION			139,730.20	144,545.43	3.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			6,895,587.07	6,777,336.25	-1.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,212,769.00	4,586,567.00	-12.0%
2) Federal Revenue		8100-8299	552,592.80	1,717,202.66	210.8%
3) Other State Revenue		8300-8599	638,680.71	661,232.57	3.5%
4) Other Local Revenue		8600-8799	305,275.03	251,001.88	-17.8%
5) TOTAL, REVENUES			6,709,317.54	7,216,004.11	7.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		5,186,538.71	5,033,828.59	-2.9%
2) Instruction - Related Services	2000-2999		489,451.14	538,366.73	10.0%
3) Pupil Services	3000-3999		703,470.10	916,268.04	30.2%
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		376,396.92	144,327.46	-61.7%
8) Plant Services	8000-8999		139,730.20	144,545.43	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,895,587.07	6,777,336.25	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(186,269.53)	438,667.86	-335.5%
D. OTHER FINANCING SOURCES/USES					
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(186,269.53)	438,667.86	-335.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,690,322.59	5,504,053.06	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,690,322.59	5,504,053.06	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,690,322.59	5,504,053.06	-3.3%
2) Ending Net Position, June 30 (E + F1e)			5,504,053.06	5,942,720.92	8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,007,518.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,496,535.06	5,942,720.92	297.1%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Net Position	0.00	0.00

LALA
Income Statement
As of Jun FY2020

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
SUMMARY			
Revenue			
LCFF Entitlement	8,669,058	8,602,797	(66,261)
Federal Revenue	1,381,535	1,137,690	(243,845)
Other State Revenues	1,725,161	1,601,129	(124,033)
Local Revenues	1,018,467	1,063,380	44,913
Fundraising and Grants	176,110	171,627	(4,483)
Total Revenue	12,970,331	12,576,623	(393,709)
Expenses			
Compensation and Benefits	7,638,645	7,485,659	152,985
Books and Supplies	1,503,102	1,289,520	213,582
Services and Other Operating Expenditures	3,989,205	3,865,138	124,067
Depreciation	219,875	220,285	(410)
Other Outflows	-	-	-
Total Expenses	13,350,827	12,860,603	490,224
Operating Income	(380,496)	(283,980)	96,516
Fund Balance			
Beginning Balance (Unaudited)	9,897,051	9,897,051	
Operating Income	(380,496)	(283,980)	
Ending Fund Balance	9,516,555	9,613,070	
Fund Balance as a % of Expenses	71%	75%	

LALA
Income Statement
As of Jun FY2020

KEY ASSUMPTIONS

Enrollment Summary
 Total Enrolled

ADA %
 Average ADA %

ADA
 Total ADA

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
Total Enrolled	819	810	(9)
Average ADA %	95.7%	93.9%	-1.7%
Total ADA	783.44	760.70	(22.74)

LALA
Income Statement
As of Jun FY2020

				Budget		
				Approved	Unaudited	Approved
				Budget v2	Actuals	Budget v2 vs.
				Unaudited		
				Actuals		
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid			5,368,120	5,709,913	341,793
8012	Education Protection Account Entitlement			1,307,556	669,479	(638,077)
8019	State Aid - Prior Years			380	(75,240)	(75,620)
8096	Charter Schools in Lieu of Property Taxes			1,993,002	2,298,645	305,643
SUBTOTAL - LCFF Entitlement				8,669,058	8,602,797	(66,261)
Federal Revenue						
8181	Special Education - Entitlement			158,835	156,266	(2,570)
8220	Child Nutrition Programs			694,302	408,602	(285,700)
8291	Title I			307,537	309,944	2,407
8292	Title II			31,123	27,277	(3,846)
8293	Title III			31,498	33,665	2,167
8294	Title IV			20,000	23,318	3,318
8296	Other Federal Revenue (Title IV SSAE Competitive Grant)			138,240	178,619	40,379
SUBTOTAL - Federal Revenue				1,381,535	1,137,690	(243,845)
Other State Revenue						
8319	Other State Apportionments - Prior Years			-	13,194	13,194
8381	Special Education - Entitlement (State)			465,640	468,845	3,206
8520	Child Nutrition - State			53,952	32,594	(21,358)
8545	School Facilities Apportionments			712,588	674,782	(37,805)
8550	Mandated Cost Reimbursements			20,081	20,081	0
8560	State Lottery Revenue			162,173	156,671	(5,502)
8590	All Other State Revenue			310,729	234,961	(75,768)
SUBTOTAL - Other State Revenue				1,725,161	1,601,129	(124,033)
Local Revenue						
8660	Interest			20,000	18,003	(1,997)
8699	All Other Local Revenue			7,574	76	(7,498)
8714	Option 3 Grants			12,113	21,275	9,162

LALA
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
8721 CMO Fees Revenue	978,780	1,024,027	45,247
SUBTOTAL - Local Revenue	1,018,467	1,063,380	44,913
Fundraising and Grants			
8802 Donations - Private	24,950	1,527	(23,423)
8803 Fundraising	151,160	170,100	18,940
SUBTOTAL - Fundraising and Grants	176,110	171,627	(4,483)
TOTAL REVENUE	12,970,331	12,576,623	(393,709)

LALA
Income Statement
As of Jun FY2020

			Budget		
			Approved	Unaudited	Approved
			Budget v2	Actuals	Budget v2 vs.
			Unaudited		
			Actuals		
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100	Teachers Salaries		3,431,045	3,326,696	104,349
1103	Teacher - Substitute Pay		64,074	80,584	(16,510)
1300	Certificated Supervisor & Administrator Salaries		1,084,214	1,130,861	(46,647)
1900	Certificated Other Salaries		62,868	60,808	2,060
SUBTOTAL - Certificated Salaries			4,642,201	4,598,949	43,252
Classified Salaries					
2100	Classified Instructional Aide Salaries		257,417	249,556	7,861
2300	Classified Supervisor & Administrator Salaries		116,202	128,103	(11,901)
2400	Classified Clerical & Office Salaries		215,841	204,521	11,319
2900	Classified Other Salaries		286,389	290,318	(3,929)
2930	Other Classified - Maintenance/grounds		174,368	161,151	13,217
SUBTOTAL - Classified Salaries			1,050,217	1,033,649	16,568
Employee Benefits					
3100	STRS		793,816	753,710	40,106
3300	OASDI-Medicare-Alternative		147,653	150,876	(3,222)
3400	Health & Welfare Benefits		859,609	824,748	34,861
3500	Unemployment Insurance		55,162	47,457	7,704
3600	Workers Comp Insurance		77,986	64,270	13,716
3900	Other Employee Benefits		12,000	12,000	(0)
SUBTOTAL - Employee Benefits			1,946,227	1,853,062	93,165
Books & Supplies					
4100	Approved Textbooks & Core Curricula Materials		183,547	171,868	11,679
4200	Books & Other Reference Materials		2,696	1,415	1,281
4315	Custodial Supplies		16,954	23,937	(6,983)
4320	Educational Software		73,964	74,603	(639)

