

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

Agenda for the Regular Meeting of the Board of Directors Live Oak Charter School
Handwork Room room
March 12, 2020
6:30pm

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. Committee reports
 - a. Executive Committee (Sarah Grossi)
 - b. Finance Committee (James Jensen)
2. Executive Director Report (Justin Tomola)
3. Foundation Report (Sarah Grossi)

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 February 13, 2020 regular board meeting
2. Monthly financials for February 2020

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

1. Second interim budget (James Jensen)
2. Looping policy (Justin Tomola)
3. Credit Card and Safety Plan (Justin Tomola)

E. The board will consider the following for discussion

1. 2019-20 Parent Survey (Daniella Baker, Sarah Grossi)
2. Anticipated board openings for 2019/20 year (Sarah Grossi)

CLOSED SESSION

F. Pursuant to Government Code 54956.8 Conference with Real Property Negotiator
Property: 100 Gness Concourse, Petaluma; Negotiating Parties: Sonoma-Marín Fair; under
negotiation: price and terms

G. Pursuant to Government Code 54957: Public Employee Contracts

OPEN SESSION

Report on actions taken in closed session

ADJOURNMENT

LIVE OAK CHARTER SCHOOL
100 GROSS CONCOURSE PETALUMA, CA 94952 • (707) 762-9020

Agenda for the Regular Meeting of the Board of Directors Live Oak Charter School
Handwork Room room
February 13, 2020
6:30pm

Present

Sarah Grossi (SG) Chair
Josh Kizner (JK) Director
James Jensen (JJ) Treasurer
Erin Wrightsman (EW) Director
Daniella Baker (DB) Director
Justin Tomola (JT) Executive Director
Chris Fox (CF) Director

Absent

Stacy Ito (SI) Secretary
Chris Fox (CF) Director

OPENING 6:30 pm

PUBLIC COMMENT

- 1) Music program – Families appreciate the music program. There is concern with the burnout of the teacher. Suggestion for music classes to be smaller or to have a fully qualified assistant that can read music and tune instruments. Suggestion to consider charge for the instrument rental – maintenance is expensive and students do not take good care of the instrument. Advise to either cut the music program or find a way to support it, but the parent wants to save the program.

OPEN SESSION

A. Approve the agenda -- Move: JJ, 2nd EW, Favor: DB, SG, JK

B. Reports

1. Committee reports
 - a. Executive Committee (Sarah Grossi)
 - i. Met and set the agenda for this meeting
 - b. Finance Committee (James Jensen)
 - i. Reviewed the agenda last week and approved the agenda
2. Executive Director Report (Justin Tomola)
 - a. 293 students enrolled – perhaps 295 for 2019-20
 - b. Students Intended to return due in March.

3. Foundation Report

- a. (did not make into the packet) Forwarded to everyone on the board. Amounts have increased slightly from 2018-19 to current year.

Moved Agenda item E1 before C-- Move: EW 2nd JJ, Favor: DB, SG, JK

E. The board will consider the following for discussion

1. Class Looping Policy (Justin Tomola)

- a. Town Hall: 17 families attended, good questions and seemed very supportive.
- b. Lois W. reached out to CGCS and spoke to the ED and the 4th grade teacher. CGCS doing the proposed loop (K, 1-3, 4-5, 6-8) since 2008.

C. Consent Agenda -- Move to approve: EW, 2nd JJ, Favor: DB, SG, JK

- 1. Board minutes for January 16, 2020 regular board meeting
- 2. Monthly financials for January 2020

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

1. Declaration of auditor (James Jensen)

- a. Move to keep same auditor JK, 2nd EW, Favor: SG, DB, JJ

2. IRS Form 990 (James Jensen)

- a. No formal school policy to accept this Form 990, very routine and how you correctly prepare tax return
- b. Move to Approve and endorse the Form 990 for 2018-19 Move JJ, EW 2nd, SG, DB, JK

E. The board will consider the following for discussion

~~2. Class Looping Policy (Justin Tomola)~~ *Moved to before item C*

3. Facilities update (Justin Tomola)

- a. Reported on City of Petaluma meeting regarding the future of the FG and the "what if" scenarios for the 55 acres. Peggy the City Manager, said just because on the scenarios there is no school listed does not mean that it is not a possibility.
- 4. 2019-20 Parent Survey (Daniella Baker, Sarah Grossi)
- 5. Anticipated board openings for 2019/20 year (Sarah Grossi)

CLOSED SESSION

F. Pursuant to Government Code 54956.8 Conference with Real Property Negotiator
Property: 100 Gness Concourse, Petaluma; Negotiating Parties: Sonoma-Marin Fair; under negotiation: price and terms

G. Pursuant to Government Code 54957: Public Employee Contracts

OPEN SESSION

No actions to report

ADJOURNMENT 9:15pm

Balances through 02/29/2020

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	694,367.00		410,086.30	284,280.70
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	30,536.00	31,104.00		18,601.83	12,502.17
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	38,045.00	38,053.00		22,485.19	15,567.81
	Total for Object 1100 and Expense accounts	764,523.00	763,524.00	.00	451,173.32	312,350.68
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	9,000.00	11,000.00		7,700.00	3,300.00
	Total for Object 1130 and Expense accounts	9,000.00	11,000.00	.00	7,700.00	3,300.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		4,680.00	3,320.00
	Total for Object 1148 and Expense accounts	8,000.00	8,000.00	.00	4,680.00	3,320.00
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	33,000.00	33,000.00		20,625.00	12,375.00
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	77,000.00	77,000.00		48,125.10	28,874.90
	Total for Object 1300 and Expense accounts	110,000.00	110,000.00	.00	68,750.10	41,249.90
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	206,072.00	229,440.00		131,950.30	97,489.70
62- 0000- 0- 5770- 1190- 2100- 000- 0000	Instructional A,Spec Ed-o	18,182.00	17,474.00		10,231.19	7,242.81
	Total for Object 2100 and Expense accounts	224,254.00	246,914.00	.00	142,181.49	104,732.51
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	6,013.00	1,500.00		1,165.01	334.99
	Total for Object 2148 and Expense accounts	6,013.00	1,500.00	.00	1,165.01	334.99
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	9,000.00	9,000.00		6,760.93	2,239.07
	Total for Object 2199 and Expense accounts	9,000.00	9,000.00	.00	6,760.93	2,239.07
Object 2220 - Classfd Hrly Cu						
62- 0000- 0- 1110- 8200- 2220- 000- JAN	Classfd Hrly Cu,Operation	12,024.00	3,549.00		2,097.16	1,451.84
	Total for Object 2220 and Expense accounts	12,024.00	3,549.00	.00	2,097.16	1,451.84
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	39,600.00	39,600.00		24,750.00	14,850.00
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	70,400.00	70,400.00		44,000.10	26,399.90
	Total for Object 2300 and Expense accounts	110,000.00	110,000.00	.00	68,750.10	41,249.90
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	35,000.00	35,500.00		22,375.10	13,124.90

