

LIVE OAK CHARTER SCHOOL
100 Gness Concourse Petaluma, CA 94952 • (707) 762-9020

Agenda for the Special Meeting of the Board of Directors of Live Oak Charter School
August 11, 2020
6:00pm

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20.

The Board of Directors ("Board") and employees of Live Oak Charter shall meet via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at: Join Zoom Meeting

<https://us02web.zoom.us/j/82804096157?pwd=U0MyVUI3dUpqdEx0WlkwMHVTSVNtdz09>

You may also call in using the Zoom phone number:

669 900 6833 US

Meeting ID: 828 0409 6157

Password: d1te8p

Members of the public who wish to comment during public comment sections at the start of the meeting or after presentation of items on the agenda may use the "raise hand" on the Zoom platform. Public comment is limited to three (3) minutes. If an interpreter is needed for comments, they will be translated into English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board Meeting

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on the Live Oak Charter School's website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by emailing kim.anderson@liveoakcharter.org. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

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Mission & Program

To ensure the humanity and potential of its students through an education resonant with their unfolding awareness and capacities, and supportive of the full and integrated development of body, heart, and mind. LOCS provides a K-8 program inspired by Waldorf education to children and families of Petaluma and surrounding communities. Waldorf inspired education is a developmental approach to learning that cultivates the innate capacities of each child through age appropriate curriculum. Live Oak educates the whole child – head, heart, and hands, through an education that integrates each child's creative, intellectual, emotional, physical and social domains. Live Oak offers an interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

OPENING

PUBLIC COMMENT

This portion of the meeting is set aside for members of the public to make comments or raise issues that are not specifically on the agenda. The board cannot, by law, respond or take action on any issue not specifically on the agenda. Public Comment presentations are limited to three minutes per presentation and the total time allotted to non-agenda items will not exceed fifteen minutes.

OPEN SESSION

A. Approve the agenda

B. Reports

1. Executive Committee (Sarah Grossi)
2. Finance Committee (James Jensen)
3. Foundation Report (Sarah Grossi)
4. Director's report (Justin Tomola)

C. Consent agenda

All matters listed under Consent Agenda are considered to be routine, and all will be enacted by one motion and vote. There will be no separate discussion of these items unless a Board member requests items to be removed from the Consent Agenda for separate action.

1. Board minutes for July 16, 2020
2. Financials for June 2020 and July 2020

D. The board will consider the following for discussion and adoption

1. Adoption of revised 2020/21 budget (John Azzizzi)
2. Adoption of Resolution Declaring Instructional Method for 2020/21 School Year (Justin Tomola)
3. Board Meeting Schedule 2020/21 (Sarah Grossi)
4. Election of Board Officers (Sarah Grossi)

E. The board will consider the following for discussion

1. School reopening/working groups (Justin Tomola)
2. Executive and Finance Committee functions and compliance (James Jensen)
3. Board development plan for 2020/21 (Sarah Grossi)
4. Board tasks and responsibilities for 2020/21 term (Sarah Grossi)

ADJOURNMENT



Fundraising Report Through June 2020

Total 2019-2020 Fundraising Goal: \$253,360

2019-2020 projected grant to the school: \$185,808

2019-2020 *actual* grant to the school: \$237,637

The grant amount is equal to 80% of our Net Income for each year, as set in the MOU between the Foundation and the School.

Donations Received by Month

[Source: Foundation Accounting]

<u>Month</u>	<u>2015/16 Year</u>	<u>2016/17 Year</u>	<u>2017-18 Year</u>	<u>2018-19 Year</u>	<u>2019-20 Year</u>
July	\$5,943.12	\$3,617.89	\$10,868.36	\$8,383.21	\$10,989.33
August	\$12,950.00	\$9,250.20	\$15,409.62	\$8,652.51	\$21,194.89
September	\$12,817.53	\$19,680.00	\$12,892.50	\$23,645.47	\$16,006.07
October	\$8,773.96	\$10,922.55	\$19,718.56	\$11,717.19	\$11,153.66
November	\$11,366.17	\$16,357.86	\$16,616.22	\$17,345.91	\$12,510.24
December	\$18,886.31	\$16,650.60	\$15,892.75	\$21,067.03	\$23,091.80
January	\$15,033.44	\$30,199.56	\$28,411.15	\$25,915.16	\$33,871.50
February	\$14,856.20	\$19,602.98	\$24,635.87	\$15,592.43	\$15,300.49
March	\$22,635.39	\$87,260.89	\$93,079.22	\$84,452.77	\$99,049.54*
April	\$15,018.20	\$12,970.35	\$10,531.03	\$14,613.46	\$10,726.98
May	\$72,234.12	\$13,967.58	\$16,081.63	\$13,789.51	\$18,265.65
June	\$18,401.27	\$12,590.20	\$10,458.09	\$39,777.09	\$19,207.18
Total	\$228,900.71	\$253,070.06	\$274,595.00	\$284,951.74	\$291,367.33

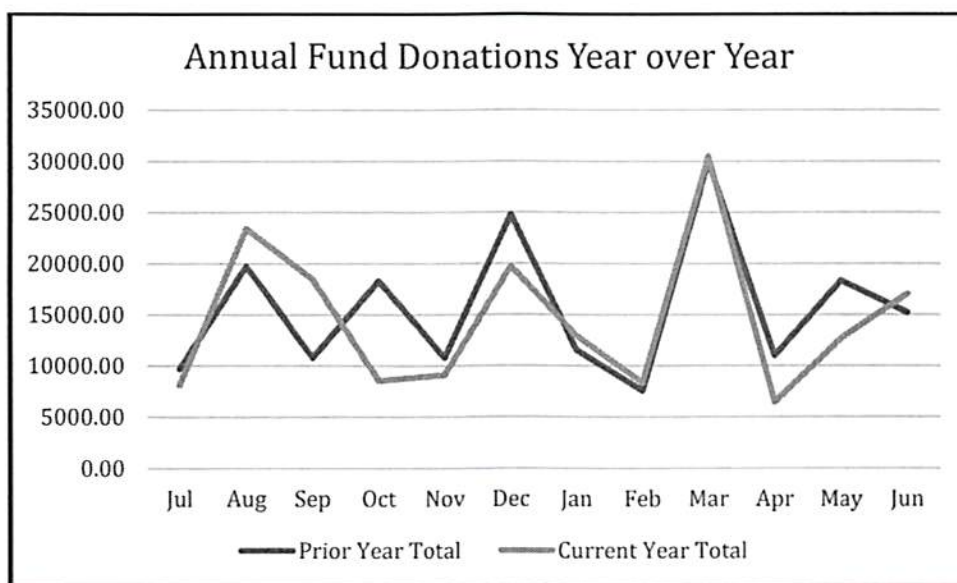
Variance From Last Year YTD: +\$6,415.59

Long-Term Capital Fund Ending Balance: Approx. \$92,922



Annual Fund Participation by Grade through June 2020

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
K-Rosemary	86%	91%	100%	77%	95%
K-Sunflower	77%	95%	82%	64%	73%
1 st	91%	91%	91%	88%	69%
2 nd	97%	94%	84%	84%	88%
3 rd	84%	84%	84%	66%	75%
4 th	78%	84%	88%	81%	63%
5 th	77%	69%	84%	81%	70%
6 th	66%	87%	69%	74%	81%
7 th	77%	69%	100%	59%	77%
8 th	67%	72%	57%	86%	66%
Totals	76%	83%	83%	76%	75%



[Source: Foundation Neon Fundraising Platform]

Note: The discrepancy between the table from the Foundation accounting system and the graph from the Neon fundraising report is due to end-of-the-month donations which are recorded in Neon by the check date or initiation of a credit card transaction, but recorded in the accounting system when funds are received in the Foundation bank accounts, which can be several days later.

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Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School
July 16, 2020
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669 900 6833 US

Meeting ID: 891 6994 0354

Password: 5JfVSV

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Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School
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6:00pm

Present

Sarah Grossi, Board Chair
Erin Wrightsman, Board Director
Patrick Kennel, Board Director
Chris Fox, Board Director
Stacy Ito, Board Secretary
Jessica Umphress, Board Director
Justin Tomola, Executive Director
John Azzizzi, Business Manager

Absent

James Jensen*, Board Treasurer, *joined 7:20pm

OPENING 6:03pm

PUBLIC COMMENT

None

OPEN SESSION

A. Approve the agenda
Move EW, 2nd CF, Aye all

B. Reports

1. Director's report (Justin Tomola)
 - a. Katie Louderback, our school secretary, will be moving out of state in August. We will miss her dearly and we appreciate all her hard work and dedication to the school. We wish her the best in all the future brings!
 - b. Our school secretary position will be posted soon and applications from the community are encouraged.
 - c. Fairgrounds
 - i. As part of our new lease contract, LOCS will be renting less space from FG. Lease is on terms of one year, with option to renegotiate for the following year. LOCS will save approx. \$20k on rent for 2020-2021 school year.

C. Consent agenda

All matters listed under Consent Agenda are considered to be routine, and all will be enacted by one motion and vote. There will be no separate discussion of these items unless a Board member requests items to be removed from the Consent Agenda for separate action.

1. Board minutes for June 11, 2020 Regular Board meeting; June 18, 2020 Special Board meeting; June 25, 2020 Special Board meeting

- a. Move to approve SI, 2nd EW, Aye all
- D. The board will consider the following for discussion
- 1. 2020/21 budget update (John Azzizzi)
 - a. Public Comment: None
 - b. Updates
 - i. Gov. Newsom signed the budget act on 6/29/20. This act rescinds the 10% LCFF cut, but instead the State will defer the 2020-21 payment to 2021-22. Effectively the State will owe LOCS \$392k for the 2020-21 school year. LOCS will need to have at least an extra \$392k in reserves in order to stay solvent while enduring deferrals. This is likely to be a standing \$392k debt from the State for the next few years as the California economy restabilizes.
 - ii. If the State economy continues to worsen, these deferrals will become cuts (very likely to happen).
 - iii. All schools including LOCS will need to revise budgets due to these changes.
 - iv. Estimating that LOCS will receive approx. \$121k from CARES funding in 2020-21 to help mitigate learning loss, student technology costs, and teacher training costs that are caused by the pandemic. There are special requirements on how and when these funds are used.
 - c. 2 Big Concerns
 - i. Cash: LOCS would have \$606k in unrestricted funds based on draft 45 revise budget, which would create 2.6 months of expenses in reserves.
 - 1. Ending cash (Reserves) for LOCS needs to stay around 30% or about \$800k in order to stay solvent through the coming years.
 - ii. SBA/Working Capital Loans: still waiting on forms for loan forgiveness for PPP, but estimating that much of the loan will be forgiven. This would increase revenue for LOCS. Many questions still surround these monies and how LOCS will be able to use them.
 - 1. If this loan is forgiven, and LOCS does not add costs, and does not lose enrollment below the 19-20 ADA funding levels, then LOCS will have the minimum required (\$800k/30%) in reserves.
 - 2. Community forum update (Deb Fox)
 - a. Town Hall #3: 7/1/20 Summary
 - i. Previewed 3 possible models for the Fall: am/pm cohorts, AA/BB hybrid, distance learning models all presented and discussed.
 - ii. Families need a date of when chosen plan will be announced
 - iii. Childcare is big concern for working families
 - iv. Finding safe educational models for families with immunocompromised individuals
 - v. When having in-person classes, desire to focus on Waldorf curriculum
 - vi. AM/PM cohorts had issues for working families, families who live out of Petaluma area
 - vii. AA/BB Model still some challenges for working families, but more feasible
 - viii. Distance Learning-- concerns losing connection with classroom teachers if placed with a Distance Learning teacher.