LALA
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
4325 Instructional Materials & Supplies	21,207	24,222	(3,015)
4326 Art & Music Supplies (SSAE Grant FY19)	8,950	10,684	(1,734)
4330 Office Supplies	47,634	57,350	(9,716)
4350 Uniforms	9,500	6,342	3,158
4352 ASES	310,729	220,177	90,552
4400 Noncapitalized Equipment	14,537	203,196	(188,659)
4410 Classroom Furniture, Equipment & Supplies	18,271	19,305	(1,034)
4710 Student Food Services	795,079	476,422	318,657
4720 Other Food	35	-	35
SUBTOTAL - Books and Supplies	1,503,102	1,289,520	213,582
Services & Other Operating Expenses			
5200 Travel & Conferences	33,616	16,079	17,537
5300 Dues & Memberships	17,891	23,380	(5,489)
5310 Subscriptions	-	-	-
5400 Insurance	116,141	114,283	1,858
5605 Equipment Leases	147,784	121,064	26,720
5610 Rent	950,117	966,514	(16,397)
5615 Repairs and Maintenance - Building	76,250	52,750	23,500
5617 Repairs and Maintenance - Other Equipment	16,137	1,180	14,957
5803 Accounting Fees	20,600	25,529	(4,929)
5807 Family Outreach	8,050	3,732	4,318
5809 Banking Fees	498	448	50
5812 Business Services	91,750	72,300	19,450
5813 College Readiness Expense	17,083	7,665	9,418
5815 Consultants - Instructional	50,354	42,860	7,494
5820 Consultants: Non Instructional	109,750	145,722	(35,972)
5824 District Oversight Fees	86,691	86,028	663
5836 Fingerprinting	1,421	49	1,372
5839 Fundraising Expenses	50,275	52,339	(2,064)
5845 Legal Fees	30,000	81,570	(51,570)
5851 Marketing and Student Recruiting	8,000	696	7,305
5857 Payroll Fees	27,703	27,169	534

LALA
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
5858 CMO Fees Expense	978,780	1,024,027	(45,247)
5860 Printing and Reproduction	4,715	1,893	2,821
5861 Prior Yr Exp (not accrued)	-	20,673	(20,673)
5863 Professional Development	92,109	79,688	12,421
5866 Van Expenses	4,033	4,991	(958)
5869 Special Education Contract Instructors	472,018	403,361	68,657
5872 Special Education Encroachment	124,895	124,545	350
5874 Sports	30,434	42,325	(11,891)
5875 Staff Recruiting	750	1,834	(1,084)
5877 Student Activities	92,233	43,174	49,059
5878 Student Assessment	18,228	10,037	8,191
5881 Student Information System	9,254	7,482	1,772
5884 Substitutes	106,000	118,312	(12,312)
5887 Technology Services	141,324	92,930	48,394
5893 Transportation - Student	342	-	342
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	43,829	40,260	3,569
5915 Postage and Delivery	10,126	8,251	1,875
SUBTOTAL - Services & Other Operating Exp.	3,989,205	3,865,138	124,067
Capital Outlay & Depreciation			
6900 Depreciation	219,875	220,285	(410)
SUBTOTAL - Capital Outlay & Depreciation	219,875	220,285	(410)
Other Outflows			
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	13,350,827	12,860,603	490,224

LALA-HS/MS
Income Statement
As of Jun FY2020

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
SUMMARY			
Revenue			
LCFF Entitlement	5,268,730	5,212,769	(55,961)
Federal Revenue	680,897	552,593	(128,304)
Other State Revenues	994,501	918,781	(75,720)
Local Revenues	12,113	13,420	1,307
Fundraising and Grants	13,038	11,755	(1,283)
Total Revenue	6,969,279	6,709,318	(259,961)
Expenses			
Compensation and Benefits	4,008,499	3,882,976	125,523
Books and Supplies	800,022	757,439	42,583
Services and Other Operating Expenditures	2,151,720	2,115,442	36,277
Depreciation	138,427	139,730	(1,304)
Other Outflows	-	-	-
Total Expenses	7,098,667	6,895,587	203,080
Operating Income	(129,388)	(186,270)	(56,881)
Fund Balance			
Beginning Balance (Unaudited)	5,690,323	5,690,323	
Operating Income	(129,388)	(186,270)	
Ending Fund Balance	5,560,935	5,504,053	
Fund Balance as a % of Expenses	78%	80%	
KEY ASSUMPTIONS			
Enrollment Summary			
Total Enrolled	490	485	(5)
ADA %			
Average ADA %	95.5%	93.7%	-1.8%

LALA-HS/MS
Income Statement
As of Jun FY2020

		Budget		
		Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
ADA				
	Total ADA	468.00	454.50	(13.50)
REVENUE				
LCFF Entitlement				
8011	Charter Schools General Purpose Entitlement - State Aid	3,262,201	3,466,520	204,319
8012	Education Protection Account Entitlement	815,894	417,818	(398,076)
8019	State Aid - Prior Years	90	(44,231)	(44,321)
8096	Charter Schools in Lieu of Property Taxes	1,190,545	1,372,662	182,117
	SUBTOTAL - LCFF Entitlement	5,268,730	5,212,769	(55,961)
Federal Revenue				
8181	Special Education - Entitlement	94,882	93,366	(1,516)
8220	Child Nutrition Programs	373,835	230,895	(142,940)
8291	Title I	175,399	178,537	3,138
8292	Title II	16,578	23,520	6,942
8293	Title III	10,202	12,957	2,755
8294	Title IV	10,000	13,318	3,318
	SUBTOTAL - Federal Revenue	680,897	552,593	(128,304)
Other State Revenue				
8319	Other State Apportionments - Prior Years	-	7,302	7,302
8381	Special Education - Entitlement (State)	278,156	280,100	1,944
8520	Child Nutrition - State	31,451	18,506	(12,945)
8545	School Facilities Apportionments	396,000	386,256	(9,744)
8550	Mandated Cost Reimbursements	14,459	14,459	0
8560	State Lottery Revenue	96,876	93,607	(3,269)
8590	All Other State Revenue	177,560	118,551	(59,008)
	SUBTOTAL - Other State Revenue	994,501	918,781	(75,720)
Local Revenue				