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

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

ESCAPE ONLINE

Page 1 of 12

Page 1 of 12

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2400 - Clerical & Offi (continued)						
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	128,298.00	125,522.00		80,044.85	45,477.15
Total for Object 2400 and Expense accounts		163,298.00	161,022.00	.00	102,419.95	58,602.05
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	13,300.00	13,300.00		7,859.15	5,440.85
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	131,846.00	132,734.00		78,433.94	54,300.06
62- 0000- 0- 1110- 2420- 2900- 000- LI BR	Other Classifie,Instructi	9,310.00	9,310.00		5,501.47	3,808.53
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	88,050.00	94,700.00		55,673.02	39,026.98
Total for Object 2900 and Expense accounts		242,506.00	250,044.00	.00	147,467.58	102,576.42
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		3,047.69	47.69
Total for Object 2999 and Expense accounts		.00	3,700.00	.00	3,194.95	505.05
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	5,643.00	5,643.00		3,526.80	2,116.20
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	126,171.00	116,297.00		68,505.83	47,791.17
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	13,167.00	13,167.00		8,229.45	4,937.55
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,383.00	5,383.00		3,180.97	2,202.03
Total for Object 3101 and Expense accounts		150,364.00	140,490.00	.00	83,443.05	57,046.95
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	6,265.00	6,265.00		3,702.01	2,562.99
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	7,504.00	7,504.00		4,434.30	3,069.70
Total for Object 3201 and Expense accounts		13,769.00	13,769.00	.00	8,136.31	5,632.69
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	2,623.00	2,623.00		1,549.86	1,073.14
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	6,902.00	6,902.00		4,314.00	2,588.00
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	7,810.00	7,810.00		4,881.00	2,929.00
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	67,080.00	71,623.00		40,562.11	31,060.89
62- 0000- 0- 1110- 2420- 3202- 000- LI BR	Benefits - Pers,Instructi	1,836.00	1,836.00		1,084.98	751.02
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	23,565.00	23,565.00		15,010.58	8,554.42
62- 0000- 0- 5770- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	3,586.00	3,555.00		2,017.64	1,537.36
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	13,884.00	13,884.00		8,677.20	5,206.80
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	17,364.00	19,225.00		11,477.93	7,747.07
Total for Object 3202 and Expense accounts		144,650.00	151,023.00	.00	89,575.30	61,447.70
Object 3311 - Benefits - Oasd						

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

ESCAPE ONLINE

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

Page 2 of 12

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,797.00	1,867.00		1,255.02	611.98
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,153.00	2,153.00		1,274.94	878.06
Total for Object 3311 and Expense accounts		3,950.00	4,020.00	.00	2,529.96	1,490.04
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	825.00	825.00		487.24	337.76
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,114.00	2,122.00		1,345.48	776.52
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,321.00	2,321.00		1,453.30	867.70
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	21,208.00	21,859.00		12,826.49	9,032.51
62- 0000- 0- 1110- 2420- 3312- 000- LI BR	Benefits - Oasd,Instructi	577.00	577.00		341.12	235.88
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	7,823.00	7,628.00		4,878.47	2,749.53
62- 0000- 0- 1110- 8200- 3312- 000- JANI	Benefits - Oasd,Operation	745.00	220.00		130.00	90.00
62- 0000- 0- 5770- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	1,127.00	1,127.00		643.42	483.58
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,127.00	4,127.00		2,583.65	1,543.35
62- 9033- 0- 8500- 5900- 3312- 000- care	Benefits - Oasd,Other Com	5,381.00	5,979.00		3,598.23	2,380.77
Total for Object 3312 and Expense accounts		46,248.00	46,785.00	.00	28,287.40	18,497.60
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	479.00	455.00		285.22	169.78
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	11,010.00	9,635.00		5,726.33	3,908.67
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,117.00	1,061.00		665.60	395.40
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	449.00	449.00		265.75	183.25
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	504.00	504.00		298.19	205.81
Total for Object 3331 and Expense accounts		13,559.00	12,104.00	.00	7,241.09	4,862.91
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	193.00	193.00		114.01	78.99
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	494.00	496.00		314.61	181.39
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	543.00	543.00		339.85	203.15
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	5,960.00	5,112.00		2,999.91	2,112.09
62- 0000- 0- 1110- 2420- 3332- 000- LI BR	Benefits - Medi,Instructi	135.00	135.00		79.69	55.31
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	1,830.00	1,784.00		1,140.91	643.09
62- 0000- 0- 1110- 8200- 3332- 000- JANI	Benefits - Medi,Operation	174.00	51.00		30.42	20.58
62- 0000- 0- 5770- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	264.00	264.00		150.45	113.55
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	965.00	965.00		604.25	360.75
62- 9033- 0- 8500- 5900- 3332- 000- care	Benefits - Medi,Other Com	1,508.00	1,398.00		841.64	556.36
Total for Object 3332 and Expense accounts		12,066.00	10,941.00	.00	6,615.74	4,325.26

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

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

ESCAPE ONLINE

Page 3 of 12

Page 3 of 12

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	3,740.00	3,810.00		2,244.29	1,565.71
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	136,720.00	136,590.00		80,736.78	55,853.22
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	8,727.00	8,889.00		5,236.72	3,652.28
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,547.00	5,541.00		3,264.46	2,276.54
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,368.00	7,360.00		4,335.77	3,024.23
Total for Object 3401 and Expense accounts		162,102.00	162,190.00	.00	95,818.02	66,371.98
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	6,933.00	6,927.00		4,318.35	2,608.65
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	4,867.00	4,862.00		3,030.90	1,831.10
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	27,879.00	38,797.00		21,755.70	17,041.30
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	21,955.00	21,937.00		14,110.29	7,826.71
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	8,652.00	8,644.00		5,388.15	3,255.85
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	18,086.00	15,865.00		9,225.44	6,639.56
Total for Object 3402 and Expense accounts		88,372.00	97,032.00	.00	57,828.83	39,203.17
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	17.00	16.00		9.83	6.17
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,864.00	1,832.00		358.91	1,473.09
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	39.00	37.00		22.92	14.08
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00		9.26	5.74
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	17.00	17.00		10.23	6.77
Total for Object 3501 and Expense accounts		1,952.00	1,917.00	.00	411.15	1,505.85
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	7.00	7.00		3.90	3.10
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	17.00	17.00		10.78	6.22
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	19.00	19.00		11.75	7.25
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	171.00	176.00		103.45	72.55
62- 0000- 0- 1110- 2420- 3502- 000- LI BR	Benefits - Sui,Instructio	5.00	5.00		2.73	2.27
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	63.00	62.00		39.42	22.58
62- 0000- 0- 1110- 8200- 3502- 000- JANI	Benefits - Sui,Operations	6.00	2.00		1.04	.96
62- 0000- 0- 5770- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	9.00	9.00		5.23	3.77
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	33.00	33.00		20.80	12.20
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	43.00	48.00		29.07	18.93
Total for Object 3502 and Expense accounts		373.00	378.00	.00	228.17	149.83
Object 3601 - Benefits - Wcom						

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

ESCAPE ONLINE

Our Display: NP Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Page 4 of 12

Page 4 of 12

012 - Live Oak Charter School Generated for Kim Anderson (KANDERSON), Mar. 9 2020 10:23AM