- ix. Any model that is taken up would need to have the ability to toggle back to DLO if needed.
3. Reopening/operations plan for 2020/21 (Justin Tomola)
- a. Public Comment
 - i. We love Live Oak and want to return safely to school, and would like to advocate for a Distance Learning Only option, at least for those who are in need. Since PCS has announced DLO for the start of their school year, we hope that LOCS will also start in this way, for the benefit of our students, teachers, and staff.
 - ii. Very uncomfortable sending our child back to school, in-person.
 - iii. Would we be the only school that would open with in-person learning?
 - iv. So much appreciation and empathy for the administration and board for managing during these difficult times, making difficult decisions and considering all the needs of the community.
 - v. Would like to clarify in the last Town Hall update summary, we want to know if distance learning would continue to be an option for all families, from the onset of the school year. We would like that choice to remain a parent choice and not a school or board choice, so even if the school went back to in-person learning, we would like parents to retain the ability to choose for our family what we need.
 - b. June 24, 2020 Survey results (Justin)
 - i. 80% family participation, 100% board participation
 - ii. Great responses on request for volunteers at LOCS--thank you community!
 - iii. At time of the survey, 75% respondents wanted to have their students on campus in some capacity, 25% respondents wanted distance learning only.
 - c. Fall Reopening
 - i. Student and Staff health and safety will be the #1 priority at LOCS
 - ii. ED recommendation is to start the 2020-21 school year with 100% Distance Learning, with a Phase in approach.
 - iii. In-classroom instruction is not required by the State; schools may use Distance Learning at their discretion.
 - iv. LOCS needs to have a plan that is Flexible, Adaptable, and Nimble. LOCS will move into the next phase, when it's available to move into. This is a fluid and developing situation.
 - v. Phase In Approach
 - 1. Distance Learning Only
 - 2. Hybrid model(s)
 - 3. Full reopening
 - vi. New Distance Learning will be different than DL in Spring 2020
 - 1. 180 days of school
 - a. Kindergarten: 180 minutes of daily instruction
 - b. 1st-3rd: 230 minutes of daily instruction
 - c. 4th-8th: 240 minutes of daily instruction
 - i. These daily minute requirements do not mean

on-computer time requirements; more details forthcoming.

2. Daily interaction with teachers & peers
 3. Daily attendance
 4. Content aligned with grade/subject matter standards
 5. Supports and interventions available
 - vii. Town Hall #2 feedback on DL improvements from Spring have become very helpful and relevant; information is being used by faculty and staff to improve the DL offering for the Fall.
 - viii. Timeline
 1. July 8-15: Conceptual Framework
 - a. Concepts, Feedback, Revisions
 2. July 15-August 17: Operationalize
 - a. Details, Specifics, Actions Needed
 3. July 20-August 17: Communication
 - a. Inform, Orient, Train, Engage
 - ix. Next Steps
 1. Continue to work with Leadership Team to develop pictures of instructional day
 2. Continue to work on reopening plans for in-person instruction, when the time comes.
 3. Continue communication loop with Town Halls, and electronic formats.
 - x. Working Groups--Please join if you are interested in helping LOCS!
 1. Distance Learning
 2. Campus Safety
 3. Communications
 4. SEL
 5. Childcare
 - xi. Town Hall #4--Reopening Plan, Tuesday 7/21/20, 4:00-5:30pm
4. Executive and Finance Committee functions and compliance (Sarah Grossi)
- a. Historically, LOCS has had an Executive Committee and Finance Committee. However, upon review of our bylaws and the Brown Act, the Chair realizes that these committees are no longer in compliance as they are used currently. At other sister charter schools, Executive and Finance committees do not exist as they do at LOCS. It is therefore the recommendation of the Chair to transition the Executive Committee and Finance Committee to Working Groups. Working Groups can have a maximum of 3 board members. However it is also possible to keep these Committees as committees, and to bring them into compliance with Brown Act requirements. This is the beginning of this conversation, action to convert or keep the Committees will not occur until the August 2020 regular board meeting.
 - i. Concerns & thoughts:
 1. How will the public be able to get items recommended for the agenda, if LOCS doesn't have an Executive Committee?
 2. How will board members add items to the agenda?

3. Suggestion to have more Brown Act training for Board members.
 4. Working Groups would happen at the sole discretion of the Executive Director--would that be helpful or not?
 5. Proposal is not to change the purpose of these groups or how they operate, but to name them correctly as they actually are.
5. Board roles and responsibilities for 2020/21 term (Sarah Grossi)
- a. During the August regular board meeting, LOCS BOD elects officers and discusses the roles and responsibilities of board members. The board nominates members to the offices of Chair, Vice Chair (optional), Treasurer and Secretary. James Jensen has expressed interest in retaining the Treasurer role. ED has expressed desire to retain Sarah Grossi in the Chair office, to maintain continuity. Email will be sent out to board members with information in preparation for August regular board meeting.

CLOSED SESSION 9:42 pm

E. Pursuant to Government Code 54957: Public Employee Contracts
No action taken

ADJOURNMENT 10:30 pm

Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	695,942.00	693,451.00		693,992.20	541.20-
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	30,536.00	32,020.00		31,480.02	539.98
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	38,045.00	38,053.00		38,051.86	1.14
Total for Object 1100 and Expense accounts		764,523.00	763,524.00	.00	763,524.08	.08-
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	9,000.00	11,000.00		10,000.00	1,000.00
Total for Object 1130 and Expense accounts		9,000.00	11,000.00	.00	10,000.00	1,000.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		5,640.00	2,360.00
Total for Object 1148 and Expense accounts		8,000.00	8,000.00	.00	5,640.00	2,360.00
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	33,000.00	33,000.00		33,000.00	
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	77,000.00	77,000.00		77,000.16	.16-
Total for Object 1300 and Expense accounts		110,000.00	110,000.00	.00	110,000.16	.16-
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	206,072.00	224,374.00		212,746.81	11,627.19
62- 0000- 0- 5770- 1190- 2100- 000- 0000	Instructional A,Spec Ed-o	18,182.00	17,474.00		17,364.86	109.14
Total for Object 2100 and Expense accounts		224,254.00	241,848.00	.00	230,111.67	11,736.33
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi				1,500.00	1,500.00-
Total for Object 2130 and Expense accounts		.00	.00	.00	1,500.00	1,500.00-
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	6,013.00	1,500.00		1,427.51	72.49
Total for Object 2148 and Expense accounts		6,013.00	1,500.00	.00	1,427.51	72.49
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	9,000.00	10,000.00		8,895.23	1,104.77
Total for Object 2199 and Expense accounts		9,000.00	10,000.00	.00	8,895.23	1,104.77
Object 2220 - Classfd Hrly Cu						
62- 0000- 0- 1110- 8200- 2220- 000- JAN	Classfd Hrly Cu,Operation	12,024.00	3,549.00		3,549.04	.04-
Total for Object 2220 and Expense accounts		12,024.00	3,549.00	.00	3,549.04	.04-
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	39,600.00	39,600.00		39,600.00	
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	70,400.00	70,400.00		70,400.16	.16-

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Page 1 of 12

Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 2300 and Expense accounts		110,000.00	110,000.00	.00	110,000.16	.16-
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	35,000.00	35,500.00		35,500.16	.16-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	128,298.00	125,522.00		125,521.76	.24
Total for Object 2400 and Expense accounts		163,298.00	161,022.00	.00	161,021.92	.08
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	13,300.00	13,300.00		13,300.10	.10-
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	131,846.00	132,734.00		132,734.36	.36-
62- 0000- 0- 1110- 2420- 2900- 000- LI BR	Other Classifie,Instructi	9,310.00	9,310.00		9,310.18	.18-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	88,050.00	94,700.00		89,423.30	5,276.70
Total for Object 2900 and Expense accounts		242,506.00	250,044.00	.00	244,767.94	5,276.06
Object 2999 - Other Class Sal						
62- 0000- 0- 5770- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o		700.00		147.26	552.74
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com		3,000.00		3,449.38	449.38-
Total for Object 2999 and Expense accounts		.00	3,700.00	.00	3,596.64	103.36
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	5,643.00	5,643.00		5,642.88	.12
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	126,171.00	116,297.00		115,252.88	1,044.12
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	13,167.00	13,167.00		13,167.12	.12-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,383.00	5,383.00		5,383.18	.18-
Total for Object 3101 and Expense accounts		150,364.00	140,490.00	.00	139,446.06	1,043.94
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	6,265.00	6,265.00		6,264.94	.06
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	7,504.00	7,504.00		7,504.20	.20-
Total for Object 3201 and Expense accounts		13,769.00	13,769.00	.00	13,769.14	.14-
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	2,623.00	2,623.00		2,622.84	.16
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	6,902.00	6,902.00		6,902.40	.40-
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	7,810.00	7,810.00		7,809.60	.40
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	67,080.00	68,821.00		67,404.19	1,416.81
62- 0000- 0- 1110- 2420- 3202- 000- LI BR	Benefits - Pers,Instructi	1,836.00	1,836.00		1,836.12	.12-
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	23,565.00	23,565.00		23,586.86	21.86-
62- 0000- 0- 5770- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	3,586.00	3,555.00		3,424.43	130.57
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,884.00	13,884.00		13,883.52	.48
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	17,364.00	19,225.00		18,175.67	1,049.33

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Balances through 06/30/2020

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3202 and Expense accounts		144,650.00	148,221.00	.00	145,645.63	2,575.37
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,797.00	1,867.00		2,037.35	170.35-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,153.00	2,153.00		2,152.99	.01
Total for Object 3311 and Expense accounts		3,950.00	4,020.00	.00	4,190.34	170.34-
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	825.00	825.00		824.56	.44
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,114.00	2,122.00		2,121.55	.45
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,321.00	2,321.00		2,321.26	.26-
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	21,208.00	21,607.00		20,905.80	701.20
62- 0000- 0- 1110- 2420- 3312- 000- LI BR	Benefits - Oasd,Instructi	577.00	577.00		577.28	.28-
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	7,823.00	7,628.00		7,627.70	.30
62- 0000- 0- 1110- 8200- 3312- 000- JANI	Benefits - Oasd,Operation	745.00	220.00		220.00	
62- 0000- 0- 5770- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	1,127.00	1,127.00		1,085.68	41.32
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,127.00	4,127.00		4,126.70	.30
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	5,381.00	5,979.00		5,680.56	298.44
Total for Object 3312 and Expense accounts		46,248.00	46,533.00	.00	45,491.09	1,041.91
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	479.00	455.00		454.51	.49
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	11,010.00	9,635.00		9,586.64	48.36
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,117.00	1,061.00		1,060.70	.30
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	449.00	449.00		449.17	.17-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	504.00	504.00		503.57	.43
Total for Object 3331 and Expense accounts		13,559.00	12,104.00	.00	12,054.59	49.41
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	193.00	193.00		192.94	.06
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	494.00	496.00		496.05	.05-
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	543.00	543.00		542.80	.20
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	5,960.00	5,053.00		4,889.50	163.50
62- 0000- 0- 1110- 2420- 3332- 000- LI BR	Benefits - Medi,Instructi	135.00	135.00		134.86	.14
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	1,830.00	1,784.00		1,783.87	.13
62- 0000- 0- 1110- 8200- 3332- 000- JANI	Benefits - Medi,Operation	174.00	51.00		51.48	.48-
62- 0000- 0- 5770- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	264.00	264.00		253.86	10.14
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	965.00	965.00		965.15	.15-
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	1,508.00	1,398.00		1,328.69	69.31

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3332 and Expense accounts		12,066.00	10,882.00	.00	10,639.20	242.80
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	3,740.00	3,810.00		3,796.16	13.84
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	136,720.00	136,590.00		136,374.33	215.67
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	8,727.00	8,889.00		8,857.78	31.22
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,547.00	5,541.00		5,521.75	19.25
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,368.00	7,360.00		7,333.76	26.24
Total for Object 3401 and Expense accounts		162,102.00	162,190.00	.00	161,883.78	306.22
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	6,933.00	6,927.00		6,904.86	22.14
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	4,867.00	4,862.00		4,846.20	15.80
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	27,879.00	36,297.00		36,293.49	3.51
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	21,955.00	21,937.00		21,869.64	67.36
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	8,652.00	8,644.00		8,615.28	28.72
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	18,086.00	15,865.00		15,512.57	352.43
Total for Object 3402 and Expense accounts		88,372.00	94,532.00	.00	94,042.04	489.96
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	17.00	16.00		15.68	.32
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,864.00	1,082.00		605.29	476.71
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	39.00	37.00		36.51	.49
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00		15.65	.65-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	17.00	17.00		17.25	.25-
Total for Object 3501 and Expense accounts		1,952.00	1,167.00	.00	690.38	476.62
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	7.00	7.00		6.60	.40
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	17.00	17.00		16.99	.01
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	19.00	19.00		18.77	.23
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	171.00	174.00		168.59	5.41
62- 0000- 0- 1110- 2420- 3502- 000- LI BR	Benefits - Sui,Instructio	5.00	5.00		4.62	.38
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	63.00	62.00		61.65	.35
62- 0000- 0- 1110- 8200- 3502- 000- JANI	Benefits - Sui,Operations	6.00	2.00		1.76	.24
62- 0000- 0- 5770- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	9.00	9.00		8.83	.17
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	33.00	33.00		33.22	.22-
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	43.00	48.00		45.91	2.09
Total for Object 3502 and Expense accounts		373.00	376.00	.00	366.94	9.06