LALA-HS/MS
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
8699 All Other Local Revenue	-	76	76
8714 Option 3 Grants	12,113	13,345	1,232
SUBTOTAL - Local Revenue	12,113	13,420	1,307
Fundraising and Grants			
8802 Donations - Private	11,950	2,760	(9,190)
8803 Fundraising	1,088	8,994	7,906
SUBTOTAL - Fundraising and Grants	13,038	11,755	(1,283)
TOTAL REVENUE	6,969,279	6,709,318	(259,961)
EXPENSES			
Compensation & Benefits			
Certificated Salaries			
1100 Teachers Salaries	2,029,274	1,914,249	115,026
1103 Teacher - Substitute Pay	13,474	11,753	1,721
1300 Certificated Supervisor & Administrator Salaries	421,471	432,761	(11,290)
1900 Certificated Other Salaries	62,868	60,808	2,060
SUBTOTAL - Certificated Salaries	2,527,087	2,419,570	107,517
Classified Salaries			
2100 Classified Instructional Aide Salaries	102,120	117,287	(15,167)
2400 Classified Clerical & Office Salaries	124,577	127,787	(3,211)
2900 Classified Other Salaries	141,062	145,692	(4,630)
2930 Other Classified - Maintenance/grounds	134,408	123,519	10,889
SUBTOTAL - Classified Salaries	502,167	514,286	(12,118)
Employee Benefits			
3100 STRS	432,132	400,756	31,376
3300 OASDI-Medicare-Alternative	75,059	78,560	(3,501)
3400 Health & Welfare Benefits	402,023	401,823	200

LALA-HS/MS
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
3500 Unemployment Insurance	28,530	25,682	2,848
3600 Workers Comp Insurance	41,501	42,299	(798)
SUBTOTAL - Employee Benefits	979,245	949,120	30,125
Books & Supplies			
4100 Approved Textbooks & Core Curricula Materials	77,003	76,910	93
4200 Books & Other Reference Materials	196	1,050	(855)
4315 Custodial Supplies	8,829	15,099	(6,270)
4320 Educational Software	36,660	38,980	(2,320)
4325 Instructional Materials & Supplies	13,907	10,431	3,476
4330 Office Supplies	27,300	37,487	(10,187)
4350 Uniforms	8,000	5,099	2,901
4352 ASES	177,560	110,114	67,445
4400 Noncapitalized Equipment	6,475	185,705	(179,230)
4410 Classroom Furniture, Equipment & Supplies	7,844	7,155	689
4710 Student Food Services	436,214	269,409	166,805
4720 Other Food	35	-	35
SUBTOTAL - Books and Supplies	800,022	757,439	42,583
Services & Other Operating Expenses			
5200 Travel & Conferences	14,924	6,711	8,213
5300 Dues & Memberships	9,995	14,251	(4,256)
5400 Insurance	77,427	76,189	1,239
5605 Equipment Leases	75,712	56,644	19,069
5610 Rent	528,000	545,213	(17,213)
5615 Repairs and Maintenance - Building	38,300	25,875	12,425
5617 Repairs and Maintenance - Other Equipment	12,637	786	11,851
5807 Family Outreach	4,500	2,635	1,865
5813 College Readiness Expense	17,083	7,665	9,418
5815 Consultants - Instructional	20,000	19,030	970
5820 Consultants: Non Instructional	12,307	23,233	(10,926)
5824 District Oversight Fees	52,687	52,128	560
5836 Fingerprinting	860	49	811

LALA-HS/MS
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
5845 Legal Fees	-	22,974	(22,974)
5851 Marketing and Student Recruiting	5,500	386	5,114
5858 CMO Fees Expense	584,687	611,832	(27,145)
5860 Printing and Reproduction	2,715	1,362	1,352
5861 Prior Yr Exp (not accrued)	-	2,481	(2,481)
5863 Professional Development	57,720	44,694	13,026
5866 Van Expenses	3,033	3,825	(792)
5869 Special Education Contract Instructors	286,650	255,245	31,405
5872 Special Education Encroachment	74,608	74,413	195
5874 Sports	25,000	40,558	(15,558)
5875 Staff Recruiting	500	1,223	(723)
5877 Student Activities	47,400	24,947	22,452
5878 Student Assessment	10,228	2,541	7,688
5881 Student Information System	6,254	4,988	1,266
5884 Substitutes	62,150	98,546	(36,396)
5887 Technology Services	96,102	63,397	32,705
5893 Transportation - Student	342	-	342
5900 Communications	17,600	26,814	(9,214)
5915 Postage and Delivery	6,800	4,811	1,989
SUBTOTAL - Services & Other Operating Exp.	2,151,720	2,115,442	36,277
Capital Outlay & Depreciation			
6900 Depreciation	138,427	139,730	(1,304)
SUBTOTAL - Capital Outlay & Depreciation	138,427	139,730	(1,304)
Other Outflows			
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	7,098,667	6,895,587	203,080

LALPA
Income Statement
As of Jun FY2020

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
SUMMARY			
Revenue			
LCFF Entitlement	3,400,328	3,390,028	(10,300)
Federal Revenue	700,638	585,098	(115,541)
Other State Revenues	730,660	682,348	(48,313)
Local Revenues	7,574	7,930	356
Fundraising and Grants	13,072	11,872	(1,200)
Total Revenue	4,852,273	4,677,275	(174,997)
Expenses			
Compensation and Benefits	2,770,458	2,729,837	40,621
Books and Supplies	702,657	529,652	173,006
Services and Other Operating Expenditures	1,548,817	1,434,943	113,874
Depreciation	81,448	80,555	893
Other Outflows	-	-	-
Total Expenses	5,103,380	4,774,986	328,394
Operating Income	(251,108)	(97,711)	153,397
Fund Balance			
Beginning Balance (Unaudited)	4,186,733	4,186,733	
Operating Income	(251,108)	(97,711)	
Ending Fund Balance	3,935,626	4,089,022	
Fund Balance as a % of Expenses	77%	86%	
KEY ASSUMPTIONS			
Enrollment Summary			
Total Enrolled	329	325	(4)
ADA %			
Average ADA %	95.9%	94.2%	-1.7%