Balances through 02/29/2020

Fiscal Year 2019/20

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		305.25	182.75
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	10,552.00	10,552.00		6,252.56	4,299.44
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,140.00	1,140.00		712.20	427.80
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	466.00	466.00		275.34	190.66
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	563.00	563.00		332.67	230.33
Total for Object 3601 and Expense accounts		13,209.00	13,209.00	.00	7,878.02	5,330.98
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- 0000	Benefits - Wcom,Food Serv	197.00	197.00		116.35	80.65
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	518.00	525.00		331.25	193.75
62- 0000- 0- 0000- 7300- 3602- 000- 0000	Benefits - Wcom,Fiscal Se	586.00	586.00		366.30	219.70
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	5,090.00	5,516.00		3,231.27	2,284.73
62- 0000- 0- 1110- 2420- 3602- 000- 0000	Benefits - Wcom,Instructi	138.00	138.00		81.38	56.62
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	1,899.00	1,858.00		1,184.60	673.40
62- 0000- 0- 1110- 8200- 3602- 000- 0000	Benefits - Wcom,Operation	178.00	53.00		30.94	22.06
62- 0000- 0- 5770- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	269.00	269.00		153.59	115.41
62- 0000- 0- 7110- 7300- 3602- 000- 0000	Benefits - Wcom,Fiscal Se	1,042.00	1,042.00		651.15	390.85
62- 9033- 0- 8500- 5900- 3602- 000- 0000	Benefits - Wcom,Other Com	1,303.00	1,446.00		869.09	576.91
Total for Object 3602 and Expense accounts		11,220.00	11,630.00	.00	7,015.92	4,614.08
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	5,500.00	3,500.00			3,500.00
Total for Object 4110 and Expense accounts		5,500.00	3,500.00	.00	.00	3,500.00
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	1,000.00	1,000.00		211.99	788.01
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	1,000.00	1,000.00		464.12	535.88
Total for Object 4210 and Expense accounts		2,000.00	2,000.00	.00	676.11	1,323.89
Object 4300 - Materials & Sup						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	1,000.00	1,000.00		400.36	599.64
Total for Object 4300 and Expense accounts		1,000.00	1,000.00	.00	400.36	599.64
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		490.49	509.51
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	588.00			588.00

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 No: Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Page 5 of 11

Page 5 of 11

Page 5 of 12

012- Live Oak Charter School for Kim Anderson (KANDERSON), Mar 9 2020 10:23AM

Balances through 02/29/2020

Fiscal Year 2019/20

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			750.00
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	6,000.00	6,000.00		3,293.24	2,706.76
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		1,917.86	82.14
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		144.44	355.56
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	408.00	408.00		93.83	314.17
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	5,162.00		135.25	5,026.75
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,000.00	1,000.00		809.43	190.57
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,000.00	1,000.00		763.88	236.12
Total for Object 4310 and Expense accounts		26,508.00	26,508.00	.00	14,288.24	12,219.76
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		655.74	844.26
Total for Object 4340 and Expense accounts		400.00	1,905.00	.00	1,030.73	874.27
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	7,000.00		2,729.89	4,270.11
Total for Object 4350 and Expense accounts		7,000.00	7,000.00	.00	2,729.89	4,270.11
Object 4353 - Duplicating Cos						
62- 0000- 0- 1110- 2700- 4353- 000- 0000	Duplicating Cos,School Ad	4,000.00	1,750.00		418.91	1,331.09
Total for Object 4353 and Expense accounts		4,000.00	1,750.00	.00	418.91	1,331.09
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,000.00	4,000.00		3,339.03	660.97
Total for Object 4370 and Expense accounts		4,000.00	4,000.00	.00	3,339.03	660.97
Object 4390 - Other Supplies						
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		291.13	1,208.87
62- 0000- 0- 1110- 1000- 4390- 000- 2020	Other Supplies,Instructio	800.00	800.00		110.02	689.98
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		502.66	697.34

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

Page 6 of 12

Page 6 of 12

Page 6 of 12

Live Oak Charter School - 012 - Live Oak Charter School - Kim Anderson (KANDERSON) Generated for Kim Anderson (KANDERSON), Mar 9 2020 10:23AM

Balances through 02/29/2020

Fiscal Year 2019/20

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		291.54	908.46
62- 0000- 0- 1110- 1000- 4390- 000- 2024	Other Supplies,Instructio	800.00	800.00		608.64	191.36
62- 0000- 0- 1110- 1000- 4390- 000- 2025	Other Supplies,Instructio	800.00	800.00		74.51	725.49
62- 0000- 0- 1110- 1000- 4390- 000- 2026	Other Supplies,Instructio	800.00	800.00		516.24	283.76
62- 0000- 0- 1110- 1000- 4390- 000- 2027	Other Supplies,Instructio	1,200.00	1,200.00		750.11	449.89
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		31.97	468.03
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	3,200.00	3,200.00		1,918.01	1,281.99
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	3,200.00	3,200.00		2,111.80	1,088.20
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	750.00	750.00		562.34	187.66
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	750.00	750.00		272.01	477.99
62- 0000- 0- 1110- 1000- 4390- 000- MUSC	Other Supplies,Instructio	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	4,000.00		663.27	3,336.73
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		226.10	273.90
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,000.00	1,000.00			1,000.00
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		2,614.70	1,385.30
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	1,000.00	1,000.00		235.76	764.24
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	4,000.00		1,365.85	2,634.15
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00		26.35	3,973.65
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		1,634.21	2,365.79
62- 9038- 0- 1110- 1000- 4390- 000- LOVE	Other Supplies,Instructio	4,000.00	2,045.00		1,313.42	731.58
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	1,500.00		401.88	1,098.12
Total for Object 4390 and Expense accounts		52,500.00	47,538.00	.00	17,418.32	30,119.68
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00
62- 0000- 0- 1110- 1000- 4400- 000- MUSC	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	5,798.00	.00	4,797.81	1,000.19
Object 4710 - Food Purchases						
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi				6,246.80	6,246.80-
Total for Object 4710 and Expense accounts		.00	.00	.00	6,246.80	6,246.80-
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,000.00	1,000.00		451.35	548.65

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 No: Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Page 7 of 12

Balances through 02/29/2020

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 (continued)						
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	11,000.00	14,538.00		6,347.78	8,190.22
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		283.04	216.96
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		144.85	855.15
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	1,500.00	1,500.00		677.02	822.98
Total for Object 5200 and Expense accounts		15,000.00	18,538.00	.00	7,904.04	10,633.96
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,000.00	3,300.00		2,400.00	900.00
Total for Object 5300 and Expense accounts		3,000.00	3,300.00	.00	2,400.00	900.00
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	25,000.00		19,364.83	5,635.17
Total for Object 5520 and Expense accounts		25,000.00	25,000.00	.00	19,364.83	5,635.17
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	10,000.00	10,000.00		8,781.26	1,218.74
Total for Object 5530 and Expense accounts		10,000.00	10,000.00	.00	8,781.26	1,218.74
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	4,000.00	6,500.00		3,402.58	3,097.42
Total for Object 5560 and Expense accounts		4,000.00	6,500.00	.00	3,402.58	3,097.42
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		5,825.30	1,825.30-
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	7,000.00	7,000.00		5,163.94	1,836.06
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	175,000.00	164,400.00		122,025.00	42,375.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	13,000.00	13,000.00		9,825.82	3,174.18
Total for Object 5600 and Expense accounts		199,000.00	188,400.00	.00	142,840.06	45,559.94
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	28,500.00		4,791.74	23,708.26
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	201,827.00	.00	178,118.74	23,708.26
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
Total for Object 5632 and Expense accounts		2,000.00	2,000.00	.00	1,179.10	820.90