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	488.00	488.00		488.40	.40-
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	10,552.00	10,552.00		10,502.64	49.36
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,140.00	1,140.00		1,139.52	.48
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	466.00	466.00		465.96	.04
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	563.00	563.00		562.99	.01
Total for Object 3601 and Expense accounts		13,209.00	13,209.00	.00	13,159.51	49.49
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	197.00	197.00		196.90	.10
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	518.00	525.00		525.56	.56-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	586.00	586.00		586.08	.08-
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	5,090.00	5,455.00		5,288.45	166.55
62- 0000- 0- 1110- 2420- 3602- 000- LI BR	Benefits - Wcom,Instructi	138.00	138.00		137.72	.28
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	1,899.00	1,858.00		1,857.62	.38
62- 0000- 0- 1110- 8200- 3602- 000- JANI	Benefits - Wcom,Operation	178.00	53.00		52.36	.64
62- 0000- 0- 5770- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	269.00	269.00		259.16	9.84
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,042.00	1,042.00		1,041.84	.16
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	1,303.00	1,446.00		1,374.68	71.32
Total for Object 3602 and Expense accounts		11,220.00	11,569.00	.00	11,320.37	248.63
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	5,500.00	750.00		134.88	615.12
Total for Object 4110 and Expense accounts		5,500.00	750.00	.00	134.88	615.12
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	1,000.00	200.00		566.69	366.69-
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		1,824.78	824.78-
Total for Object 4210 and Expense accounts		2,000.00	1,200.00	.00	2,391.47	1,191.47-
Object 4300 - Materials & Sup						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	1,000.00	17,400.00		19,469.03	2,069.03-
Total for Object 4300 and Expense accounts		1,000.00	17,400.00	.00	19,469.03	2,069.03-
Object 4310 - Instructional M						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,000.00	1,000.00		995.82	4.18
62- 0000- 0- 1110- 1000- 4310- 000- 6t h1	Instructional M,Instructi	1,000.00	1,000.00		579.01	420.99
62- 0000- 0- 1110- 1000- 4310- 000- 7TH1	Instructional M,Instructi	1,000.00	1,000.00		773.08	226.92
62- 0000- 0- 1110- 1000- 4310- 000- 8t h1	Instructional M,Instructi	1,000.00	1,000.00		157.13	842.87
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	2,869.00	9,544.00-			9,544.00-

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4310 - Instructional M (continued)						
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		648.81	101.19
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	6,000.00	6,000.00		3,824.67	2,175.33
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00		50.00	
62- 0000- 0- 1110- 1000- 4310- 000- KND2	Instructional M,Instructi	50.00	50.00		50.00	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	500.00	500.00		112.12	387.88
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	2,000.00	2,000.00		1,934.09	65.91
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		334.60	165.40
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	408.00	408.00		128.50	279.50
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	1,500.00	1,500.00		1,512.40	12.40-
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,000.00	1,000.00		978.13	21.87
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,000.00	1,000.00		1,021.71	21.71-
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,000.00	1,000.00		989.43	10.57
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	2,881.00	9,544.00		135.25	9,408.75
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,000.00	1,000.00		994.06	5.94
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,000.00	1,000.00		993.08	6.92
Total for Object 4310 and Expense accounts		26,508.00	20,758.00	.00	16,211.89	4,546.11
Object 4340 - Computer Sftwar						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	200.00	405.00		374.99	30.01
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	200.00	1,500.00		824.49	675.51
Total for Object 4340 and Expense accounts		400.00	1,905.00	.00	1,199.48	705.52
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	5,000.00		3,521.03	1,478.97
Total for Object 4350 and Expense accounts		7,000.00	5,000.00	.00	3,521.03	1,478.97
Object 4353 - Duplicating Cos						
62- 0000- 0- 1110- 2700- 4353- 000- 0000	Duplicating Cos,School Ad	4,000.00	750.00		418.91	331.09
Total for Object 4353 and Expense accounts		4,000.00	750.00	.00	418.91	331.09
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,000.00	4,750.00		4,084.12	665.88
Total for Object 4370 and Expense accounts		4,000.00	4,750.00	.00	4,084.12	665.88
Object 4390 - Other Supplies						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	300.00		300.52	.52-
62- 0000- 0- 1110- 1000- 4390- 000- 2020	Other Supplies,Instructio	800.00	800.00		345.10	454.90
62- 0000- 0- 1110- 1000- 4390- 000- 2021	Other Supplies,Instructio	800.00	800.00		800.00	
62- 0000- 0- 1110- 1000- 4390- 000- 2022	Other Supplies,Instructio	1,200.00	1,200.00		692.10	507.90

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4390 - Other Supplies (continued)						
62- 0000- 0- 1110- 1000- 4390- 000- 2023	Other Supplies,Instructio	1,200.00	1,200.00		660.68	539.32
62- 0000- 0- 1110- 1000- 4390- 000- 2024	Other Supplies,Instructio	800.00	800.00		666.23	133.77
62- 0000- 0- 1110- 1000- 4390- 000- 2025	Other Supplies,Instructio	800.00	800.00		127.57	672.43
62- 0000- 0- 1110- 1000- 4390- 000- 2026	Other Supplies,Instructio	800.00	800.00		523.97	276.03
62- 0000- 0- 1110- 1000- 4390- 000- 2027	Other Supplies,Instructio	1,200.00	1,200.00		957.52	242.48
62- 0000- 0- 1110- 1000- 4390- 000- ATHL	Other Supplies,Instructio	500.00	500.00		226.16	273.84
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00		87.12	412.88
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00		33.55	966.45
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	3,200.00	3,200.00		2,236.00	964.00
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	3,200.00	3,200.00		2,496.10	703.90
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	750.00	750.00		682.45	67.55
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	750.00	750.00		286.54	463.46
62- 0000- 0- 1110- 1000- 4390- 000- MJSC	Other Supplies,Instructio	1,500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	3,000.00		663.27	2,336.73
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		605.25	105.25
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,000.00	750.00		745.79	4.21
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		3,051.24	948.76
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	1,000.00	1,000.00		300.39	699.61
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	2,000.00		1,454.96	545.04
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	1,000.00		157.99	842.01
62- 7388- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations				361.21	361.21
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		2,232.59	1,767.41
62- 9038- 0- 1110- 1000- 4390- 000- LOWE	Other Supplies,Instructio	4,000.00	2,045.00		1,794.41	250.59
62- 9038- 0- 1110- 1000- 4390- 000- NMSF	Other Supplies,Instructio	4,000.00	993.00		95.80	897.20
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,500.00	1,000.00		763.36	236.64
Total for Object 4390 and Expense accounts		52,500.00	38,588.00	.00	23,347.87	15,240.13

Object 4400 - Inventory Suppl

62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	1,000.00				
62- 0000- 0- 1110- 1000- 4400- 000- MJSC	Inventory Suppl,Instructi	1,000.00	1,000.00		1,000.00	
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation		3,798.00		3,797.81	.19
Total for Object 4400 and Expense accounts		2,000.00	4,798.00	.00	4,797.81	.19

Object 4710 - Food Purchases

62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi		14,000.00		9,989.80	4,010.20
Total for Object 4710 and Expense accounts		.00	14,000.00	.00	9,989.80	4,010.20

Object 5200 - Travel & Confer

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

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Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,000.00	1,000.00		563.39	436.61
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	11,000.00	14,538.00		14,723.78	185.78-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		292.04	207.96
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		314.85	685.15
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,500.00	1,500.00		845.06	654.94
Total for Object 5200 and Expense accounts		15,000.00	18,538.00	.00	16,739.12	1,798.88
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,000.00	3,300.00		3,270.00	30.00
Total for Object 5300 and Expense accounts		3,000.00	3,300.00	.00	3,270.00	30.00
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	15,000.00	15,000.00		14,928.00	72.00
Total for Object 5450 and Expense accounts		15,000.00	15,000.00	.00	14,928.00	72.00
Object 5520 - Electricity						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	25,000.00	27,000.00		28,374.93	1,374.93-
Total for Object 5520 and Expense accounts		25,000.00	27,000.00	.00	28,374.93	1,374.93-
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	10,000.00	13,800.00		15,893.92	2,093.92-
Total for Object 5530 and Expense accounts		10,000.00	13,800.00	.00	15,893.92	2,093.92-
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	4,000.00	6,500.00		4,431.20	2,068.80
Total for Object 5560 and Expense accounts		4,000.00	6,500.00	.00	4,431.20	2,068.80
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	7,000.00		6,425.30	574.70
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	7,000.00	9,000.00		8,993.29	6.71
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	175,000.00	164,400.00		164,400.00	
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	13,000.00	15,760.00		15,758.98	1.02
Total for Object 5600 and Expense accounts		199,000.00	196,160.00	.00	195,577.57	582.43
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	31,500.00		31,343.84	156.16
62- 6230- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	173,327.00	173,327.00		173,327.00	
Total for Object 5630 and Expense accounts		180,827.00	204,827.00	.00	204,670.84	156.16
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	2,000.00	2,000.00		1,179.10	820.90

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Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5632 and Expense accounts		2,000.00	2,000.00	.00	1,179.10	820.90
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	20,000.00	3,682.00		3,682.00	
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	400.00	400.00		350.02	49.98
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	695.00		694.21	.79
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	24,000.00	24,000.00			24,000.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	1,850.00		1,849.05	.95
62- 0000- 0- 1110- 1000- 5800- 000- MENT	Other Svcs & Op,Instructi		4,000.00		3,250.00	750.00
62- 0000- 0- 1110- 1000- 5800- 000- MUSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	20,000.00	20,000.00		12,965.00	7,035.00
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	8,000.00	16,000.00		16,000.00	
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	8,800.00		8,704.66	95.34
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	18,000.00	19,170.00		14,928.40	4,241.60
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	1,600.00	1,800.00		2,439.31	639.31-
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	1,425.00		1,241.00	184.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	5,000.00	5,505.00		5,030.00	475.00
Total for Object 5800 and Expense accounts		107,600.00	108,827.00	.00	71,133.65	37,693.35
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	2,750.00	2,750.00		1,995.00	755.00
Total for Object 5817 and Expense accounts		2,750.00	2,750.00	.00	1,995.00	755.00
Object 5821 - Audit Costs						
62- 0000- 0- 1110- 2700- 5821- 000- 0000	Audit Costs,School Admini	7,000.00				
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina		10,630.00		10,710.00	80.00-
Total for Object 5821 and Expense accounts		7,000.00	10,630.00	.00	10,710.00	80.00-
Object 5823 - Legal Costs						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	6,000.00		5,519.50	480.50
Total for Object 5823 and Expense accounts		5,000.00	6,000.00	.00	5,519.50	480.50
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	300.00		300.00	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	1,000.00	65.00		62.05	2.95
Total for Object 5825 and Expense accounts		2,000.00	365.00	.00	362.05	2.95
Object 5830 - Professional/co						
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00				
Total for Object 5830 and Expense accounts		1,000.00	.00	.00	.00	.00
Object 5860 - Other Employmen						

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Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5860 - Other Employmen						
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00		105.80	394.20
	Total for Object 5860 and Expense accounts	500.00	500.00	.00	105.80	394.20
Object 5862 - Fingerprinting						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	1,685.00		1,317.00	368.00
	Total for Object 5862 and Expense accounts	2,250.00	1,685.00	.00	1,317.00	368.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	4,200.00	5,900.00		6,220.33	320.33-
	Total for Object 5911 and Expense accounts	4,200.00	5,900.00	.00	6,220.33	320.33-
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	20,000.00	20,000.00		14,404.17	5,595.83
	Total for Object 5940 and Expense accounts	20,000.00	20,000.00	.00	14,404.17	5,595.83
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	1,950.00		1,481.94	468.06
	Total for Object 5950 and Expense accounts	2,250.00	1,950.00	.00	1,481.94	468.06
Object 6900 - Depr Exp						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00		1,172.00	585.00
	Total for Object 6900 and Expense accounts	1,757.00	1,757.00	.00	1,172.00	585.00
Object 7141 - Oth Tuitn, Exce						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	126,000.00	130,000.00		8,795.85	121,204.15
	Total for Object 7141 and Expense accounts	126,000.00	130,000.00	.00	8,795.85	121,204.15
Object 8011 - Revenue Limit S						
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestic	865,745.00	871,173.00		759,669.00	111,504.00
	Total for Object 8011 and Revenue accounts	865,745.00	871,173.00		759,669.00	111,504.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	56,154.00	56,154.00		40,580.00	15,574.00
	Total for Object 8012 and Revenue accounts	56,154.00	56,154.00		40,580.00	15,574.00
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestic				14,374.00-	14,374.00
62- 1400- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,EPA				5,627.00	5,627.00-
	Total for Object 8019 and Revenue accounts	.00	.00		8,747.00-	8,747.00