LALPA
Income Statement
As of Jun FY2020

		Budget		
		Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
ADA				
	Total ADA	315.44	306.20	(9.24)
REVENUE				
LCFF Entitlement				
8011	Charter Schools General Purpose Entitlement - State Aid	2,105,919	2,243,393	137,474
8012	Education Protection Account Entitlement	491,662	251,661	(240,001)
8019	State Aid - Prior Years	290	(31,009)	(31,299)
8096	Charter Schools in Lieu of Property Taxes	802,456	925,983	123,527
	SUBTOTAL - LCFF Entitlement	3,400,328	3,390,028	(10,300)
Federal Revenue				
8181	Special Education - Entitlement	63,953	62,900	(1,053)
8220	Child Nutrition Programs	320,466	177,707	(142,760)
8291	Title I	132,138	131,407	(731)
8292	Title II	14,545	3,757	(10,788)
8293	Title III	21,296	20,708	(588)
8294	Title IV	10,000	10,000	-
8296	Other Federal Revenue (Title IV SSAE Competitive Grant)	138,240	178,619	40,379
	SUBTOTAL - Federal Revenue	700,638	585,098	(115,541)
Other State Revenue				
8319	Other State Apportionments - Prior Years	-	5,892	5,892
8381	Special Education - Entitlement (State)	187,484	188,745	1,261
8520	Child Nutrition - State	22,501	14,088	(8,413)
8545	School Facilities Apportionments	316,588	288,526	(28,061)
8550	Mandated Cost Reimbursements	5,622	5,622	0
8560	State Lottery Revenue	65,297	63,064	(2,233)
8590	All Other State Revenue	133,169	116,410	(16,760)
	SUBTOTAL - Other State Revenue	730,660	682,348	(48,313)

LALPA
Income Statement
As of Jun FY2020

			Budget		
			Approved	Unaudited	Approved
			Budget v2	Actuals	Budget v2 vs.
			Unaudited		
			Actuals		
Local Revenue					
8699	All Other Local Revenue		7,574	-	(7,574)
8714	Option 3 Grants		-	7,930	7,930
SUBTOTAL - Local Revenue			7,574	7,930	356
Fundraising and Grants					
8802	Donations - Private		13,000	767	(12,233)
8803	Fundraising		72	11,105	11,033
SUBTOTAL - Fundraising and Grants			13,072	11,872	(1,200)
TOTAL REVENUE			4,852,273	4,677,275	(174,997)
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100	Teachers Salaries		1,401,771	1,412,447	(10,676)
1103	Teacher - Substitute Pay		50,600	68,831	(18,231)
1300	Certificated Supervisor & Administrator Salaries		160,107	177,630	(17,524)
SUBTOTAL - Certificated Salaries			1,612,478	1,658,909	(46,431)
Classified Salaries					
2100	Classified Instructional Aide Salaries		155,297	132,269	23,028
2400	Classified Clerical & Office Salaries		58,920	53,666	5,254
2900	Classified Other Salaries		145,327	144,626	701
2930	Other Classified - Maintenance/grounds		39,960	37,632	2,328
SUBTOTAL - Classified Salaries			399,504	368,192	31,311
Employee Benefits					
3100	STRS		275,734	268,721	7,013
3300	OASDI-Medicare-Alternative		53,943	53,085	858
3400	Health & Welfare Benefits		377,460	342,667	34,793

LALPA
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
3500 Unemployment Insurance	23,775	16,291	7,484
3600 Workers Comp Insurance	27,564	21,971	5,593
SUBTOTAL - Employee Benefits	758,476	702,735	55,741
Books & Supplies			
4100 Approved Textbooks & Core Curricula Materials	106,544	94,958	11,587
4200 Books & Other Reference Materials	2,500	243	2,257
4315 Custodial Supplies	8,125	8,839	(714)
4320 Educational Software	37,304	35,623	1,680
4325 Instructional Materials & Supplies	7,300	13,791	(6,491)
4326 Art & Music Supplies (SSAE Grant FY19)	8,950	10,684	(1,734)
4330 Office Supplies	19,911	19,644	267
4350 Uniforms	1,500	1,243	257
4352 ASES	133,169	110,063	23,107
4400 Noncapitalized Equipment	8,062	15,402	(7,340)
4410 Classroom Furniture, Equipment & Supplies	10,427	12,150	(1,723)
4710 Student Food Services	358,865	207,013	151,852
SUBTOTAL - Books and Supplies	702,657	529,652	173,006
Services & Other Operating Expenses			
5200 Travel & Conferences	10,000	3,777	6,223
5300 Dues & Memberships	5,500	7,200	(1,700)
5400 Insurance	38,714	38,094	619
5605 Equipment Leases	72,072	64,420	7,652
5610 Rent	422,117	421,301	816
5615 Repairs and Maintenance - Building	37,950	26,875	11,075
5617 Repairs and Maintenance - Other Equipment	3,500	393	3,107
5807 Family Outreach	2,500	1,096	1,404
5815 Consultants - Instructional	30,354	23,830	6,524
5820 Consultants: Non Instructional	37,818	45,989	(8,171)
5824 District Oversight Fees	34,003	33,900	103
5836 Fingerprinting	450	-	450
5845 Legal Fees	10,000	12,892	(2,892)

LALPA
Income Statement
As of Jun FY2020

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
5851 Marketing and Student Recruiting	2,500	310	2,190
5858 CMO Fees Expense	394,093	412,195	(18,102)
5860 Printing and Reproduction	2,000	531	1,469
5861 Prior Yr Exp (not accrued)	-	18,191	(18,191)
5863 Professional Development	30,000	27,901	2,099
5866 Van Expenses	1,000	1,166	(166)
5869 Special Education Contract Instructors	185,369	148,117	37,252
5872 Special Education Encroachment	50,287	50,132	155
5874 Sports	5,434	1,767	3,667
5875 Staff Recruiting	250	611	(361)
5877 Student Activities	44,834	18,227	26,607
5878 Student Assessment	8,000	7,497	503
5881 Student Information System	3,000	2,494	506
5884 Substitutes	43,850	19,766	24,084
5887 Technology Services	45,222	29,533	15,689
5900 Communications	25,000	13,446	11,554
5915 Postage and Delivery	3,000	3,289	(289)
SUBTOTAL - Services & Other Operating Exp.	1,548,817	1,434,943	113,874
Capital Outlay & Depreciation			
6900 Depreciation	81,448	80,555	893
SUBTOTAL - Capital Outlay & Depreciation	81,448	80,555	893
Other Outflows			
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	5,103,380	4,774,986	328,394

**Home Office
Income Statement
As of Jun FY2020**

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
SUMMARY			
Revenue			
LCFF Entitlement	-	-	-
Federal Revenue	-	-	-
Other State Revenues	-	-	-
Local Revenues	998,780	1,042,030	43,250
Fundraising and Grants	150,000	148,000	(2,000)
Total Revenue	1,148,780	1,190,030	41,250
Expenses			
Compensation and Benefits	859,688	872,847	(13,159)
Books and Supplies	423	2,430	(2,007)
Services and Other Operating Expenditures	288,669	314,753	(26,084)
Depreciation	-	-	-
Other Outflows	-	-	-
Total Expenses	1,148,780	1,190,030	(41,250)
Operating Income	(0)	-	0
Fund Balance			
Beginning Balance (Unaudited)	19,995	19,995	
Operating Income	(0)	-	
Ending Fund Balance	19,995	19,995	
Fund Balance as a % of Expenses	2%	2%	
REVENUE			
Local Revenue			
8660 Interest	20,000	18,003	(1,997)
8721 CMO Fees Revenue	978,780	1,024,027	45,247
SUBTOTAL - Local Revenue	998,780	1,042,030	43,250