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 Break Lvl =)

Page 8 of 12

Page 8 of 12

Page 8 of 12

012 - Live Oak Charter School (KANDERSON) Generated for Kim Anderson (KANDERSON), Mar 9 2020 10:23AM

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 5800 - Other Svcs & Op						
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	20,000.00	20,000.00		3,682.00	16,318.00
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		694.21	344.21-
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	4,000.00		1,849.08	2,150.92
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- MJSC	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		12,515.00	7,485.00
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	8,000.00	16,000.00		11,200.00	4,800.00
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	4,000.00		8,142.66	4,142.66-
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	18,000.00	18,000.00		12,858.40	5,141.60
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	1,600.00	1,600.00		1,579.31	20.69
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00		1,080.00	330.00-
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	5,000.00	5,000.00		3,630.00	1,370.00
Total for Object 5800 and Expense accounts		107,600.00	119,600.00	.00	60,480.66	59,119.34
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	2,750.00	2,750.00			2,750.00
Total for Object 5817 and Expense accounts		2,750.00	2,750.00	.00	.00	2,750.00
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		9,500.00		10,630.00	1,130.00-
Total for Object 5821 and Expense accounts		7,000.00	9,500.00	.00	10,630.00	1,130.00-
Object 5823 - Legal Costs						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	6,000.00		5,401.50	598.50
Total for Object 5823 and Expense accounts		5,000.00	6,000.00	.00	5,401.50	598.50
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		300.00	700.00
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	1,000.00	1,000.00		62.05	937.95
Total for Object 5825 and Expense accounts		2,000.00	2,000.00	.00	362.05	1,637.95
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		105.80	394.20

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, Digit = 0, Page No: Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Page 9 of 12

Page 9 of 12

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Object 5860 and Expense accounts	500.00	500.00	105.80	105.80	394.20
Object 5862 - Fingerprinting						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	2,250.00		1,161.00	1,089.00
	Total for Object 5862 and Expense accounts	2,250.00	2,250.00		1,161.00	1,089.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	4,200.00	4,200.00		5,571.50	1,371.50-
	Total for Object 5911 and Expense accounts	4,200.00	4,200.00		5,571.50	1,371.50-
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	20,000.00	20,000.00		12,306.23	7,693.77
	Total for Object 5940 and Expense accounts	20,000.00	20,000.00		12,306.23	7,693.77
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		1,165.69	1,084.31
	Total for Object 5950 and Expense accounts	2,250.00	2,250.00		1,165.69	1,084.31
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		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	126,000.00		4,227.00	121,773.00
	Total for Object 7141 and Expense accounts	126,000.00	126,000.00		4,227.00	121,773.00

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	553,197.00	317,976.00
	Total for Object 8011 and Revenue accounts	865,745.00	871,173.00	553,197.00	317,976.00
Object 8012 - EPA					
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	56,154.00	56,154.00	27,766.00	28,388.00
	Total for Object 8012 and Revenue accounts	56,154.00	56,154.00	27,766.00	28,388.00
Object 8019 - Revenue Limit S					
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestic			41,017.00-	41,017.00
	Total for Object 8019 and Revenue accounts	.00	.00	41,017.00-	41,017.00
Object 8096 - In Lieu Of Prop					
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestic	1,463,724.00	1,463,724.00	825,926.00	637,798.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestic			49,898.00	49,898.00-

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

Page 10 of 12

Page 10 of 12

Page 10 of 12

Balances through 02/29/2020

Fiscal Year 2019/20

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Total for Object 8096 and Revenue accounts		1,463,724.00	1,463,724.00	875,824.00	587,900.00
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	14,645.36	28,312.64
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot			915.89	915.89-
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	14,881.00	15,162.00	70.54	15,091.46
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -			1,632.48	1,632.48-
Total for Object 8560 and Revenue accounts		57,277.00	58,120.00	17,264.27	40,855.73
Object 8590 - All Other State					
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric			5.00	5.00-
Total for Object 8590 and Revenue accounts		.00	.00	5.00	5.00-
Object 8634 - Food Services S					
62- 0000- 0- 0000- 0000- 8634- 000- FOOD	Food Services S,Unrestric		12,000.00	5,842.25	6,157.75
Total for Object 8634 and Revenue accounts		.00	12,000.00	5,842.25	6,157.75
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	18,590.00	14,400.00	5,788.15	8,611.85
Total for Object 8660 and Revenue accounts		18,590.00	14,400.00	5,788.15	8,611.85
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	110,000.00	92,850.00	61,904.00	30,946.00
Total for Object 8677 and Revenue accounts		110,000.00	92,850.00	61,904.00	30,946.00
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	145,000.00	145,000.00	82,421.68	62,578.32
Total for Object 8689 and Revenue accounts		145,000.00	145,000.00	82,421.68	62,578.32
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	3,000.00	12,710.00	10,104.61	2,605.39
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	46,653.45	178,346.55
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- 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 -			2,000.00	2,000.00-

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, Page No: Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

Page 11 of 11

Page 11 of 11

Page 11 of 12

012 - Live Oak Charter School for Kim Anderson Generated for Kim Anderson (KANDERSON), Mar 9 2020 10:23AM

Balances through 02/29/2020

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- 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	244,460.00		63,808.06	180,651.94
Object 8980 - Contribute From						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	4,985.00-	6,959.00-			6,959.00-
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	4,265.00-	5,661.00			5,661.00
62- 9038- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Grants -	9,000.00	1,048.00			1,048.00
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	429,598.00			
Total for Object 9790 and Ending Balance accounts		566,606.00	429,598.00	.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	459,908.38
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	680,095.34
Total for Org 012 - Live Oak Charter School						
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Budgeted	680,095.00	2,962,615.00		3,213,112.00	429,598.00	
Actual	680,095.34	1,657,484.41		1,934,197.79	403,381.96	



Live Oak Charter School

Second Interim Report

July 1, 2019 through January 31, 2020

Board Meeting: March 12, 2020

Budget Narrative and General Fund Analysis

The purpose of this Interim Report is to determine changes in the financial status of Live Oak Charter School that will require budget updates as well as ascertain that the School will be able to meet its financial obligations during this budget year as well as the following two years. Interim budget reports provide a picture of a charter school's financial condition during the fiscal year. The Governing Board of a charter school certifies the charter's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through the end of the fiscal year.

The School's administration prepared the Second Interim Budget revision based on the best information available and/or known at the time including actual financial results through February 29, 2020. For purposes of the Second Interim Report actual results will be reported through January 31, 2020 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Jan 2020) published by the California County Superintendents Educational Services Association (CCSESA-BASC). Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA) and the Charter School Development Center (CSDC).