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Balances through 06/30/2020				Fiscal Year 2019/20	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Object 8096 - In Lieu Of Prop					
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,463,724.00	1,463,724.00	1,390,396.00	73,328.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric			1,202.00	1,202.00-
Total for Object 8096 and Revenue accounts		1,463,724.00	1,463,724.00	1,391,598.00	72,126.00
Object 8550 - Mandated Cost R					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,734.00	4,734.00	4,681.00	53.00
Total for Object 8550 and Revenue accounts		4,734.00	4,734.00	4,681.00	53.00
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	42,396.00	42,958.00	36,607.67	6,350.33
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		916.00	915.89	.11
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	14,881.00	15,162.00	7,106.62	8,055.38
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		1,632.00	1,632.48	.48-
Total for Object 8560 and Revenue accounts		57,277.00	60,668.00	46,262.66	14,405.34
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric			951.00	951.00-
62- 6030- 0- 0000- 0000- 8590- 000- PY00	All Other State,Charter S		14,111.00-	14,110.81-	.19-
62- 7388- 0- 0000- 0000- 8590- 000- 0000	All Other State,SB 117 CO			4,787.00	4,787.00-
Total for Object 8590 and Revenue accounts		.00	14,111.00-	8,372.81-	5,738.19-
Object 8634 - Food Services S					
62- 0000- 0- 0000- 0000- 8634- 000- FOOD	Food Services S,Unrestric		12,000.00	9,759.85	2,240.15
Total for Object 8634 and Revenue accounts		.00	12,000.00	9,759.85	2,240.15
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	18,590.00	14,400.00	10,758.15	3,641.85
Total for Object 8660 and Revenue accounts		18,590.00	14,400.00	10,758.15	3,641.85
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	110,000.00	92,850.00	92,856.00	6.00-
Total for Object 8677 and Revenue accounts		110,000.00	92,850.00	92,856.00	6.00-
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	145,000.00	145,000.00	111,487.21	33,512.79
Total for Object 8689 and Revenue accounts		145,000.00	145,000.00	111,487.21	33,512.79
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	3,000.00	12,710.00	14,408.79	1,698.79-

Balances through 06/30/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Object 8699 - All Other Local (continued)					
62- 0000- 0- 0000- 0000- 8699- 000- EACH	All Other Local,Unrestric		2,500.00	2,500.00	
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	245,000.00	225,000.00	194,727.59	30,272.41
62- 0000- 0- 0000- 0000- 8699- 000- LI BR	All Other Local,Unrestric	1,000.00		1,386.00	1,386.00-
62- 0000- 0- 0000- 0000- 8699- 000- MJSC	All Other Local,Unrestric	2,000.00	2,000.00	2,050.00	50.00-
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -		17,000.00	17,000.00	
62- 9038- 0- 0000- 0000- 8699- 000- RTRY	All Other Local,Grants -		500.00	500.00	
62- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf	1,250.00	1,250.00		1,250.00
Total for Object 8699 and Revenue accounts		252,250.00	260,960.00	232,572.38	28,387.62
Object 8980 - Contribute From					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	4,985.00-	19,975.00-		19,975.00-
62- 6030- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Charter S		14,111.00		14,111.00
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	4,265.00-	6,166.00		6,166.00
62- 9038- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Grants -	9,000.00	52.00-		52.00-
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	250.00	250.00-		250.00-
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00
Object 9790 - Undesignated/un					
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	566,606.00	427,010.00		
Total for Object 9790 and Ending Balance accounts		566,606.00	427,010.00	.00	.00
Object 9791 - Beginning Balan					
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	581,299.00	459,908.00	175,517.20	635,425.58
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00	43,870.00	43,870.00
62- 6230- 0- - - 9791- -	Beginning Balan,CACInEnrg	173,327.00	173,327.00	173,327.00	173,327.00
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -		2,990.00	2,989.96	2,989.96
Total for Object 9791 and Starting Balance accounts		754,626.00	680,095.00	175,517.20	855,612.54
Total for Org 012 - Live Oak Charter School					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	680,095.00	2,967,552.00		3,220,637.00	427,010.00
Actual	680,095.34	2,683,104.44		3,000,581.68	362,618.10

Balances through 07/31/2020

Fiscal Year 2020/21

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	11,970.00	11,970.00			11,970.00
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	123,377.00	123,377.00			123,377.00
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	63,800.00	63,800.00			63,800.00
Total for Object 2900 and Expense accounts		199,147.00	199,147.00	.00	.00	199,147.00
Object 2999 - Other Class Sal						
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	700.00	700.00			700.00
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00			3,000.00
Total for Object 2999 and Expense accounts		3,700.00	3,700.00	.00	.00	3,700.00
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	5,330.00	5,330.00		222.06	5,107.94
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	109,001.00	109,001.00			109,001.00
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	12,436.00	12,436.00		518.15	11,917.85
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,084.00	5,084.00			5,084.00
Total for Object 3101 and Expense accounts		131,851.00	131,851.00	.00	740.21	131,110.79
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	6,576.00	6,576.00			6,576.00
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	7,877.00	7,877.00			7,877.00
Total for Object 3201 and Expense accounts		14,453.00	14,453.00	.00	.00	14,453.00
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	2,478.00	2,478.00			2,478.00
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	7,245.00	7,245.00		301.87	6,943.13
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	8,197.00	8,197.00		341.55	7,855.45
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	38,658.00	38,658.00			38,658.00
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	24,005.00	24,005.00		1,000.23	23,004.77
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	3,995.00	3,995.00			3,995.00
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	14,573.00	14,573.00		607.20	13,965.80
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	13,828.00	13,828.00			13,828.00
Total for Object 3202 and Expense accounts		112,979.00	112,979.00	.00	2,250.85	110,728.15
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,195.00	2,195.00			2,195.00
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,134.00	2,134.00			2,134.00
Total for Object 3311 and Expense accounts		4,329.00	4,329.00	.00	.00	4,329.00
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	742.00	742.00			742.00

Selection: Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? =

ESCAPE ONLINE

Obj Digits = 0, Page N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

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Balances through 07/31/2020

Fiscal Year 2020/21

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3312 - Benefits - Oasd (continued)						
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,115.00	2,115.00		88.61	2,026.39
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,315.00	2,315.00		96.44	2,218.56
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	11,923.00	11,923.00			11,923.00
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	7,377.00	7,377.00		307.84	7,069.16
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	1,197.00	1,197.00			1,197.00
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,115.00	4,115.00		171.45	3,943.55
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	4,055.00	4,055.00			4,055.00
Total for Object 3312 and Expense accounts		33,839.00	33,839.00	.00	664.34	33,174.66
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	452.00	452.00		18.81	433.19
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	10,398.00	10,398.00			10,398.00
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,054.00	1,054.00		43.90	1,010.10
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	447.00	447.00			447.00
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	499.00	499.00			499.00
Total for Object 3331 and Expense accounts		12,850.00	12,850.00	.00	62.71	12,787.29
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	174.00	174.00			174.00
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	495.00	495.00		20.72	474.28
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	541.00	541.00		22.55	518.45
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	2,789.00	2,789.00			2,789.00
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	1,725.00	1,725.00		71.99	1,653.01
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	280.00	280.00			280.00
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	962.00	962.00		40.10	921.90
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	948.00	948.00			948.00
Total for Object 3332 and Expense accounts		7,914.00	7,914.00	.00	155.36	7,758.64
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,134.00	4,134.00		172.43	3,961.57
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	121,416.00	121,416.00			121,416.00
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	9,646.00	9,646.00		402.34	9,243.66
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,547.00	5,547.00			5,547.00
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,368.00	7,368.00			7,368.00
Total for Object 3401 and Expense accounts		148,111.00	148,111.00	.00	574.77	147,536.23
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	6,891.00	6,891.00		287.39	6,603.61

Balances through 07/31/2020

Fiscal Year 2020/21

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3402 - H & W Benefits (continued)						
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	4,867.00	4,867.00		201.70	4,665.30
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	31,071.00	31,071.00			31,071.00
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	20,672.00	20,672.00		862.15	19,809.85
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	8,652.00	8,652.00		358.57	8,293.43
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	13,795.00	13,795.00			13,795.00
Total for Object 3402 and Expense accounts		85,948.00	85,948.00	.00	1,709.81	84,238.19
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	16.00	16.00		.65	15.35
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,859.00	1,859.00			1,859.00
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	36.00	36.00		1.51	34.49
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00			15.00
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	17.00	17.00			17.00
Total for Object 3501 and Expense accounts		1,943.00	1,943.00	.00	2.16	1,940.84
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	6.00	6.00			6.00
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	17.00	17.00		.72	16.28
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	19.00	19.00		.78	18.22
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	96.00	96.00			96.00
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	59.00	59.00		2.48	56.52
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	10.00	10.00			10.00
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	33.00	33.00		1.38	31.62
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	33.00	33.00			33.00
Total for Object 3502 and Expense accounts		273.00	273.00	.00	5.36	267.64
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	472.00	472.00		19.66	452.34
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	10,106.00	10,106.00			10,106.00
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,101.00	1,101.00		45.88	1,055.12
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	450.00	450.00			450.00
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	544.00	544.00			544.00
Total for Object 3601 and Expense accounts		12,673.00	12,673.00	.00	65.54	12,607.46
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	171.00	171.00			171.00
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	501.00	501.00		20.86	480.14
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	566.00	566.00		23.59	542.41

Balances through 07/31/2020					Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3602 - Benefits - Wcom (continued)						
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	2,595.00	2,595.00			2,595.00
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	1,734.00	1,734.00		72.25	1,661.75
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	276.00	276.00			276.00
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,007.00	1,007.00		41.95	965.05
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	955.00	955.00			955.00
Total for Object 3602 and Expense accounts		7,805.00	7,805.00	.00	158.65	7,646.35
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	500.00	500.00			500.00
Total for Object 4110 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00			1,000.00
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	.00	1,500.00
Object 4310 - Instructional M						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	900.00	900.00			900.00
62- 0000- 0- 1110- 1000- 4310- 000- 6t h1	Instructional M,Instructi	900.00	900.00			900.00
62- 0000- 0- 1110- 1000- 4310- 000- 7TH1	Instructional M,Instructi	900.00	900.00			900.00
62- 0000- 0- 1110- 1000- 4310- 000- 8t h1	Instructional M,Instructi	900.00	900.00			900.00
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,209.00	6,209.00			6,209.00
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	675.00	675.00			675.00
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	5,400.00	5,400.00			5,400.00
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00			50.00
62- 0000- 0- 1110- 1000- 4310- 000- KND2	Instructional M,Instructi	50.00	50.00			50.00
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	450.00	450.00			450.00
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	1,800.00	1,800.00			1,800.00
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	450.00	450.00			450.00
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	367.00	367.00			367.00
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	1,350.00	1,350.00			1,350.00
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	900.00	900.00			900.00
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	900.00	900.00			900.00
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	900.00	900.00			900.00
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,209.00	6,209.00			6,209.00
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	945.00	945.00			945.00
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	945.00	945.00			945.00

Balances through 07/31/2020					Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 4310 and Expense accounts		18,782.00	18,782.00	.00	.00	18,782.00
Object 4340 - Computer Sftwar						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	400.00	400.00			400.00
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	1,000.00	1,000.00			1,000.00
Total for Object 4340 and Expense accounts		1,400.00	1,400.00	.00	.00	1,400.00
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	7,000.00		485.76	6,514.24
Total for Object 4350 and Expense accounts		7,000.00	7,000.00	.00	485.76	6,514.24
Object 4353 - Duplicating Cos						
62- 0000- 0- 1110- 2700- 4353- 000- 0000	Duplicating Cos,School Ad	750.00	750.00			750.00
Total for Object 4353 and Expense accounts		750.00	750.00	.00	.00	750.00
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,500.00	4,500.00			4,500.00
Total for Object 4370 and Expense accounts		4,500.00	4,500.00	.00	.00	4,500.00
Object 4390 - Other Supplies						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 4390- 000- 1st 1	Other Supplies,Instructio	1,080.00	1,080.00			1,080.00
62- 0000- 0- 1110- 1000- 4390- 000- 2nd 1	Other Supplies,Instructio	720.00	720.00			720.00
62- 0000- 0- 1110- 1000- 4390- 000- 3RD1	Other Supplies,Instructio	720.00	720.00			720.00
62- 0000- 0- 1110- 1000- 4390- 000- 4TH1	Other Supplies,Instructio	720.00	720.00			720.00
62- 0000- 0- 1110- 1000- 4390- 000- 5TH1	Other Supplies,Instructio	1,080.00	1,080.00			1,080.00
62- 0000- 0- 1110- 1000- 4390- 000- 6TH1	Other Supplies,Instructio	1,080.00	1,080.00			1,080.00
62- 0000- 0- 1110- 1000- 4390- 000- 7TH1	Other Supplies,Instructio	720.00	720.00			720.00
62- 0000- 0- 1110- 1000- 4390- 000- 8TH1	Other Supplies,Instructio	720.00	720.00			720.00
62- 0000- 0- 1110- 1000- 4390- 000- ATHL	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00			1,000.00
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	1,600.00	1,600.00			1,600.00
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	1,600.00	1,600.00			1,600.00
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	675.00	675.00			675.00
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	675.00	675.00			675.00
62- 0000- 0- 1110- 1000- 4390- 000- MJSC	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00			500.00
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	750.00	750.00			750.00
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	3,000.00	3,000.00			3,000.00