**Home Office
Income Statement
As of Jun FY2020**

Budget			
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
Fundraising and Grants			
8802 Donations - Private	-	(2,000)	(2,000)
8803 Fundraising	150,000	150,000	-
SUBTOTAL - Fundraising and Grants	150,000	148,000	(2,000)
TOTAL REVENUE	1,148,780	1,190,030	41,250
EXPENSES			
Compensation & Benefits			
Certificated Salaries			
1300 Certificated Supervisor & Administrator Salaries	502,636	520,469	(17,833)
SUBTOTAL - Certificated Salaries	502,636	520,469	(17,833)
Classified Salaries			
2300 Classified Supervisor & Administrator Salaries	116,202	128,103	(11,901)
2400 Classified Clerical & Office Salaries	32,344	23,068	9,276
SUBTOTAL - Classified Salaries	148,546	151,171	(2,625)
Employee Benefits			
3100 STRS	85,951	84,233	1,717
3300 OASDI-Medicare-Alternative	18,652	19,231	(579)
3400 Health & Welfare Benefits	80,126	80,259	(133)
3500 Unemployment Insurance	2,856	5,484	(2,628)
3600 Workers Comp Insurance	8,921	-	8,921
3900 Other Employee Benefits	12,000	12,000	(0)
SUBTOTAL - Employee Benefits	208,506	201,207	7,299
Books & Supplies			
4200 Books & Other Reference Materials	-	122	(122)
4330 Office Supplies	423	219	204
4400 Noncapitalized Equipment	-	2,089	(2,089)

**Home Office
Income Statement
As of Jun FY2020**

	Budget		
	Approved Budget v2	Unaudited Actuals	Approved Budget v2 vs. Unaudited Actuals
SUBTOTAL - Books and Supplies	423	2,430	(2,007)
Services & Other Operating Expenses			
5200 Travel & Conferences	8,692	5,592	3,100
5300 Dues & Memberships	2,396	1,928	468
5310 Subscriptions	-	-	-
5803 Accounting Fees	20,600	25,529	(4,929)
5807 Family Outreach	1,050	-	1,050
5809 Banking Fees	498	448	50
5812 Business Services	91,750	72,300	19,450
5820 Consultants: Non Instructional	59,625	76,500	(16,875)
5836 Fingerprinting	111	-	111
5839 Fundraising Expenses	50,275	52,339	(2,064)
5845 Legal Fees	20,000	45,704	(25,704)
5857 Payroll Fees	27,703	27,169	534
5863 Professional Development	4,389	7,093	(2,704)
5899 Miscellaneous Operating Expenses	25	-	25
5900 Communications	1,229	-	1,229
5915 Postage and Delivery	326	151	175
SUBTOTAL - Services & Other Operating Exp.	288,669	314,753	(26,084)
Capital Outlay & Depreciation			
SUBTOTAL - Capital Outlay & Depreciation	-	-	-
Other Outflows			
SUBTOTAL - Other Outflows	-	-	-
TOTAL EXPENSES	1,148,780	1,190,030	(41,250)

LALA
Multi-year Projection
As of Jul FY2021

	Year 1 2020-21					Year 1 2020-21					Year 1 2020-21				
	Approved Budget v1					Jul Forecast					Comparison: Jul Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
SUMMARY															
Revenue															
LCFF Entitlement	2,692,095	1,894,472	3,075,089	-	7,661,656	2,829,948	2,484,392	3,403,608	-	8,717,948	137,853	589,920	328,519	-	1,056,292
Federal Revenue	730,495	986,708	1,250,771	-	2,967,974	1,106,670	1,186,282	1,606,696	-	3,899,648	376,175	199,574	355,925	-	931,674
Other State Revenues	382,949	529,286	687,409	-	1,599,643	379,233	604,595	714,628	-	1,698,456	(3,715)	75,309	27,219	-	98,813
Local Revenues	-	-	-	995,396	995,396	-	-	-	900,628	900,628	-	-	-	(94,768)	(94,768)
Fundraising and Grants	-	-	-	-	-	-	-	25,000	-	25,000	-	-	25,000	-	25,000
Total Revenue	3,805,539	3,410,465	5,013,269	995,396	13,224,669	4,315,851	4,275,269	5,749,932	900,628	15,241,680	510,312	864,803	736,663	(94,768)	2,017,011
Expenses															
Compensation and Benefits	2,158,199	1,678,059	2,449,271	742,409	7,027,938	2,182,001	1,781,254	2,683,406	734,248	7,380,909	(23,801)	(103,195)	(234,135)	8,161	(352,970)
Books and Supplies	246,502	512,228	582,118	1,956	1,342,805	246,502	681,845	801,479	2,430	1,732,256	-	(169,617)	(219,361)	(474)	(389,451)
Services and Other Operating Expenditures	1,044,041	993,761	1,411,158	251,031	3,699,992	1,001,422	1,286,194	1,404,941	163,950	3,856,507	42,619	(292,433)	6,217	87,081	(156,515)
Depreciation	55,326	89,219	92,063	-	236,608	67,972	71,758	80,555	-	220,285	(12,646)	17,461	11,508	-	16,323
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	3,504,068	3,273,268	4,534,610	995,396	12,307,343	3,497,897	3,821,051	4,970,382	900,628	13,189,957	6,171	(547,783)	(435,771)	94,768	(882,614)
Operating Income	301,470	137,197	478,659	(0)	917,326	817,954	454,218	779,551	0	2,051,723	516,483	317,021	300,892	0	1,134,396
Fund Balance															
Beginning Balance (Unaudited)	(228,604)	5,471,878	3,892,823	19,994	9,156,091	-	5,504,049	4,089,022	19,994	9,613,065	228,604	32,171	196,199	(0)	456,974
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Audited)	(228,604)	5,471,878	3,892,823	19,994	9,156,091	-	5,504,049	4,089,022	19,994	9,613,065	228,604	32,171	196,199	(0)	456,974
Operating Income	301,470	137,197	478,659	(0)	917,326	817,954	454,218	779,551	0	2,051,723	516,483	317,021	300,892	0	1,134,396
Ending Fund Balance	72,867	5,609,075	4,371,481	19,994	10,073,417	817,954	5,958,267	4,868,573	19,994	11,664,788	745,087	349,192	497,091	(0)	1,591,370
Total Revenue Per ADA	16,589	17,651	15,870	-	17,907	19,496	18,339	18,778	-	20,036	2,908	687	2,908	-	6,503
Total Expenses Per ADA	15,274	16,941	14,355	-	16,665	15,801	16,390	16,232	-	17,339	(527)	551	(1,877)	-	(1,853)
Operating Income Per ADA	1,314	710	1,515	-	1,242	3,695	1,948	2,546	-	2,697	2,381	1,238	1,031	-	4,650
Fund Balance as a % of Expenses	2%	171%	96%	2%	82%	23%	156%	98%	2%	88%	21%	-15%	2%	0%	8%