SIGNIFICANT CHANGES SINCE 1ST INTERIM BUDGET

State Budget:

On January 10, 2020, Governor Newsom released the preliminary 2020–21 Budget which begins the six-month process of enacting a new state spending plan, which culminates in the final state budget due in June 2020. The Governor's 2020-21 budget proposal will require schools to adjust the 2020-21 cost of living adjustment (COLA) to 2.29% [previously 3.00%; a 23.7% decrease] and the 2021-22 COLA to 2.71% [previously 2.80%; a 3.2% decrease on top of the prior year's decrease].

Areas in the January Budget Proposal that specifically impact or benefit the school include one-time funding for increases Special Education funding and Recruitment and Professional Development. These have been factored into the MYP as applicable. Most other elements of the governor's budget (Early Childhood Education, Improvements at Lowest-performing Schools, Community School Grants, etc.) do not benefit the school.

Per the latest SSC Dartboard, there is expected to be a slight increase in forecast CalPERS rates for 20-21 and 21-22; all other budget planning factors are unchanged from the 1st Interim Budget submission.

Program Changes:

There were no new program changes.

ECONOMIC OUTLOOK / RESERVES

LCFF Funding Formula:

The local control funding formula (LCFF) was enacted in 2013–14 and was intended to bring school funding levels back to pre-2008 recession levels of funding (adjusted for COLA increases). Full implementation of the LCFF required additional funding allocations over the period of six years, to

bridge the gap between prior funding levels and the new LCFF target levels. In 2018–19 the state reached the level of fully funding the LCFF gap bringing all schools to their LCFF Target level. During that period there was also additional ‘one-time’ funding apportionments, based on school enrollment (ADA), to cover other outstanding mandate claims that the state owed school districts. Charter schools also received this funding. ***Beginning in 2019-20 and going forward the only planned increases in state LCFF funding will be for cost of living adjustments (COLA).*** Neither does it appear that there will be any further ‘one-time’ funding allocations. Instead, under Governor Newsom, the state has taken the approach of providing direct funding for specific programs such as pension relief, special education, teacher recruitment and training, preschool, etc.

Pension, Health Care, and Salary Costs:

Over roughly the same period that LCFF increases were implemented, the state also restructured the CalSTRS and CalPERS pension systems greatly increasing the rates that employers are required to pay into the system. For CalSTRS, the employer contribution rate was 8.25% in 2013-14. This rate was set to increase to 19.10% by 2020-21; a 132% increase over 7 years resulting in an 18.8% average increase per year. For CalPERS, the employer contribution rate was 11.442% in 2013-14. This rate was set to increase to 25.9% by 2020-21; a 126% increase over 7 years resulting in an 18.1% average increase per year. Health Care premium costs have also increased on average in the 5% to 7% per-year range. Over the same period (2013-2018) schools have attempted to increase teacher salaries to make up for the salary freezes after the 2008 recession with increases averaging in the 2% to 5% per-year range. In essence, much of the LCFF funding increases were eaten up by significant increases in these three budgetary categories.

School Employers Pension Relief: Note that in 2018-19, the state budget included a three-year (\$3.5 BN) program to ‘buy-down’ CalSTRS and CalPERS rates by approximately 1% (100 basis points) per year for each system. Rates still increased year-over-year but by a lesser amount; welcome but scant relief for schools.

School System Fiscal Challenges:

Should there not be any changes to the levels of school funding over the next several years, the combined impact of the factors discussed in the previous two sections above, is leading in the direction of a fiscal crisis for the California public school system, particularly LEA’s that are solely dependent on LCFF revenue (e.g. no additional revenue from property tax levies or surpluses). Already school systems across the state are reporting major staffing cuts, salary freezes, and other draconian measures to balance their budgets. With revenue increases now limited solely to COLA (in the 2-3% range) and schools facing into continued pension, health care, facilities and salary cost increases, historically in the 5-8% range, the pressure will continue to build.

State Economic Outlook / Reserves:

While the state continues to experience moderate growth there are signs of economic weakness. The current business cycle upswing is now in its 11th year and is the longest period of economic expansion on record since the Depression. Accordingly, the state budget assumes the economy will slow but not contract, while continuing to build reserves in the case of a downturn. The state is somewhat prepared for an economic downturn with reserves of \$21 billion. Nevertheless, managing a recession will be challenging, as even a moderate recession could result in revenue declines of nearly \$70 billion and a budget deficit of over \$40 billion over three years. In the 2020-21 proposal as with the current year budget, most of the surplus is devoted to one-time spending. This approach

enables the state to make significant investments in critical areas while also maintaining reserves.

School Reserves:

County offices of education and charter school advocacy organizations continue to 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 are addressed later in this report.

Budget Planning Factors and Assumptions

Below are key planning factors issued by the Department of Finance and other key agencies used in the preparation of this report:

<u>Planning Factors / Assumptions</u>	2019-20	2020-21	2021-22
Statutory COLA (DOF)	3.26%	2.29%	2.71%
LCFF Gap Funding Percentage (DOF)	100.00%	-	-
STRS Employer Rates	17.10%	18.40%	18.10%
PERS Employer Projected Rates (5/19)	19.72%	22.80%	24.90%
Lottery – Unrestricted per ADA	\$153.00	\$153.00	\$153.00
Lottery – Prop. 20 per ADA	\$54.00	\$54.00	\$54.00
Mandated Cost per ADA for One-Time	\$0.00	-	-
Mandated Block Grant: Charters K-8/ADA	\$16.86	\$17.25	\$17.72

Revenue

We incorporated the impact of the State Budget changes listed above as well as several changes to revenue assumptions to align with updated expectations resulting in a slight \$4.9K (0.2%) increase in revenues versus the 1st Interim Revised budget. Please see the attached *Second Interim Budget Report and Variance Analysis* for further details. Due to the decrease in the statutory COLAs included in the Governor's January budget proposal for 2020-22, LCFF revenues for 2020-21 decreased by \$17.1K vs 1st Int and 2021-22 decreased by \$19.9K.

Expenditures

We incorporated the impact of several changes to revenue and expenditure assumptions to align with updated expectations and actual results. Overall, we are forecasting a \$7.5K (0.2%) increase in expenses. Please see the attached *Second Interim Budget Report and Variance Analysis* for further details.

Overall Fiscal Condition of the School

The Live Oak Charter School is financially secure, but like other California LEA's will be facing increasing fiscal challenges as discussed in the above sections. The ending fund balance for this year and the subsequent two years is projected to be above the reserve levels needed for a positive

certification. Ending fund balances exceed reserve requirements in all three years.

Fund Balance

The beginning fund balance on July 1, 2019 was \$680,095. The expected 2019-20 Unrestricted Net Position is \$419,982 or 13.9% of total expenditures. Unrestricted Net Position at the end of each year will be above the required 5% economic uncertainty reserve. Below is a summary of Fund Balances and Unrestricted Net Position at the end of each year.