Selection: Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? =

ESCAPE ONLINE

Obj Digits = 0, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

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Balances through 07/31/2020					Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4390 - Other Supplies (continued)						
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	500.00	500.00			500.00
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	4,000.00			4,000.00
62- 0000- 0- 1110- 8200- 4390- 000- MTN	Other Supplies,Operations	4,000.00	4,000.00			4,000.00
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	2,000.00	2,000.00			2,000.00
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,000.00	1,000.00			1,000.00
Total for Object 4390 and Expense accounts		31,140.00	31,140.00	.00	.00	31,140.00
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	39,000.00	39,000.00			39,000.00
62- 0000- 0- 1110- 1000- 4400- 000- PLAY	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00
Total for Object 4400 and Expense accounts		40,000.00	40,000.00	.00	.00	40,000.00
Object 4710 - Food Purchases						
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	8,000.00	8,000.00			8,000.00
Total for Object 4710 and Expense accounts		8,000.00	8,000.00	.00	.00	8,000.00
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	500.00	500.00			500.00
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	5,500.00	5,500.00			5,500.00
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	500.00	500.00			500.00
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	750.00	750.00			750.00
Total for Object 5200 and Expense accounts		7,250.00	7,250.00	.00	.00	7,250.00
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,300.00	3,300.00			3,300.00
Total for Object 5300 and Expense accounts		3,300.00	3,300.00	.00	.00	3,300.00
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	19,500.00	19,500.00			19,500.00
Total for Object 5450 and Expense accounts		19,500.00	19,500.00	.00	.00	19,500.00
Object 5520 - Electricity						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	27,000.00	27,000.00			27,000.00
Total for Object 5520 and Expense accounts		27,000.00	27,000.00	.00	.00	27,000.00
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	15,000.00	15,000.00			15,000.00
Total for Object 5530 and Expense accounts		15,000.00	15,000.00	.00	.00	15,000.00
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	6,300.00	6,300.00		127.02	6,172.98

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5560 and Expense accounts		6,300.00	6,300.00	.00	127.02	6,172.98
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00			4,000.00
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,000.00	9,000.00			9,000.00
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	152,000.00	152,000.00		22,600.00	129,400.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	15,900.00	15,900.00		1,318.48	14,581.52
Total for Object 5600 and Expense accounts		180,900.00	180,900.00	.00	23,918.48	156,981.52
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	16,500.00	16,500.00			16,500.00
Total for Object 5630 and Expense accounts		16,500.00	16,500.00	.00	.00	16,500.00
Object 5632 - Copier Repairs						
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	2,000.00	2,000.00			2,000.00
Total for Object 5632 and Expense accounts		2,000.00	2,000.00	.00	.00	2,000.00
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	400.00	400.00			400.00
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	350.00			350.00
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	21,841.00	21,841.00			21,841.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	4,000.00			4,000.00
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 2700- 5800- 000- 0000	Other Svcs & Op,School Ad	21,500.00	21,500.00			21,500.00
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	4,000.00			4,000.00
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	20,000.00	20,000.00			20,000.00
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	2,500.00	2,500.00		330.00	2,170.00
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00			750.00
62- 7388- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				100.00	100.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	4,000.00	4,000.00			4,000.00
Total for Object 5800 and Expense accounts		80,841.00	80,841.00	.00	430.00	80,411.00
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	9,300.00	9,300.00			9,300.00
Total for Object 5817 and Expense accounts		9,300.00	9,300.00	.00	.00	9,300.00
Object 5818 - Scoe A/v Contra						
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	950.00	950.00			950.00
Total for Object 5818 and Expense accounts		950.00	950.00	.00	.00	950.00
Object 5821 - Audit Costs						
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	11,000.00	1,575.00	1,575.00	1,575.00	9,425.00

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JE's? = N, Assets and Liabilities? = N, Obj Digits = 0, Page N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Balances through 07/31/2020

Fiscal Year 2020/21

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Object 5821 and Expense accounts	11,000.00	11,000.00	.00	1,575.00	9,425.00
	Object 5823 - Legal Costs					
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00			5,000.00
	Total for Object 5823 and Expense accounts	5,000.00	5,000.00	.00	.00	5,000.00
	Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00			1,000.00
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	1,000.00	1,000.00			1,000.00
	Total for Object 5825 and Expense accounts	2,000.00	2,000.00	.00	.00	2,000.00
	Object 5830 - Professional/co					
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00	1,000.00			1,000.00
	Total for Object 5830 and Expense accounts	1,000.00	1,000.00	.00	.00	1,000.00
	Object 5860 - Other Employmen					
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00
	Total for Object 5860 and Expense accounts	500.00	500.00	.00	.00	500.00
	Object 5862 - Fingerprinting					
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	1,175.00	1,175.00			1,175.00
	Total for Object 5862 and Expense accounts	1,175.00	1,175.00	.00	.00	1,175.00
	Object 5911 - Telephone					
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	4,200.00	4,200.00			4,200.00
	Total for Object 5911 and Expense accounts	4,200.00	4,200.00	.00	.00	4,200.00
	Object 5940 - Internet					
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	8,500.00	8,500.00		750.00	7,750.00
	Total for Object 5940 and Expense accounts	8,500.00	8,500.00	.00	750.00	7,750.00
	Object 5950 - Postage					
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		55.00	2,195.00
	Total for Object 5950 and Expense accounts	2,250.00	2,250.00	.00	55.00	2,195.00
	Object 6900 - Depr Exp					
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00			1,757.00
	Total for Object 6900 and Expense accounts	1,757.00	1,757.00	.00	.00	1,757.00
	Object 7141 - Oth Tuitn, Exce					
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	145,000.00	145,000.00			145,000.00
	Total for Object 7141 and Expense accounts	145,000.00	145,000.00	.00	.00	145,000.00
	Object 8011 - Revenue Limit S					

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? =

ESCAPE ONLINE

Obj Digits = 0, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

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Balances through 07/31/2020

Fiscal Year 2020/21

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
	Total for Object 8677 and Revenue accounts	92,717.00	92,717.00	.00	92,717.00
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	102,300.00	102,300.00		102,300.00
	Total for Object 8689 and Revenue accounts	102,300.00	102,300.00	.00	102,300.00
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00		10,000.00
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	140,000.00	140,000.00		140,000.00
62- 0000- 0- 0000- 0000- 8699- 000- LI BR	All Other Local,Unrestric	1,000.00	1,000.00		1,000.00
62- 0000- 0- 0000- 0000- 8699- 000- MUSC	All Other Local,Unrestric	2,000.00	2,000.00		2,000.00
62- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf	1,250.00	1,250.00		1,250.00
	Total for Object 8699 and Revenue accounts	154,250.00	154,250.00	.00	154,250.00
Object 8980 - Contribute From					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	3,864.00-	3,864.00-		3,864.00-
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	4,114.00	4,114.00		4,114.00
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	250.00-	250.00-		250.00-
	Total for Object 8980 and Revenue accounts	.00	.00	.00	.00
Object 9790 - Undesignated/un					
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	427,173.00	427,173.00		
	Total for Object 9790 and Ending Balance accounts	427,173.00	427,173.00	.00	.00
Object 9791 - Beginning Balan					
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	427,010.00	427,010.00		
	Total for Object 9791 and Starting Balance accounts	427,010.00	427,010.00	.00	.00
Total for Org 012 - Live Oak Charter School					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	427,010.00	2,671,955.00		2,671,792.00	427,173.00
Actual		234,192.77		49,409.03	184,783.74



Live Oak Charter School

2020-21 Adopted Budget Report -
45-Day Revision

Adoption: August 11, 2020

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Budget Narrative and General Fund Analysis

After the approval of the Live Oak Charter School's 2020-21 Adopted Budget and MYP at its June Regular Board Meeting, the State Legislature and Governor approved a final State Budget Act that differed materially from the terms upon which the school's Adopted Budget was based. While not strictly required of charter schools, the Live Oak Charter School (LOCS) Governing Board and School Administration deemed it prudent to update the school's budget for these material changes. The school will continue to evaluate and periodically report its financial status. Interim Reports are submitted prior to December 15 and March 15 of each year to provide budget updates and financial reports based on actual experience through the date of the report; actual financial information is reported through October 31 and January 31 respectively.

This report will only report variances and contain updates on budget assumptions for which there were material differences from what was reported previously in the school's "20-21 Budget Report and Multi-Year Projection" approved and dated on June 25, 2020.

State revenue and other common assumptions were updated based on the guidance of the "The Common Message" published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

Final "Budget Act of 2020"

On June 15 the State Legislature approved a Budget Bill that differed significantly from the Governor's "May Revise" budget proposal. On June 22 the Governor and leaders of the state legislature announced a budget compromise agreement and on June 23 the details were released as part of the revised Budget Act of 2020 and two accompanying policy trailer bills (subsequently combined into one combined/omnibus trailer bill: SB 98). On June 29, 2020 the Governor signed the several bills that enacted the education budget for 20-21. The school was unable to incorporate these changes into its Adopted Budget.

The primary change from the May Revision is the restoration of Local Control Funding Formula (LCFF) revenues and the increase in cash deferrals. Below are the major changes:

- Restores 7.92% reduction to LCFF base grant amount (sets COLA at 0.00%, instead of using -10% proration factor after statutory COLA).
- Restores categorical program reductions.
- Adds \$1 billion to learning loss mitigation and changes formulas.
- Adjusts Special Education formula and sets the base rate at \$625/ADA.
- Expands deferrals of 2020-21 apportionments to \$11 billion.
- Eliminates triggers in revenue reductions.

- Adds triggers to reduce \$11 billion of deferrals if federal legislation to provide additional federal funds to the state is not enacted by September 1.

Economic Outlook / Conservatism in Budget Development

In general, LOCS endeavored to adopt budget assumptions that were more conservative than those proposed in the Final Budget Act. Many analysts agree that the years following the current year (21-22 and 22-23) will likely be even more fiscally challenging. This report will highlight areas where the school took a more conservative approach.

Revenue

Enrollment / ADA:

The final Budget Act includes a 'hold harmless' provision whereby LEA's will be funded based on certified 2019-20 P-2 and P-Annual ADA levels. The school has incorporated this assumption into its 45-day Revised Budget. In addition, the school slightly lowered its 21-22 and 22-23 ADA estimates by 0.09 ADA to show flat ADA across the four-year period.

LCFF Revenue (20-21: +\$188.0K, 21-22: +\$106.3K, 22-23: +\$63.3K)

As noted above, the final Budget Act reversed the effective 7.92% cut in LCFF funding from the previous year and assumed flat funding (0% COLA) for 21-23. LOCS has more conservatively assumed/incorporated a 3.0% cut in 21-22 and a further 1.5% cut in 22-23 to LCFF funding.

Learning Loss Mitigation Funding (LLMF) (20-21: +\$65.2K)

LOCS had incorporated \$62.2K of LLMF funding in its Adopted Budget. Based on the allocation schedule published by the CDE in July, the school is scheduled to receive a total of \$127,401. LOCS will incorporate this funding into its Learning Continuity and Attendance Plan (LCP), due to be approved by the school's Board prior to September 30, 2020. Please note that the school is not eligible to receive CARES-ESSER funding as it does not participate in Federal Title Programs owing to the imbalanced costs vs. student benefits in the funding calculations of county-wide based charter schools and some small school districts.

Schedule of Allocations for Learning Loss Mitigation, Section 110 of Senate Bill 98 (Chapter 24, Statutes of 2020)

Fiscal Year 2020-21

Pursuant to Sec. 110 of Senate Bill (SB) 98, allocations are paid from federal and state resources including Federal CARES Act Coronavirus Relief (CR) Fund, Section 5001 and Governor's Emergency Education Relief (GEER) Fund, Section 18002, and State General Fund (GF).

Funds are allocated based on three formulas established in SB 98. Sec. 110(a) is based on Special Education Pupil Count multiplied by \$460.01 for GEER Fund and by \$1482.46 for CR Fund; (2) Sec. 110(b) is based on LEA proportion of statewide Supplemental and Concentration Grant funding; (3) Sec. 110(c) is based on LEA proportion of statewide LCFF entitlement.