LALA
Multi-year Projection
As of Jul FY2021

	Year 1 2020-21					Year 1 2020-21					Year 1 2020-21				
	Approved Budget v1					Jul Forecast					Comparison: Jul Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
Key Assumptions															
Enrollment Breakdown															
K	-	-	57	-	57	-	-	50	-	50	-	-	(7)	-	(7)
1	-	-	53	-	53	-	-	53	-	53	-	-	-	-	-
2	-	-	49	-	49	-	-	49	-	49	-	-	-	-	-
3	-	-	61	-	61	-	-	61	-	61	-	-	-	-	-
4	-	-	50	-	50	-	-	50	-	50	-	-	-	-	-
5	-	-	62	-	62	-	-	62	-	62	-	-	-	-	-
6	-	46	-	-	46	-	75	-	-	75	-	29	-	-	29
7	-	80	-	-	80	-	85	-	-	85	-	5	-	-	5
8	-	79	-	-	79	-	84	-	-	84	-	5	-	-	5
9	72	-	-	-	72	70	-	-	-	70	(2)	-	-	-	(2)
10	79	-	-	-	79	75	-	-	-	75	(4)	-	-	-	(4)
11	49	-	-	-	49	46	-	-	-	46	(3)	-	-	-	(3)
12	45	-	-	-	45	45	-	-	-	45	-	-	-	-	-
Total Enrolled	245	205	332	-	782	236	244	325	-	805	(9)	39	(7)	-	23
ADA %															
Average ADA %	93.6%	94.2%	95.1%	-	94.4%	93.8%	95.5%	94.2%	-	94.5%	89.3%	102.4%	138.4%	-	96.5%
ADA															
K-3	-	-	206.9	-	206.9	-	-	200.3	-	200.3	-	-	(6.6)	-	(6.6)
4-6	-	43.9	109.0	-	152.9	-	71.6	105.9	-	177.5	-	27.7	(3.1)	-	24.6
7-8	-	149.3	-	-	149.3	-	161.5	-	-	161.5	-	12.2	-	-	12.2
9-12	229.4	-	-	-	229.4	221.4	-	-	-	221.4	(8.0)	-	-	-	(8.0)
Total ADA	229.4	193.2	315.9	-	738.5	221.4	233.1	306.2	-	760.7	(8.0)	39.9	(9.7)	-	22.2

LALA
Multi-year Projection
As of Jul FY2021

	Year 1 2020-21					Year 1 2020-21					Year 1 2020-21					
	Approved Budget v1					Jul Forecast					Comparison: Jul Forecast vs Approved Budget v1					
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	
REVENUE																
LCFF Entitlement																
8011	Charter Schools General Purpose Entitlement - State Aid	1,708,566	1,066,122	1,779,143	-	4,553,831	1,721,531	1,317,092	1,938,063	-	4,976,685	12,965	250,970	158,919	-	422,854
8012	Education Protection Account Entitlement	399,940	336,838	492,357	-	1,229,135	461,388	485,898	570,572	-	1,517,858	61,448	149,060	78,215	-	288,723
8096	Charter Schools in Lieu of Property Taxes	583,589	491,512	803,589	-	1,878,690	647,029	681,402	894,974	-	2,223,404	63,440	189,890	91,384	-	344,714
	SUBTOTAL - LCFF Entitlement	2,692,095	1,894,472	3,075,089	-	7,661,656	2,829,948	2,484,392	3,403,608	-	8,717,948	137,853	589,920	328,519	-	1,056,292
Federal Revenue																
8181	Special Education - Entitlement	46,870	39,475	64,539	-	150,885	45,888	48,326	63,472	-	157,686	(982)	8,850	(1,067)	-	6,801
8220	Child Nutrition Programs	152,190	224,459	309,036	-	685,685	152,190	224,459	309,036	-	685,685	-	-	-	-	-
8291	Title I	79,885	95,514	132,138	-	307,537	86,959	91,578	131,407	-	309,944	7,074	(3,936)	(731)	-	2,407
8292	Title II	7,550	17,028	14,545	-	39,123	11,456	12,064	28,876	-	52,396	3,906	(4,964)	14,331	-	13,273
8293	Title III	-	10,202	21,296	-	31,498	6,311	6,646	20,708	-	33,665	6,311	(3,556)	(588)	-	2,167
8294	Title IV	-	10,000	10,000	-	20,000	6,487	6,831	10,000	-	23,318	6,487	(3,169)	-	-	3,318
8296	Other Federal Revenue (Title IV SSAE Competitive Grant, CARE)	444,000	590,030	699,217	-	1,733,247	797,379	796,379	1,043,197	-	2,636,955	353,379	206,349	343,980	-	903,708
	SUBTOTAL - Federal Revenue	730,495	986,708	1,250,771	-	2,967,974	1,106,670	1,186,282	1,606,696	-	3,899,648	376,175	199,574	355,925	-	931,674
Other State Revenue																
8381	Special Education - Entitlement (State)	136,250	114,752	187,613	-	438,615	136,340	143,582	188,586	-	468,508	90	28,830	973	-	29,893
8520	Child Nutrition - State	12,720	17,394	24,499	-	54,613	12,720	17,394	24,499	-	54,613	-	-	-	-	-
8545	School Facilities Apportionments	173,786	173,787	268,579	-	616,152	173,786	173,787	259,631	-	607,204	-	-	(8,949)	-	(8,949)
8550	Mandated Cost Reimbursements	10,594	4,021	5,252	-	19,866	10,376	3,931	5,163	-	19,469	(218)	(90)	(89)	-	(397)
8560	State Lottery Revenue	49,599	41,773	68,296	-	159,668	46,011	48,455	63,643	-	158,110	(3,587)	6,682	(4,653)	-	(1,558)
8590	All Other State Revenue	-	177,560	133,169	-	310,729	-	217,446	173,107	-	390,553	-	39,887	39,937	-	79,824
	SUBTOTAL - Other State Revenue	382,949	529,286	687,409	-	1,599,643	379,233	604,595	714,628	-	1,698,456	(3,715)	75,309	27,219	-	98,813
Local Revenue																
8660	Interest	-	-	-	20,000	20,000	-	-	-	17,150	17,150	-	-	-	(2,850)	(2,850)
8721	CMO Fees Revenue	-	-	-	975,396	975,396	-	-	-	883,478	883,478	-	-	-	(91,918)	(91,918)
	SUBTOTAL - Local Revenue	-	-	-	995,396	995,396	-	-	-	900,628	900,628	-	-	-	(94,768)	(94,768)
Fundraising and Grants																
8802	Donations - Private	-	-	-	-	-	-	-	25,000	-	25,000	-	-	25,000	-	25,000
	SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	25,000	-	25,000	-	-	25,000	-	25,000
TOTAL REVENUE		3,805,539	3,410,465	5,013,269	995,396	13,224,669	4,315,851	4,275,269	5,749,932	900,628	15,241,680	510,312	864,803	736,663	(94,768)	2,017,011