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	506,768	173,327	680,095	427,010	414,905
b. Adjustments to Beginning Balance	9793, 9795	-	-	-		
c. Adjusted Beginning Balance		506,768	173,327	680,095	427,010	414,905
2. Ending Fund Balance, June 30 (E + F.1.c.)		427,010	-	427,010	414,905	422,444
Components of Ending Fund Balance:						
Nonspendable						
a. Net Investment in Capital Assets	9796	7,028	-	7,028	5,271	3,514
b. Restricted	9797	-	-	-		
c. Unrestricted Net Position	9790	419,982	-	419,982	409,634	418,930
<hr/>						
Memo: % of Total Exp		13.9%			13.6%	13.6%
# Mos Avg Exp		1.66			1.63	1.63

Live Oak Charter School
19-20 Second Interim Report Notes and Variance Analysis
March 12, 2020 Board Meeting

- I. 2nd Interim Budget Revision Notes: Comparisons are made to 2019-20 1st Interim Revised Budget ("1st Int")
- a. Revenues: +\$4.9K (+0.2%) from 1st Int
 - i. Attendance / LCFF base funding (no change): The school has not changed its ADA estimate for 2019-20. ADA through January 31 is slightly below the 2nd Int budgeted amount; however, after enrolling several students in December and January, ADA is expected to reach the budgeted amount by the P-2 reporting date. Enrollment and attendance estimates were entered in the latest version of the LCFF Calculator (v20.2c January 14, 2020) to obtain updated revenue estimates based on assumptions provided by the DOF and FCMAT. Property Tax estimates were unchanged from the OB.
 - ii. LCFF Funding MYP: Due to the decrease in the statutory COLAs included in the Governor's January budget proposal for 2020-22, LCFF revenues for 2020-21 decreased by \$17.1K vs 1st Int and 2021-22 decreased by \$19.9K.
 - iii. All Other State Revenues (-\$11.6K): Prior Year SB740 True-Up payment is lower (-\$14.1K) than the anticipated amount accrued at the end of 2018-19 due to much higher oversubscription to the CSFA Charter School Facilities Grant program. Offset by \$2.6K of additional prior year lottery funding above the amount accrued in 2018-19.
 - iv. Local Revenues (+\$16.5K): Driven primarily by the receipt of Grants from PEF (\$15.0K) and Grace US (\$2.0K) not previously included.
 - b. Expenditures +\$7.5K (+0.2%) from 1st Int: The main factors affecting the variance are detailed below:
 - i. Salaries and Benefits (-\$10.5K): This reflects actual and expected hiring, employment agreements/contracts, and benefits selections through Feb 29, including a classified aide place on LOA, and one resignation.
 - ii. Books and Supplies (+\$8.9K) driven primarily by a reclassification of Meal Program food costs (+14.0K) from obj 5800 (contracted services) to obj 4700 (food purchases); offset by decreases to other Supplies expenses based on estimated amounts required through the end of the year.
 - iii. Contracts and Services/Other Outgo (+\$5.1K): driven primarily by increases to facilities costs (+\$22.5K) and Telecoms cost (+\$1.7K) offset by decreases due to a reclassification and net reduction of Meal Program food costs (-\$16.3K) from obj 5800 (contracted services) to obj 4700 (food purchases) and net reductions in other contracts and services accounts based on estimated amounts required through the end of the year (-\$2.8K).
 - iv. Other Outgo (+\$4.0K): Expected increase in nursing services costs (\$4.0K)
 - v. MYP: There were no changes in expected expenditure levels from the 1st Interim.
 - c. Restricted Program: Prop 39 Energy Efficiency (\$173.3K)
 - i. The school still expects to expend or return the balance of Prop 39 funds in 2019-20. Due to timing differences between when revenues were received and expenditures are recorded this program will contribute a \$173.3K deficit (restricted) in 2019-20
 - d. Unrestricted Funds: Surplus/Deficit and Reserves (-\$62.5K):
 - i. As a result of the changes detailed above the school went from the unrestricted \$77.2K deficit position reported in the 1st Int to an expected unrestricted deficit of \$79.8K in the 2nd Interim revision, an increased unrestricted deficit of \$2.6K.

e. Memo: Charter School Facility Grant Program (CSFGP)

- i. The school had participated in the CSFGP for over a decade. Due to changes in the language contained in school's Charter document, the school did not qualify for this Grant in 2019-20. The school has adjusted its staffing and cost structure to try to offset the impact of this revenue loss (\$218.0K recorded in 2018-19 Grant revenue) and will continue to make changes in its cost and staffing structure to achieve at least break-even in the 2020-21 and 2021-22 MYP periods.

MYP Assumptions

- I. Other than revised LCFF funding levels based on the latest DOF projections included in the Governor's January budget proposal, there were no changes to the MYP assumptions submitted at 1st Interim. Based on the variability of COLA projections the school will adjust its 2020-21 budget accordingly, based on COLA estimates included in the May Revise, to achieve break-even for the MYP years.

2019-20 Second Interim MYP Summary of Changes

	2019-20	2020-21	2021-22
First Interim			
Revenues	2,962,615	3,019,733	3,109,158
Expenditures	3,213,112	3,014,696	3,081,762
Surplus/(Deficit)	(250,497)	5,037	27,396

Memo:

Less: Restricted Engy Eff (Pr Yr)	(173,327)		
Surplus/(Deficit) - Unrestricted	(77,170)	5,037	27,396

2nd Interim Changes (expressed as impact to Sur/(Def))

Revenue			
LCFF COLA Reduction - Gov Jan Budget		(17,142)	(19,857)
2nd Interim Adjustments (see Budget01 Comparison Report)	(2,588)		
	(2,588)	(17,142)	(19,857)

2nd Int / MYP - Surplus / (Deficit)	(79,758)	(12,105)	7,539
--	-----------------	-----------------	--------------

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Live Oak Charter School
(continued)
CDS #: 49-70854-6119036
Charter Approving Entity: Petaluma City Elementary School District
County: Sonoma
Charter #: 0382
Fiscal Year: 2019/20