Legend: LCFF = Local Control Funding Formula; LEA = Local Educational Agency; P-2 = 2019-20 Second Principal Apportionment; Res. Code = Standardized Account Code Structure Resource Code

Basis	1. SpEd Pupil Count			2. % of Supp & Conc Grant Funding			3. % LCFF Entitlement			Totals by Accounting (Resource) Code			Grand Total	
	Special Education Pupil Count as of the 2019-20 Fall 1 Census	Allocation for Sec. 110(a) Paid from GEER Fund Res. Code 3215	Allocation for Sec. 110(a) Paid from CR Fund Res. Code 3220	LEA Supplemental and Concentration Grant Funding as of 2019-20 P-2	LEA Proportion of Statewide Supplemental and Concentration Grant Funding	Allocation for Sec. 110(b) Paid from CR Fund Res. Code 3220	LEA LCFF Entitlement as of 2019-20 P-2	LEA Proportion of Statewide LCFF Entitlement	Allocation for Sec. 110(c) Paid from GF Res. Code 7420	Allocation for Sec. 110(c) Paid from CR Fund Res. Code 3220	Allocation by Fund GEER Fund Res. Code 3215	Allocation by Fund CR Fund Res. Code 3220	Allocation by Fund GF Res. Code 7420	Total Allocation Sec. 110(a)-GEER Sec. 110(a)-CRF Sec. 110(b)-CRF Sec. 110(c)-GF Sec. 110(c)-CRF
Local Educational Agency Name														
Live Oak Charter	33	\$ 15,180	\$ 48,921	90,930	0.0009309%	26,579	2,374,430	0.0037479%	\$ 20,236	\$ 16,485	\$ 15,180	\$ 91,985	\$ 20,236	\$ 127,401

California Department of Education
School Fiscal Services Division
July 2020

Lottery Revenue (20-21: +\$6.8K, 21-22: -\$1.8K, 22-23: -\$1.8K)

Per the “Common Message” the school reduced its Lottery revenue assumptions from \$153/\$54 as follows:

Planning Factors / Assumptions	2020-21	2021-22	2022-23
Lottery – Unrestricted per ADA	\$150.00	\$150.00	\$150.00
Lottery – Prop. 20 per ADA	\$49.00	\$49.00	\$49.00

Local Revenue (20-21: nc, 21-22: -\$11.0K, 22-23: -\$44.0K):

With the restoration of LCFF funds, it is anticipated that the school will not need to seek supplementary funding from the Live Oak Foundation’s Long-Term Fund in order to balance its budget. The Long-Term Fund is intended to assist the school in acquiring a more permanent school site.

Expenditures

Learning Loss Mitigation/COVID-19/LCFF Supplemental Expenses: (+\$141.4K)

In order to more effectively and safely serve students in 2020-21, the school has added in 2.125 FTE of RTI/Academic Support resources (+\$88.4K) and additional costs/contingencies for related COVID-19 start up and operations costs such as for e.g. additional computers, WiFi hotspots, PPE, disinfection services, etc. (+\$53.0K).

Reserves

With the deep economic uncertainty surrounding the state budget as well as the apportionment deferrals included in the final Budget Act (see Cash Flow section below), economic advisors are calling for schools to increase reserves and line up sources of working capital.

In a normal budget year, County offices of education and charter school advocacy organizations reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most schools. The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Reserve levels and challenges affecting the school are addressed later in this report. The Non-profit Operating Reserve Initiative (NORI) recommends a reserve level of 3 months or 25%. The Final Budget Act includes five months of apportionment deferrals at the end 20-21 (with two months to be triggered off should federal relief funding materialize by late 2020) so the issue of reserve levels takes on added significance.

Surplus/Deficit and Fund Balance

The school has revised its budget, with the intent to generate surpluses over the three-year MYP period in order to build up reserve levels to weather currently budgeted as well as future

estimated apportionment deferrals. With the expectation that the state will deliver on the funding included in the final Budget Act, LOCS is now estimating the 2020-21 ending unrestricted net position to be \$538,622 or 19.1% of total 20-21 budgeted expenditures, equivalent to 2.30 months of average expenditures. This is above the 5% minimum reserve requirement and above the GFOA recommended level discussed above, but still short of the 25% minimum goal that the school has set for itself. The Unrestricted Net Position is expected to improve to levels above 23.0% across the last two years of the MYP, which is well above the 5% reserve for economic uncertainty threshold for all three years.

Description	July 1 / Adopted Bud			45-day Rev			Variance		
	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
Surplus / (Deficit)	163	100	518	116,883	92,538	17,418	116,720	92,438	16,900
Beginning Fund Balance	427,010	427,173	427,273	427,010	543,893	636,431	-	116,720	209,158
Surplus / (Deficit)	163	100	518	116,883	92,538	17,418	116,720	92,438	16,900
Ending Fund Balance	427,173	427,273	427,791	543,893	636,431	653,849	116,720	209,158	226,058
- Less: Net Investment in Capital	(5,271)	(3,514)	(1,757)	(5,271)	(3,514)	(1,757)	-	-	-
- Less EFB Restricted							-	-	-
Unrestr EFB / Net Position	421,902	423,759	426,034	538,622	632,917	652,092	116,720	209,158	226,058
% of Total Expenditures	15.8%	15.8%	15.5%	19.1%	23.6%	23.8%	3.3%	7.8%	8.2%
# Mos Avg Exp	1.89	1.90	1.86	2.30	2.83	2.85	0.40	0.93	0.99
Memo: Ties to SACS (2nd Int)									

Apportionment Deferrals

Shown below is an exhibit summarizing the apportionment deferrals included in the final Budget Act. While only a portion of Feb-May apportionments are budgeted to be deferred, the BASC "Common Message" recommendation is to budget for a 100% deferral level. In addition, the school has also included Q3 and Q4 EPA payments in the deferral amounts in order to be more conservative than the state budget. Note that, as pertains to the school, deferred payments include LCFF State Aid and SpEd AB602 funds. They do not include In-Lieu Property Tax and EPA funds.

	Orig Mo.	Orig Yr	State ⁻¹⁾ %	Budget ⁻²⁾ %		Defer Mo.	Defer Yr	Tot # Mos
	June	2020	100%	100%	to	July	2020	1
	February	2021	45%	100%	to	November	2021	9
	March	2021	70%	100%	to	October	2021	7
	April	2021	70%	100%	to	September	2021	5
	May	2021	70%	100%	to	August	2021	3
	June	2021	100%	100%	to	July	2021	1
(1-	Total Prop 98 Apportionment Deferrals per State Budget.							
(2-	Budget recommendation per BASC/Common Message							

"If sufficient federal funds are provided to the state for the 2020-21 fiscal year that may be used to offset the deferral amounts, the Director of Finance shall reduce the deferral amounts starting with the deferrals occurring earliest in the fiscal year. We should know the status of

federal funds provided to the state by September 2021. For cash flow projection and appropriate TRAN sizing purposes, plan on the full principal apportionment to be deferred in the listed months. It is possible that a partial principal apportionment could be paid if federal funds are received, but there are many uncertainties and the partial amounts are unknown. For fiscal solvency and adequate cash flow to meet payroll and other obligations, LEAs should plan on receiving no principal apportionment in the deferral months."

Cash Flow / Working Capital

Update: In July, the Charter School Finance Authority (CSFA) announced that they are working on a new pooled financing program for charter schools (ASAP Program). The school is keeping abreast of developments in this area.

Charter Schools do not generally have access to the same working capital and other resources as do school districts. Unlike school districts, Charter Schools do not have access to county treasurer Tax Revenue Anticipation Notes, at very low interest rates, the authorization to propose a parcel tax to increase revenue, or other loan/funding structures available to school districts. Additionally, should a district face bankruptcy they are kept open by state and county resources, whereas if a Charter School faces insolvency, it goes out of business. Owing to these and other considerations along with the expected LCFF funding reductions, apportionment deferrals lack of equitable access to Federal funding which flows through Title I channels (such as CARES-ESSER funding), LOCS has sought various sources of working capital financing. In June 2020 the school applied for a US Small Business Association (SBA) working capital loan in the amount of \$463,200 to weather the cuts and deferrals. The final terms and conditions of this funding is still not finalized as federal authorities continue to hash out the final details and audit entities work out financial reporting aspects. In our cash flow analysis, we show the loan being paid back over an 18 month period beginning December 2020 as a worst case scenario. In addition, the school is in the process of establishing an account with Charter School Capital to be able to factor/sell receivables as a last line of defense should the school run into a cash crunch.

Revised Cash Flow reports are attached herein. The expected impact of the February-June 2021 deferrals—at 100% and including EPA funding— is a \$392.6K decrease in available cash. In order to be conservative, the school has also assumed a similar level of deferrals in 21-22 (\$356.4K). Even with the worst-case scenario of an LCFF cut (3.0%), further deferrals in 21-22, and having to fully pay back the SBA loan over an 18-month period, the school will be able to maintain adequate cash levels to meet the school's working capital needs with an average cash to expenditure ratio of 31.8% and a minimum level of 12.4% .

Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report and further actions to secure sources of working capital, the Live Oak Charter School is financially secure and on a firm footing. As discussed throughout this report, the school is

poised to take significant steps to operate within the means granted by federal, state, and local sources of income and achieve a cost structure that is sustainable within these limits, while building reserve levels wherever possible. The school has added back resources into the budget as a result of additional LLMF funding and to meet the needs of operating in a COVID-19 environment. Overall, the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

Live Oak Charter School

2020-21 45-day Budget Revise and MYP Variance Analysis

		July 1 / Adopted Bud		
Acct	Description	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
REVENUE				
8011	LCFF: State Aid	610,187	598,880	568,424
8012	LCFF: EPA	55,754	55,772	55,772
8096	In Lieu Of Property Tax	1,518,171	1,545,695	1,583,397
LCFF	LCFF Income	2,184,112	2,200,347	2,207,593
8290	Other Federal Revenue	62,205	-	-
Fed	Other Federal Revenue	62,205	-	-
8550	Mandated Cost Reimbursements	4,734	4,734	4,734
8560	State Lottery Revenue	48,687	57,277	57,277
8590	All Other State Revenues	950	950	950
State	Other State Revenue	54,371	62,961	62,961
8634	Food Services Revenue	3,000	6,000	6,000
8660	Interest Income	19,000	15,000	10,000
8677	Interagency Svcs Between LEA's	92,717	93,412	94,113
8689	All Other Fees-AfterCare Program	102,300	106,700	108,400
8699	All Other Local Revenues	154,250	199,000	253,250
8980	Contribute From Unstrctd Rev	-	-	-
Local	Local Revenue	371,267	420,112	471,763
REV	Total Revenue	2,671,955	2,683,420	2,742,317

EXPENDITURES				
1100	Teachers' Salaries - Regular	763,037	763,037	763,037
1130	Teachers' Extra Assignmnt/Stipend	5,200	5,200	5,200
1148	Teacher Substitutes	8,000	8,000	8,000
1300	Cert Suprvsrs' & Admins' Sal	110,000	110,000	110,000
1xxx	Total Certificated Salaries	886,237	886,237	886,237
2100	Instructional Aides' Salaries	70,423	70,423	70,423
2130	Classified Stipends	750	750	750
2148	Instr Aides Subs - Schl Bus	1,500	1,500	1,500
2199	Instr Aides Oth Miscellaneous	4,000	4,000	4,000
2220	Classfd Hrly Operations/Custodial	-	-	-
2300	Classified Director	110,000	110,000	110,000
2400	Clerical & Office Salaries	156,272	156,272	156,272
2499	Clerical&office Other Misc.	-	-	-
2900	Other Classified Salaries	199,147	199,147	199,147
2960	Student Workers	-	-	-
2999	Other Class Sals Other Misc.	3,700	3,700	3,700
2xxx	Total Classified Salaries	545,792	545,792	545,792

45-day Rev		
2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
810,561	730,053	679,123
55,754	55,754	55,754
1,505,785	1,520,843	1,536,051
2,372,100	2,306,650	2,270,928
107,165	-	-
107,165	-	-
4,734	4,734	4,734
55,475	55,475	55,475
21,186	950	950
81,395	61,159	61,159
3,000	6,000	6,000
19,000	15,000	10,000
92,717	93,412	94,113
102,300	106,700	108,400
154,250	188,000	209,250
-	-	-
371,267	409,112	427,763
2,931,927	2,776,921	2,759,850
763,037	763,037	763,037
5,200	5,200	5,200
8,000	8,000	8,000
110,000	110,000	110,000
886,237	886,237	886,237
70,423	70,423	70,423
750	750	750
1,500	1,500	1,500
72,068	4,000	4,000
-	-	-
110,000	110,000	110,000
156,272	156,272	156,272
-	-	-
199,147	199,147	199,147
-	-	-
3,700	3,700	3,700
613,860	545,792	545,792