LALA
Multi-year Projection
As of Jul FY2021

	Year 1 2020-21					Year 1 2020-21					Year 1 2020-21					
	Approved Budget v1					Jul Forecast					Comparison: Jul Forecast vs Approved Budget v1					
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	
EXPENSES																
Compensation & Benefits																
Certificated Salaries																
1100	Teachers Salaries	1,088,085	794,517	1,292,978	-	3,175,581	1,114,425	895,032	1,529,931	-	3,539,388	(26,340)	(100,515)	(236,953)	-	(363,808)
1103	Teacher - Substitute Pay	-	11,400	11,400	-	22,800	-	73,733	11,400	-	85,133	-	(62,333)	-	-	(62,333)
1300	Certificated Supervisor & Administrator Salaries	225,875	214,778	117,272	401,292	959,217	226,875	141,592	118,272	405,330	892,069	(1,000)	73,186	(1,000)	(4,038)	67,148
1900	Certificated Other Salaries	63,553	-	42,370	-	105,923	62,969	-	42,370	-	105,339	584	-	-	-	584
	SUBTOTAL - Certificated Salaries	1,377,513	1,020,695	1,464,020	401,292	4,263,521	1,404,269	1,110,357	1,701,973	405,330	4,621,929	(26,756)	(89,662)	(237,953)	(4,038)	(358,409)
Classified Salaries																
2100	Classified Instructional Aide Salaries	35,496	67,668	109,620	-	212,784	35,496	67,662	108,576	-	211,734	-	6	1,044	-	1,050
2300	Classified Supervisor & Administrator Salaries	-	-	-	123,000	123,000	-	-	-	123,000	123,000	-	-	-	-	-
2400	Classified Clerical & Office Salaries	87,873	48,100	48,100	32,344	216,417	111,740	48,685	64,410	32,344	257,179	(23,867)	(585)	(16,310)	-	(40,762)
2900	Classified Other Salaries	77,859	104,139	150,193	-	332,191	58,600	84,880	114,630	-	258,111	19,259	19,259	35,562	-	74,080
2930	Other Classified - Maintenance/grounds	83,720	39,960	39,960	-	163,640	83,720	39,960	39,960	-	163,640	-	-	-	-	-
	SUBTOTAL - Classified Salaries	284,948	259,867	347,873	155,344	1,048,032	289,556	241,187	327,576	155,344	1,013,663	(4,608)	18,680	20,296	-	34,368
Employee Benefits																
3100	STRS	218,144	161,797	230,737	63,904	674,583	222,465	176,277	269,167	64,556	732,466	(4,321)	(14,480)	(38,429)	(652)	(57,883)
3300	OASDI-Medicare-Alternative	43,433	35,849	50,030	18,050	147,361	44,173	35,720	51,927	18,108	149,929	(740)	129	(1,898)	(59)	(2,568)
3400	Health & Welfare Benefits	196,920	170,982	313,025	67,554	748,482	186,743	189,311	288,792	55,702	720,549	10,176	(18,329)	24,233	11,852	27,933
3500	Unemployment Insurance	14,466	11,325	18,763	2,285	46,838	14,468	12,183	19,616	2,285	48,552	(2)	(859)	(853)	-	(1,714)
3600	Workers Comp Insurance	22,776	17,544	24,823	7,626	72,768	20,326	16,219	24,355	6,728	67,627	2,450	1,325	468	898	5,141
3900	Other Employee Benefits	-	-	-	26,354	26,354	-	-	-	26,194	26,194	-	-	-	160	160
	SUBTOTAL - Employee Benefits	495,738	397,497	637,378	185,773	1,716,386	488,175	429,710	653,857	173,574	1,745,316	7,563	(32,214)	(16,479)	12,199	(28,930)
Books & Supplies																
4100	Approved Textbooks & Core Curricula Materials	13,000	19,290	18,000	-	50,290	13,000	19,290	18,000	-	50,290	-	-	-	-	-
4200	Books & Other Reference Materials	1,000	150	2,500	122	3,772	1,000	150	2,500	122	3,772	-	-	-	-	-
4315	Custodial Supplies	7,000	7,000	8,125	-	22,125	7,000	7,000	8,839	-	22,839	-	-	(714)	-	(714)
4320	Educational Software	12,002	26,194	26,824	-	65,020	12,002	109,039	70,775	-	191,816	-	(82,845)	(43,951)	-	(126,796)
4325	Instructional Materials & Supplies	3,000	7,500	5,000	-	15,500	3,000	13,214	5,000	-	21,214	-	(5,714)	-	-	(5,714)
4330	Office Supplies	20,000	15,000	20,000	423	55,423	20,000	15,000	20,000	219	55,219	-	-	-	204	204
4350	Uniforms	1,000	4,500	1,500	-	7,000	1,000	4,500	1,500	-	7,000	-	-	-	-	-
4352	ASES	-	177,560	133,169	-	310,729	-	217,446	173,106	-	390,552	-	(39,887)	(39,937)	-	(79,824)
4400	Noncapitalized Equipment	-	-	2,000	1,411	3,411	-	41,206	136,759	2,089	180,054	-	(41,206)	(134,759)	(678)	(176,643)
4410	Classroom Furniture, Equipment & Supplies	1,500	5,000	5,000	-	11,500	1,500	5,000	5,000	-	11,500	-	-	-	-	-
4710	Student Food Services	188,000	250,000	360,000	-	798,000	188,000	250,000	360,000	-	798,000	-	-	-	-	-
4720	Other Food	-	35	-	-	35	-	-	-	-	35	-	35	-	-	35
	SUBTOTAL - Books and Supplies	246,502	512,228	582,118	1,956	1,342,805	246,502	681,845	801,479	2,430	1,732,256	-	(169,617)	(219,361)	(474)	(389,451)
Services & Other Operating Expenses																
5200	Travel & Conferences	5,000	5,000	5,000	5,592	20,592	5,000	5,000	5,000	5,592	20,592	-	-	-	-	-
5300	Dues & Memberships	7,000	5,000	6,000	2,247	20,247	7,000	5,000	6,000	1,928	19,928	-	-	-	319	319
5400	Insurance	38,714	38,714	38,714	-	116,142	38,714	38,714	38,714	-	116,142	-	-	-	-	-
5605	Equipment Leases	9,923	13,663	15,568	-	39,154	9,923	13,663	15,568	-	39,154	-	-	-	-	-
5610	Rent	272,606	272,606	421,301	-	966,513	272,606	272,606	421,301	-	966,513	-	-	-	-	-
5615	Repairs and Maintenance - Building	500	37,950	37,950	-	76,400	500	37,950	37,950	-	76,400	-	-	-	-	-
5617	Repairs and Maintenance - Other Equipment	3,150	1,000	1,000	-	5,150	3,150	1,000	1,000	-	5,150	-	-	-	-	-
5803	Accounting Fees	-	-	-	20,600	20,600	-	-	-	26,000	26,000	-	-	-	(5,400)	(5,400)
5807	Family Outreach	2,500	2,000	2,500	1,050	8,050	2,500	2,000	2,500	1,050	8,050	-	-	-	-	-
5809	Banking Fees	-	-	-	498	498	-	-	-	448	448	-	-	-	50	50
5812	Business Services	-	-	-	73,650	73,650	-	-	-	73,650	73,650	-	-	-	-	-
5813	College Readiness Expense	15,000	2,083	-	-	17,083	15,000	2,083	-	-	17,083	-	-	-	-	-
5815	Consultants - Instructional	-	20,000	28,830	-	48,830	-	20,000	28,830	-	48,830	-	-	-	-	-
5820	Consultants: Non Instructional	3,260	11,620	11,392	90,000	116,272	32,741	66,620	51,557	-	150,918	(29,481)	(55,000)	(40,165)	90,000	(34,646)
5824	District Oversight Fees	26,921	18,945	30,751	-	76,617	28,299	24,844	34,036	-	87,179	(1,379)	(5,899)	(3,285)	-	(10,563)
5836	Fingerprinting	350	510	450	111	1,421	350	510	450	-	1,310	-	-	-	111	111
5845	Legal Fees	10,000	10,000	20,000	20,000	60,000	10,000	10,000	20,000	20,000	60,000	-	-	-	-	-
5851	Marketing and Student Recruiting	2,000	2,500	2,500	-	7,000	2,000	2,500	2,500	-	7,000	-	-	-	-	-
5857	Payroll Fees	-	-	-	27,703	27,703	-	-	-	26,609	26,609	-	-	-	1,094	1,094
5858	CMO Fees Expense	302,993	255,188	417,215	-	975,396	257,099	270,757	355,621	-	883,478	45,894	(15,570)	61,594	-	91,918
5860	Printing and Reproduction	1,500	1,215	2,000	-	4,715	1,500	1,215	2,000	-	4,715	-	-	-	-	-
5863	Professional Development	12,250	17,278	15,745	8,000	53,273	12,250	130,194	32,135	7,093	181,672	-	(112,916)	(16,390)	907	(128,399)
5866	Van Expenses	2,500	1,200	1,500	-	5,200	2,500	1,200	1,500	-	5,200	-	-	-	-	-
5869	Special Education Contract Instructors	150,000	138,000	185,000	-	473,000	150,000	197,002	185,000	-	532,002	-	(59,002)	-	-	(59,002)
5872	Special Education Encroachment	36,624	30,845	50,430	-	117,900	36,445	38,382	50,412	-	125,239	178	(7,536)	19	-	(7,339)
5874	Sports	25,000	7,500	5,000	-	37,500	25,000	7,500	5,000	-	37,500	-	-	-	-	-
5875	Staff Recruiting	1,000	540	540	-	2,080	1,000	540	540	-	2,080	-	-	-	-	-
5877	Student Activities	10,000	10,000	8,000	-	28,000	10,000	10,000	8,000	-	28,000	-	-	-	-	-