					2nd Int vs. 1st Int Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	871,173	484,373	871,173	-	0.00%
Education Protection Account State Aid - Current Year	8012	56,154	27,766	56,154	-	0.00%
State Aid - Prior Years	8019	-	(49,898)	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	1,463,724	761,903	1,463,724	-	0.00%
Total, LCFF/Revenue Limit Sources		2,391,051	1,224,144	2,391,051	-	0.00%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues (Include ARRA)	8110, 8260-8299	-	-	-	-	-
Total, Federal Revenues		-	-	-	-	-
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	62,854	21,950	51,291	(11,563)	-18.40%
Total, Other State Revenues		62,854	21,950	51,291	(11,563)	-18.40%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	508,710	211,410	525,210	16,500	3.24%
Total, Local Revenues		508,710	211,410	525,210	16,500	3.24%
5. TOTAL REVENUES						
		2,962,615	1,457,504	2,967,552	4,937	0.17%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	782,524	393,257	782,524	-	0.00%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	110,000	59,583	110,000	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		892,524	452,840	892,524	-	0.00%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	257,414	127,420	253,348	(4,066)	-1.58%
Non-certificated Support Salaries	2200	3,549	1,775	3,549	-	0.00%
Non-certificated Supervisors' and Administrators' Sal.	2300	110,000	59,583	110,000	-	0.00%
Clerical and Office Salaries	2400	161,022	89,397	161,022	-	0.00%
Other Non-certificated Salaries	2900	253,744	127,425	253,744	-	0.00%
Total, Non-certificated Salaries		785,729	405,600	781,663	(4,066)	-0.52%
3. Employee Benefits						
STRS	3101-3102	140,490	71,092	140,490	-	0.00%
PERS	3201-3202	164,792	83,835	161,990	(2,802)	-1.70%
OASDI / Medicare / Alternative	3301-3302	73,850	38,181	73,539	(311)	-0.42%
Health and Welfare Benefits	3401-3402	259,222	130,918	256,722	(2,500)	-0.96%
Unemployment Insurance	3501-3502	2,295	569	1,543	(752)	-32.77%
Workers' Compensation Insurance	3601-3602	24,839	12,705	24,778	(61)	-0.25%
Total, Employee Benefits		665,488	337,300	659,062	(6,426)	-0.97%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Live Oak Charter School
(continued)
CDS #: 49-70854-6119036
Charter Approving Entity: Petaluma City Elementary School District
County: Sonoma
Charter #: 0382
Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Int vs. 1st Int Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	3,500	-	750	(2,750)	-78.57%
Books and Other Reference Materials	4200	2,000	181	1,200	(800)	-40.00%
Materials and Supplies	4300	89,701	37,878	89,151	(550)	-0.61%
Noncapitalized Equipment	4400	5,798	4,798	4,798	(1,000)	-17.25%
Food	4700	-	6,170	14,000	14,000	New
Total, Books and Supplies		100,999	49,027	109,899	8,900	8.81%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	18,538	7,774	18,538	-	0.00%
Dues and Memberships	5300	3,300	2,400	3,300	-	0.00%
Insurance	5400	15,000	14,928	15,000	-	0.00%
Operations and Housekeeping Services	5500	41,500	27,396	47,300	5,800	13.98%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	392,227	131,814	402,987	10,760	2.74%
Professional/Consulting Svcs and Operating Expend.	5800	143,600	74,739	130,757	(12,843)	-8.94%
Communications	5900	26,450	18,243	27,850	1,400	5.29%
Total, Services and Other Operating Expenditures		640,615	277,294	645,732	5,117	0.80%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Depreciation Expense (for accrual basis only)	6900	1,757	1,172	1,757	-	0.00%
Total, Capital Outlay		1,757	1,172	1,757	-	0.00%
7. Other Outgo						
Transfers to Other Schools	7110-7143	126,000	-	130,000	4,000	3.17%
Total, Other Outgo		126,000	-	130,000	4,000	3.17%
8. TOTAL EXPENDITURES		3,213,112	1,523,233	3,220,637	7,525	0.23%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(250,497)	(65,729)	(253,085)	(2,588)	1.03%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(250,497)	(65,729)	(253,085)	(2,588)	1.03%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	680,095	680,095	680,095	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		680,095	680,095	680,095		
2. Ending Fund Balance, June 30 (E + F.1.c.)		429,598	614,366	427,010		
Components of Ending Fund Balance :						
a. Net Investment in Capital Assets	9791	7,028	7,613	7,028	-	0.00%
b. Restricted	9797	-	-	-	-	
c. Unrestricted Net Position	9790	422,570	606,753	419,982	(2,588)	-0.61%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Live Oak Charter School
(continued) _____
CDS #: 49-70854-6119036
Charter Approving Entity: Petaluma City Elementary School District
County: Sonoma
Charter #: 0382
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2019/20			Totals for	Totals for
		Unrestricted	Restricted	Total	2020/21	2021/22
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	871,173	-	871,173	868,770	913,368
Education Protection Account State Aid - Current Year	8012	56,154	-	56,154	56,154	56,154
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-		
State Aid - Prior Years	8019	-	-	-		
Tax Relief Subventions	8020-8039	-	-	-		
County and District Taxes	8040-8079	-	-	-		
Miscellaneous Funds	8080-8089	-	-	-		
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	-	-	-		
Charter Schools Funding in lieu of Property Taxes	8096	1,463,724	-	1,463,724	1,518,171	1,545,695
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-		
Total, LCFF/Revenue Limit Sources		2,391,051	-	2,391,051	2,443,095	2,515,217
2. Federal Revenues						
No Child Left Behind	8290	-	-	-		
Special Education - Federal	8181, 8182	-	-	-		
Child Nutrition - Federal	8220	-	-	-		
Other Federal Revenues	8110, 8260-8299	-	-	-		
Total, Federal Revenues		-	-	-	-	-
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15					
Special Education - State	StateRevSE	-	-	-		
All Other State Revenues	StateRevAO	48,608	2,683	51,291	62,996	63,134
Total, Other State Revenues		48,608	2,683	51,291	62,996	63,134
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	525,210	-	525,210	496,500	510,950
Total, Local Revenues		525,210	-	525,210	496,500	510,950
5. TOTAL REVENUES		2,964,869	2,683	2,967,552	3,002,591	3,089,301
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	782,524	-	782,524	794,734	806,944
Certificated Pupil Support Salaries	1200	-	-	-		
Certificated Supervisors' and Administrators' Salaries	1300	110,000	-	110,000	113,300	116,700
Other Certificated Salaries	1900	-	-	-		
Total, Certificated Salaries		892,524	-	892,524	908,034	923,644
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	253,348	-	253,348	221,070	224,155
Non-certificated Support Salaries	2200	3,549	-	3,549	-	-
Non-certificated Supervisors' and Administrators' Salaries	2300	110,000	-	110,000	112,800	115,600
Clerical and Office Salaries	2400	161,022	-	161,022	160,239	164,343
Other Non-certificated Salaries	2900	253,744	-	253,744	255,138	260,018
Total, Non-certificated Salaries		781,663	-	781,663	749,247	764,116