Variance		
2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
-	-	-
-	-	-
200,374	131,173	110,699
-	(18)	(18)
(12,386)	(24,852)	(47,346)
187,988	106,303	63,335
44,960	-	-
44,960	-	-
-	-	-
6,788	(1,802)	(1,802)
20,236	-	-
27,024	(1,802)	(1,802)
-	-	-
-	-	-
-	-	-
-	-	-
-	(11,000)	(44,000)
-	-	-
-	(11,000)	(44,000)
259,972	93,501	17,533
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
68,068	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
68,068	-	-

Live Oak Charter School

2020-21 45-day Budget Revise and MYP Variance Analysis

		July 1 / Adopted Bud			45-day Rev			Variance		
Acct	Description	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
3101	Benefits - Strs / Certificated	131,851	130,790	147,771	131,851	130,790	147,771	-	-	-
3201	Benefits - Pers / Certificated	14,453	15,947	17,804	14,453	15,947	17,804	-	-	-
3202	Benefits - Pers / Classified	112,979	124,659	139,177	127,069	124,659	139,177	14,090	-	-
3311	Benefits - OASDI/ Certificated	4,329	4,329	4,329	4,329	4,329	4,329	-	-	-
3312	Benefits - OASDI/ Classified	33,839	33,839	33,839	38,059	33,839	33,839	4,220	-	-
3331	Benefits - Medicare / Cert.	12,850	12,850	12,850	12,850	12,850	12,850	-	-	-
3332	Benefits - Medicare / Class.	7,914	7,914	7,914	8,901	7,914	7,914	987	-	-
3401	H & W Benefits - Certificated	148,111	148,111	148,111	148,111	148,111	148,111	-	-	-
3402	H & W Benefits - Classified	85,948	85,948	85,948	85,948	85,948	85,948	-	-	-
3501	Benefits - SUI / Certificated	1,943	1,943	1,943	1,943	1,943	1,943	-	-	-
3502	Benefits - SUI / Classified	273	273	273	307	273	273	34	-	-
3601	Benefits - Wcomp/ Certificated	12,673	12,673	12,673	12,673	12,673	12,673	-	-	-
3602	Benefits - Wcomp/ Classified	7,805	7,805	7,805	8,778	7,805	7,805	973	-	-
3xxx	Total Benefits	574,968	587,081	620,437	595,272	587,081	620,437	20,304	-	-
1-3	Total Salary & Benefits	2,006,997	2,019,110	2,052,466	2,095,369	2,019,110	2,052,466	88,372	-	-
	Memo: % of Total Expenditures	75.1%	75.2%	74.9%	74.4%	75.2%	74.8%	61.7%	0.0%	0.0%
4110	Textbooks	500	500	5,000	500	500	5,000	-	-	-
4210	Books Other Than Textbooks	1,500	2,000	2,000	1,500	2,000	2,000	-	-	-
4300	Materials & Supplies	-	1,500	1,500	-	1,500	1,500	-	-	-
4310	Instructional Mat'ls & Supplies	18,782	20,750	20,750	18,782	20,750	20,750	-	-	-
4340	Computer Software & Related Exp	1,400	1,400	1,400	1,400	1,400	1,400	-	-	-
4350	Office Supplies	7,000	7,000	7,000	7,000	7,000	7,000	-	-	-
4353	Duplicating Costs	750	750	750	750	750	750	-	-	-
4370	Custodial Supplies	4,500	4,750	5,000	4,500	4,750	5,000	-	-	-
4390	Other Supplies	31,140	44,400	44,600	31,140	44,400	44,600	-	-	-
4400	Non-capitalized Equipment	40,000	8,000	8,000	40,000	8,000	8,000	-	-	-
4710	Food Purchases - Nutrition Prgms	8,000	14,000	14,000	8,000	14,000	14,000	-	-	-
4xxx	Total Books and Supplies	113,572	105,050	110,000	113,572	105,050	110,000	-	-	-
5200	Travel & Conferences	7,250	12,250	12,250	7,250	12,250	12,250	-	-	-
5300	Dues & Memberships	3,300	3,500	3,700	3,300	3,500	3,700	-	-	-
5450	Other Insurance Costs (Prop&Liab	19,500	20,000	20,500	19,500	20,000	20,500	-	-	-
5520	Electricity/Utilities	27,000	31,000	32,000	27,000	31,000	32,000	-	-	-
5530	Water	15,000	15,500	16,000	15,000	15,500	16,000	-	-	-
5560	Waste Disposal	6,300	6,500	6,700	6,300	6,500	6,700	-	-	-
5600	Rentals And Leases	180,900	180,900	180,900	180,900	180,900	180,900	-	-	-
5630	Repairs	16,500	7,500	7,500	16,500	7,500	7,500	-	-	-
5632	Copier Repairs, Ops, & Maintenance	2,000	2,000	2,000	2,000	2,000	2,000	-	-	-
5800	Other Svcs & Oper Expenditures	80,841	81,503	93,076	135,721	82,567	93,709	54,880	1,063	633

		July 1 / Adopted Bud			45-day Rev			Variance		
Acct	Description	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP	2020/21 Orig Bud	2021/22 MYP	2022/23 MYP
5817	SCOE Data Processing Charges	9,300	9,400	9,500	9,300	9,400	9,500	-	-	-
5818	SCOE A/V Service	950	950	950	950	950	950	-	-	-
5821	Audit Costs	11,000	11,500	12,000	11,000	11,500	12,000	-	-	-
5823	Legal Costs	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-
5825	Advertisement	2,000	2,000	2,000	2,000	2,000	2,000	-	-	-
5830	Professional/Consultant Svcs	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-
5860	Other Employment Costs	500	500	500	500	500	500	-	-	-
5862	Fingerprinting Costs	1,175	2,250	2,250	1,175	2,250	2,250	-	-	-
5911	Telephone	4,200	4,300	4,400	4,200	4,300	4,400	-	-	-
5940	Internet & Online Services	8,500	7,500	7,700	8,500	7,500	7,700	-	-	-
5950	Postage	2,250	2,250	2,250	2,250	2,250	2,250	-	-	-
5xxx	Total Services and Contracts	404,466	407,303	422,176	459,346	408,367	422,809	54,880	1,063	633
6900	Depreciation Exp	1,757	1,757	1,757	1,757	1,757	1,757	-	-	-
7141	Transfers to District/Other LEA's	145,000	150,100	155,400	145,000	150,100	155,400	-	-	-
EXP	Total Expenditures	2,671,792	2,683,320	2,741,799	2,815,044	2,684,383	2,742,432	143,252	1,063	633
								-	-	-
Surplus / (Deficit)		163	100	518	116,883	92,538	17,418	116,720	92,438	16,900
								-	-	-
* Beginning Fund Balance		427,010	427,173	427,273	427,010	543,893	636,431	-	116,720	209,158
Surplus / (Deficit)		163	100	518	116,883	92,538	17,418	116,720	92,438	16,900
Ending Fund Balance		427,173	427,273	427,791	543,893	636,431	653,849	116,720	209,158	226,058
- Less: Net Investment in Capital		(5,271)	(3,514)	(1,757)	(5,271)	(3,514)	(1,757)	-	-	-
- Less EFB Restricted								-	-	-
Unrestr EFB / Net Position		421,902	423,759	426,034	538,622	632,917	652,092	116,720	209,158	226,058
% of Total Expenditures		15.8%	15.8%	15.5%	19.1%	23.6%	23.8%	3.3%	7.8%	8.2%
# Mos Avg Exp		1.89	1.90	1.86	2.30	2.83	2.85	0.40	0.93	0.99
* Memo: Ties to SACS (2nd Int)										

1. Base Case Budget Assumptions

- 1 "May Revise" LCFF Assumptions (~10% reduction from 2nd Interim 19-20)
 - No "effective COLA" over 3-year MYP / No LCFF Funding increases
- 2 Enrollment/ADA at "JT Optimistic" level [Update 6/23 - 20-21 ADA set to P2 19-20]
- 3 Not including additional potential Federal revenue / "Learning Loss Mitigation" funding (CARES or HEROES)
- 4 Full Lottery Funding
- 5 AfterCare Revenue set at Breakeven (may require increase in pricing or reduction in costs)
- 6 Reduced Foundation Grant levels for all three years
- 7 Salary Freeze for 3-year MYP (tied to LCFF Freeze / No COLA)
- 8 Certificated Staffing Unchanged
- 9 Major Staffing Cuts to Aides and Assistants (Class Aides, ACT, Other, Spec Proj, After Care): All 3 Yrs
- 10 Slight FTE Reductions for Spec Teachers, Food Svc, & Math
- 11 STRS / PERS rate reductions for 20-21 and 21-22 (per May Revise)
- 12 School Contributions to Health & Welfare Plans unchanged
- 13 Updated H&W Costs based on revised eligibility at new FTE and Staffing Levels
- 14 Reductions/Cuts in Base-Level Operating Cost assumptions
 - a) Reduced Facilities Rental Cost (no Annex)
 - b) Elimination of Field Trips for 2020-21
 - c) 20% Reduction in Programs and Supplies Costs for 20-21
- 15 Add'l Costs Not Included for COVID-related Op Requirements (PPE, Add'l Cleaning, HW Stations, etc.)
- 16 New SCOE Network Costs and WiFi Bridge Project (20-21) included
- 17 Assume 3.5% increase/year in billed PCS Costs (Nurse/SpEd)

	2020-21	2021-22	2022-23	MYP Total
Base Budget: 20-21 Draft Budget Surplus/(Deficit)	1,048	(10,900)	(43,482)	(53,334)
2. Risk/Opp included in Final Budget				
1 Include CARES Funding - SpEd Count	62,205			62,205
2 Lottery Income Shortfall (15%)	(8,590)			(8,590)
3 COVID Operating Cost Contingency (Add'l Cleaning Costs)	(21,500)			(21,500)
4 Chromebooks for Distance Learning	(33,000)			(33,000)
5 Charter Foundation LT Fund Grant		11,000	44,000	55,000
Subtotal: Budget Revisions	(885)	11,000	44,000	54,115
3. July 1 Adopted Budget ["May Revise" Assumptions/Breakeven MYP]				
July1 / Adopted Budget: Surplus / Deficit	163	100	518	781

4. Memo: Revised State Budget Proposal (6/23/20) and Other Updated Assumptions

1 Restore LCFF Funding (0 COLA, 3% Cut 21-22, 1.5% cut 22-23) @ 19-20 ADA	187,988	106,303	63,335	357,626
2 CARES#1 One-Time Rev - SpEd Count [\$62,205 included - see above]	1,896			1,896
3 CARES#2 One-Time Rev - Supp&Conc	26,579			26,579
4 CARES#3 One-Time Rev - LCFF Base	36,721			36,721
5 Lottery Revenue Revision (\$150 & \$49 / ADA)	6,788	(1,802)	(1,802)	3,184
6 Increased COVID Cost Contingency	(53,000)			(53,000)
7 Increase RTI Aide FTE (2.125 FTE)	(88,372)			(88,372)
8 Other Costs	(1,880)	(1,063)	(633)	(3,576)
9 Charter Foundation LT Fund Grant Restore		(11,000)	(44,000)	(55,000)
10 Increased State Apportionment Deferrals (Could become CUTS)				-
Subtotal Estimated Impact of State Budget 6/23/20 Changes	116,720	92,438	16,900	226,058

5. 45-Day Budget Revision - DRAFT

45-Day Budget Revision - DRAFT	116,883	92,538	17,418	226,839
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Memo:

\$0 LCFF Cuts (Additional Revenue)	-	71,341	107,063	178,404
Increased State Apportionment Deferrals (Could become CUTS)	(392,629)	-	-	(392,629)
SBA-PPP Loan (Working Capital, could become revenue)	463,200	-	-	463,200