LALA
Multi-year Projection
As of Jul FY2021

	Year 1 2020-21					Year 1 2020-21					Year 1 2020-21				
	Approved Budget v1					Jul Forecast					Comparison: Jul Forecast vs Approved Budget v1				
	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total	LALA-HS	LALA-MS	LALPA	Home Office	Total
5878 Student Assessment	-	5,228	-	-	5,228	-	5,228	7,497	-	12,725	-	-	(7,497)	-	(7,497)
5881 Student Information System	2,500	3,754	-	-	6,254	2,494	2,494	-	-	4,988	6	1,260	-	-	1,266
5884 Substitutes	36,750	26,950	46,550	-	110,250	25,350	36,750	46,550	-	108,650	11,400	(9,800)	-	-	1,600
5887 Technology Services	54,000	41,672	45,222	-	140,894	26,000	26,396	26,396	-	78,792	28,000	15,276	18,826	-	62,102
5899 Miscellaneous Operating Expenses	-	-	-	25	25	-	-	-	25	25	-	-	-	-	-
5900 Communications	9,000	9,000	9,000	1,229	28,229	21,000	52,246	15,884	1,229	90,359	(12,000)	(43,246)	(6,884)	-	(62,130)
5915 Postage and Delivery	3,000	3,800	3,000	326	10,126	3,000	3,800	3,000	326	10,126	-	-	-	-	-
SUBTOTAL - Services & Other Operating Exp.	1,044,041	993,761	1,411,158	251,031	3,699,992	1,001,422	1,286,194	1,404,941	163,950	3,856,507	42,619	(292,433)	6,217	87,081	(156,515)
Depreciation Expense															
6900 Depreciation	55,326	89,219	92,063	-	236,608	67,972	71,758	80,555	-	220,285	(12,646)	17,461	11,508	-	16,323
SUBTOTAL - Depreciation Expense	55,326	89,219	92,063	-	236,608	67,972	71,758	80,555	-	220,285	(12,646)	17,461	11,508	-	16,323
Other Outflows															
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,504,068	3,273,268	4,534,610	995,396	12,307,343	3,497,897	3,821,051	4,970,382	900,628	13,189,957	6,171	(547,783)	(435,771)	94,768	(882,614)