Live Oak Charter School
Fiscal Year 2020-21

Cash Flow Report

Assumes Full PPP Loan Repayment

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH (July=Escape/SACS)		1,013,837	1,169,276	1,145,053	1,057,339	1,085,637	1,077,124	1,106,813	1,078,036	986,820	966,577	856,146	817,271	1,013,837
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		40,528	40,528	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	72,950	810,561
EPA				13,939			13,939			13,939			13,939	55,754
In-Lieu Property Tax			90,347	180,694	120,463	120,463	120,463	120,463	120,463	210,810	105,405	105,405	210,810	1,505,785
Federal Revenues (SpEd)		-	-	-	-	-	-	-	-	-	-	-	-	-
State SpEd / AB602		-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues		-	-	-	-	5,684	77,569	-	-	13,869	-	63,701	27,738	188,560
Local Revenues		-	126	19,311	75,904	11,267	14,523	50,786	10,730	38,437	39,230	59,601	51,353	371,267
Interfund Transfers In														-
TOTAL RECEIPTS		40,528	131,001	286,895	269,317	210,364	299,444	244,199	204,143	350,005	217,585	301,657	376,789	2,931,927
C. DISBURSEMENTS														
Certificated Salaries		4,862	43,999	78,257	80,822	78,122	78,604	78,025	81,537	82,625	80,475	80,271	118,640	886,237
Classified Salaries		12,712	42,411	56,472	54,489	55,104	53,155	51,273	49,004	51,800	53,464	53,026	80,951	613,860
Employee Benefits		7,450	33,111	53,235	53,952	55,064	54,165	52,584	52,980	53,671	53,696	53,798	71,568	595,272
Books and Supplies		11,722	20,432	10,075	11,925	565	22,551	6,750	2,364	5,824	3,683	12,558	5,122	113,572
Services		29,354	15,270	38,676	39,832	30,022	35,232	58,295	10,476	63,390	37,699	41,880	59,221	459,346
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													145,000	145,000
TOTAL DISBURSEMENTS		66,100	155,224	236,715	241,605	218,877	243,706	247,514	196,359	257,310	229,017	241,532	481,086	2,815,044
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(104,000)	104,000											(105,405)	(1,405)
Accounts Rec-State LCFF incl def	(77,011)	77,011							(72,950)	(86,889)	(72,950)	(72,950)	(86,889)	(315,618)
Accounts Rec-State Other (Lottery, etc)	-												(27,738)	(27,738)
Accounts Rec-Fed	-									-			-	-
Accounts Rec-Local/Commercial	(20,000)			20,000									(20,000)	-
Accounts Payable (Commercial)	-													-
Accounts Payable (State/Prop39)	114,061													-
Accounts Payable (PCS)	157,894			(157,894)									168,721	10,827
Capital Assets (Net)	(7,028)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans - SBA	463,200						(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(182,343)
Other	-													-
TOTAL BAL SHEET / PRIOR YR		181,011	-	(137,894)	586	-	(26,049)	(25,463)	(98,999)	(112,938)	(98,999)	(98,999)	(96,774)	(514,520)
E. NET INCREASE/DECREASE (B-C+D)		155,439	(24,223)	(87,714)	28,298	(8,513)	29,689	(28,778)	(91,216)	(20,243)	(110,431)	(38,874)	(201,071)	(397,637)
F. ENDING CASH (A + E)		1,169,276	1,145,053	1,057,339	1,085,637	1,077,124	1,106,813	1,078,036	986,820	966,577	856,146	817,271	616,200	N/A
<i>% of Total Expenditures</i>		41.5%	40.7%	37.6%	38.6%	38.3%	39.3%	38.3%	35.1%	34.3%	30.4%	29.0%	21.9%	

Live Oak Charter School
Fiscal Year 2021-22

Cash Flow Report

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH		616,200	772,366	800,329	756,602	873,033	917,409	890,148	872,098	791,290	791,451	694,753	614,891	616,200
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		36,503	36,503	65,705	65,705	65,705	65,705	65,705	65,705	65,705	65,705	65,705	65,705	730,053
EPA				13,939			13,939			13,939			13,939	55,754
In-Lieu Property Tax			91,251	182,501	121,667	121,667	121,667	121,667	121,667	212,918	106,459	106,459	212,918	1,518,171
Federal Revenues (SpEd)		-	-	-	-	-	-	-	-	-	-	-	-	-
State SpEd / AB602		-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues		-	-	-	-	5,684	13,869	-	-	13,869	-	-	27,738	61,159
Local Revenues		-	146	20,620	83,270	13,053	15,073	54,169	12,431	42,778	40,781	69,050	57,741	409,112
Interfund Transfers In														-
TOTAL RECEIPTS		36,503	127,899	282,765	270,642	206,109	230,252	241,541	199,803	349,208	212,945	241,214	378,040	2,776,921
C. DISBURSEMENTS														
Certificated Salaries		4,862	43,999	78,257	80,822	78,122	78,604	78,025	81,537	82,625	80,475	80,271	118,640	886,237
Classified Salaries		11,302	37,709	50,210	48,447	48,994	47,261	45,588	43,570	46,056	47,536	47,146	71,974	545,792
Employee Benefits		7,347	32,655	52,502	53,209	54,306	53,419	51,861	52,251	52,933	52,957	53,057	70,583	587,081
Books and Supplies		10,843	18,899	9,319	11,030	523	20,859	6,244	2,186	5,387	3,407	11,616	4,737	105,050
Services		26,096	13,575	34,384	35,411	26,690	31,322	51,825	9,313	56,355	33,515	37,232	52,649	408,367
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													150,100	150,100
TOTAL DISBURSEMENTS		60,450	146,838	224,672	229,505	208,635	231,464	234,129	188,857	243,355	217,889	229,322	469,268	2,684,384
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(105,405)	105,405											(106,459)	(1,054)
Accounts Rec-State LCFF incl def)	(392,629)	86,889	72,950	72,950	86,889	72,950			(65,705)	(79,643)	(65,705)	(65,705)	(79,643)	36,229
Accounts Rec-State Other (Lottery, etc)	(27,738)	13,869			13,869								(27,738)	-
Accounts Rec-Fed	-									-			-	-
Accounts Rec-Local/Commercial	(20,000)			20,000									(35,000)	(15,000)
Accounts Payable (Commercial)	-													-
Accounts Payable (State/Prop39)	114,061												(114,061)	(114,061)
Accounts Payable (PCS)	168,721			(168,721)									172,103	3,382
Capital Assets (Net)	(5,271)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans - SBA	280,857	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)		(286,539)
Other	-													-
TOTAL BAL SHEET / PRIOR YR		180,114	46,901	(101,820)	75,295	46,901	(26,049)	(25,463)	(91,754)	(105,692)	(91,754)	(91,754)	(190,213)	(375,286)
E. NET INCREASE/DECREASE (B-C+D)		156,166	27,963	(43,727)	116,432	44,376	(27,261)	(18,050)	(80,807)	160	(96,698)	(79,861)	(281,441)	(282,749)
F. ENDING CASH (A + E)		772,366	800,329	756,602	873,033	917,409	890,148	872,098	791,290	791,451	694,753	614,891	333,451	N/A
% of Total Expenditures		28.8%	29.8%	28.2%	32.5%	34.2%	33.2%	32.5%	29.5%	29.5%	25.9%	22.9%	12.4%	

LCFF Calculator Universal Assumptions						
Live Oak Charter (6119036) - 20-21 Adopt				7/14/2020		
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	-3.00%	-4.50%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	2,177,255	2,177,255	2,111,932	2,079,221	2,177,255	2,177,255
Grade Span Adjustment	106,245	106,245	103,062	101,470	106,245	106,245
Supplemental Grant	90,930	88,600	91,656	90,237	94,491	94,491
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	2,374,430	2,372,100	2,306,650	2,270,928	2,377,991	2,377,991
Total LCFF Entitlement	\$ 2,374,430	\$ 2,372,100	\$ 2,306,650	\$ 2,270,928	\$ 2,377,991	\$ 2,377,991
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 827,800	\$ 810,561	\$ 730,053	\$ 679,123	\$ 770,825	\$ 755,311
EPA (for LCFF Calculation purposes)	55,754	55,754	55,754	55,754	55,754	55,754
Local Revenue Sources:						
8096 - In-Lieu of Property Taxes	1,490,876	1,505,785	1,520,843	1,536,051	1,551,412	1,566,926
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,374,430	\$ 2,372,100	\$ 2,306,650	\$ 2,270,928	\$ 2,377,991	\$ 2,377,991
Basic Aid Status	-	-	-	-	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,374,430	\$ 2,372,100	\$ 2,306,650	\$ 2,270,928	\$ 2,377,991	\$ 2,377,991
EPA Details						
% of Adjusted Revenue Limit - P-2	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 55,754	\$ 55,754	\$ 55,754	\$ 55,754
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	55,754	55,754	55,754	55,754	55,754	55,754
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	5,627	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	290	290	290	290	290	290
Total Enrollment	290	290	290	290	290	290
Unduplicated Pupil Count	60	60	60	60	60	60
Total Unduplicated Pupil Count	60	60	60	60	60	60
Rolling %, Supplemental Grant	19.9100%	19.4000%	20.6900%	20.6900%	20.6900%	20.6900%
Rolling %, Concentration Grant	19.9100%	19.4000%	20.6900%	20.6900%	20.6900%	20.6900%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	132.64	132.64	132.64	132.64	132.64	132.64
Grades 4-6	89.16	89.16	89.16	89.16	89.16	89.16
Grades 7-8	56.97	56.97	56.97	56.97	56.97	56.97
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	278.77	278.77	278.77	278.77	278.77	278.77
Total Actual ADA	278.77	278.77	278.77	278.77	278.77	278.77
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	\$ 90,930	\$ 88,600	\$ 91,656	\$ 90,237	\$ 94,491	\$ 94,491
Current year Percentage to Increase or Improve Se	3.98%	3.88%	4.14%	4.14%	4.14%	4.14%

Live Oak Charter School
100 Gness Concourse, Petaluma CA 94952, 707-762-9020

Resolution Declaring Instructional Method for 2020-2021 School Year

Resolution No. 2020-0811

WHEREAS, Section 34 of Senate Bill 98 ("SB 98"), signed by the Governor on June 29, 2020, addresses the ability of Local Educational Agencies ("LEAs") to offer distance learning in the 2020-2021 school year; and

WHEREAS, Education Code Section 43503 subparagraph (2) of subdivision (a) was added by SB 98 to allow LEAs to offer distance learning under either of the following circumstances:

“(A) On a local educational agency or school-wide level as a result of an order or guidance from a state public health officer or a local public health officers.

(B) For pupils who are medically fragile or would be put at risk by in-person instruction, who are self-quarantining because of exposure to COVID-19.”; and

WHEREAS, on June 26, 2020, both the State Senate and Assembly issued letters to the Senate Journal for the purpose of clarifying the intent of SB 98, as it relates to distance learning (“Clarifying Letters”); and

WHEREAS, the Clarifying Letters state that Section 34 of SB 98 was intended to provide LEAs with flexibility in determining how K-12 instruction would be provided to meet the needs of students, families and the community during the COVID-19 pandemic such that LEAs would have discretion to adopt a distance learning, hybrid, or mixed-delivery instructional model; and

WHEREAS, both the State Senate and Assembly acknowledged in the Clarifying Letters that while the intent of the Legislature was for LEAs to offer in-person instruction in the 2020-2021 school year to the greatest extent possible, Education Code Section 43503(a)(2)(A) was not intended to require an LEA to seek out or receive approval from a state or local public health officer prior to adopting a distance learning model, but to simply consult and collaborate with state or local public health officials in making this determination; and

WHEREAS, the Clarifying Letters also stated that it was not the Legislature’s intention to prevent an LEA from adopting a distance learning, hybrid or mixed-delivery instructional model to ensure safety, but rather to give LEAs flexibility to determine what instructional model the LEA will adopt during the COVID-19 pandemic, taking into account the needs of their students and staff, and their available infrastructure, provided the model adheres to an applicable state or local public health order or guidance; and

WHEREAS, the June 12, 2020, Sonoma County Roadmap to Reopening Schools incorporates the state and local public health guidance that Sonoma County LEAs must follow; and

WHEREAS, the Governing Board of Live Oak Charter School has reviewed the Sonoma County Roadmap to Reopening Schools in determining which instructional model best meets the needs of the District, its students and staff, in light of the District's available infrastructure and safety concerns.

NOW THEREFORE, BE IT RESOLVED THAT, the Governing Board of Live Oak Charter School has determined that at this time in-person direct instruction cannot be provided in compliance with the Sonoma County Roadmap to Reopening Schools.

BE IT FURTHER RESOLVED THAT, the Governing Board of Live Oak Charter School has determined that in-person direct instruction will not be offered as an available instructional model from August 17, 2020 through September 30, 2020.

BE IT FURTHER RESOLVED THAT, the Governing Board of Live Oak Charter School will be offering the following instructional methods during the 2020-2021 school year:

- Distance learning
- Site-based instruction (as permitted by public health regulations and collective bargaining agreement)
- Hybrid model of distance learning and site-based instruction

PASSED AND ADOPTED by the Governing Board of Live Oak Charter School as its meeting on the 11th day of August, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Stacy Ito
Secretary
Live Oak Charter School