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	140,490	-	140,490	153,835	153,948
PERS	3201-3202	161,990	-	161,990	186,180	205,695
OASDI / Medicare / Alternative	3301-3302	73,539	-	73,539	73,735	75,168
Health and Welfare Benefits	3401-3402	256,722	-	256,722	241,370	241,370
Unemployment Insurance	3501-3502	1,543	-	1,543	2,292	2,315
Workers' Compensation Insurance	3601-3602	24,778	-	24,778	24,528	24,979
OPEB, Allocated	3701-3702	-	-	-		
OPEB, Active Employees	3751-3752	-	-	-		
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-		
Other Employee Benefits	3901-3902	-	-	-		
Total, Employee Benefits		659,062	-	659,062	681,940	703,475
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	750	750	3,570	3,641
Books and Other Reference Materials	4200	1,200	-	1,200	2,040	2,081
Materials and Supplies	4300	73,107	16,044	89,151	89,181	91,733
Noncapitalized Equipment	4400	4,798	-	4,798	2,040	2,081
Food	4700	14,000	-	14,000	-	-
Total, Books and Supplies		93,105	16,794	109,899	96,831	99,536
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	18,538	-	18,538	12,080	9,162
Dues and Memberships	5300	3,300	-	3,300	3,366	3,433
Insurance	5400	15,000	-	15,000	15,300	15,606
Operations and Housekeeping Services	5500	47,300	-	47,300	42,330	43,177
Rentals, Leases, Repairs, and Noncap. Improvement	5600	229,660	173,327	402,987	203,670	207,743
Professional/Consulting Services and Operating Exp	5800	130,757	-	130,757	140,862	143,679
Communications	5900	27,850	-	27,850	26,979	27,519
Total, Services and Other Operating Expenditures		472,405	173,327	645,732	444,587	450,319
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. ba						
Land and Land Improvements	6100-6170	-	-	-		
Buildings and Improvements of Buildings	6200	-	-	-		
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	-	-	-		
Equipment	6400	-	-	-		
Equipment Replacement	6500	-	-	-		
Depreciation Expense (for accrual basis only)	6900	1,757	-	1,757	1,757	1,757
Total, Capital Outlay		1,757	-	1,757	1,757	1,757
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-		
Transfers of Apportionments to Other LEAs - Spec. E	7221-7223SE	-	-	-		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-		
All Other Transfers	7280-7299	130,000	-	130,000	132,300	138,915
Debt Service:						
Interest	7438	-	-	-		
Principal (for modified accrual basis only)	7439	-	-	-		
Total, Other Outgo		130,000	-	130,000	132,300	138,915
8. TOTAL EXPENDITURES		3,030,516	190,121	3,220,637	3,014,696	3,081,762
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.						
BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(65,647)	(187,438)	(253,085)	(12,105)	7,539

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Description	Object Code	FY 2019/20			Totals for	Totals for
		Unrestricted	Restricted	Total	2020/21	2021/22
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-		
2. Less: Other Uses	7630-7699	-	-	-		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(14,111)	14,111	-		
4. TOTAL OTHER FINANCING SOURCES / USES		(14,111)	14,111	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)		(79,758)	(173,327)	(253,085)	(12,105)	7,539
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	506,768	173,327	680,095	427,010	414,905
b. Adjustments to Beginning Balance	9793, 9795	-	-	-		
c. Adjusted Beginning Balance		506,768	173,327	680,095	427,010	414,905
2. Ending Fund Balance, June 30 (E + F.1.c.)		427,010	-	427,010	414,905	422,444
Components of Ending Fund Balance:						
Nonspendable						
a. Net Investment in Capital Assets	9796	7,028	-	7,028	5,271	3,514
b. Restricted	9797	-	-	-		
c. Unrestricted Net Position	9790	419,982	-	419,982	409,634	418,930
Memo: % of Total Exp		13.9%			13.6%	13.6%
# Mos Avg Exp		1.66			1.63	1.63

Fund 62 - Charter - Non Profit Corp**Fiscal Year 2019/20 Through January 2020**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	443,864.86	31,019.41	474,884.27
9120	Cash In Bank(s)	7,043.72		7,043.72
9130	Revolving Cash Account	4,498.68	631.09	5,129.77
9210	Accts Receivable (prior Year)	130,349.67	99,397.67-	30,952.00
9213	Accts Receivable - Payroll		69.80	69.80
9218	A/r Charter/district	102,427.00	102,427.00-	
9290	A/r Due From Other Govt(pr Yr)	243,313.30	179,748.89-	63,564.41
9299	A/r Due Fm Govt Setup (cur Yr)	49,898.00	49,898.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	37,923.44-	1,172.00-	39,095.44-
	Total Assets	990,180.23	400,923.26-	589,256.97
Liabilities				
9510	Accts Payable (prior Year)	124,588.10	124,588.10-	
9518	A/p Charter/district	180,182.13	180,182.13-	
9540	Voldeds		6.00	6.00
9555	Unemployment Ins Liability	270.32	11.38	281.70
9556	Workers Comp Ins Liability	3,179.00	10,600.00-	7,421.00-
9570	Blue Cross Clearing		4,449.00-	4,449.00-
9571	Kaiser Insurance Clearing		13,147.62-	13,147.62-
9573	Dental Insurance Clearing		2,750.58-	2,750.58-
9575	Life Insurance Clearing		278.81	278.81
9577	Other H&w Insurance Clearing		2,018.24	2,018.24
9580	Accts Payable - Use Tax	1,865.34	1,791.30-	74.04
	Total Liabilities	310,084.89	335,194.30-	25,109.41-
	Calculated Fund Balance	680,095.34	65,728.96-	614,366.38
Beginning Fund Balance				
9791	Beginning Balance	680,095.34		680,095.34
	Beginning Fund Balance Proof	.00	65,728.96-	65,728.96-
Change in Fund Balance - Excess Revenues (Expenditures)			(65,728.96)	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9790	Undesignated/unappropriated	566,606.00	429,598.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 7, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Page 1 of 2

Fund 62 - Charter - Non Profit Corp				Fiscal Year 2019/20 Through January 2020		
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,973,474.00	2,962,615.00		1,457,504.07	1,505,110.93	49.20
B. Expenditures	3,161,494.00	3,213,112.00		1,523,233.03	1,689,878.97	47.41
C. Subtotal (Revenue LESS Expense)	188,020.00-	250,497.00-		65,728.96-	184,768.04-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	188,020.00-	250,497.00-		65,728.96-	184,768.04-	
F. Fund Balance:						
Beginning Balance (9791)	754,626.00	680,095.00		680,095.34		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	754,626.00	680,095.00		680,095.34		
G. Calculated Ending Balance	566,606.00	429,598.00		614,366.38		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	566,606.00	429,598.00				
Other						

Charter Number: 0382

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2019-20 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Justin Tomola

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

John Azzizzi
Name

Business Manager
Title

707-824-9700 x305
Telephone

john.azzizzi@liveoakcharter.org
E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,385,623.00	2,391,051.00	1,224,144.00	2,391,051.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	62,011.00	51,291.00	21,950.27	51,291.00	0.00	0.0%
4) Other Local Revenue		8600-8799	525,840.00	525,210.00	211,409.80	525,210.00	0.00	0.0%
5) TOTAL REVENUES			2,973,474.00	2,967,552.00	1,457,504.07	2,967,552.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	891,523.00	892,524.00	452,840.46	892,524.00	0.00	0.0%
2) Classified Salaries		2000-2999	767,095.00	781,663.00	405,599.71	781,663.00	0.00	0.0%
3) Employee Benefits		3000-3999	661,834.00	659,062.00	337,300.30	659,062.00	0.00	0.0%
4) Books and Supplies		4000-4999	104,908.00	109,899.00	49,026.47	109,899.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	608,377.00	645,732.00	277,294.09	645,732.00	0.00	0.0%
6) Depreciation		6000-6999	1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	126,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,161,494.00	3,220,637.00	1,523,233.03	3,220,637.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(188,020.00)	(253,085.00)	(65,728.96)	(253,085.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(188,020.00)	(253,085.00)	(65,728.96)	(253,085.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	754,626.00	680,095.00		680,095.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			754,626.00	680,095.00		680,095.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			754,626.00	680,095.00		680,095.00		
2) Ending Net Position, June 30 (E + F1e)			566,606.00	427,010.00		427,010.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	7,028.00	7,028.00		7,028.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	559,578.00	419,982.00		419,982.00		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
LCFF SOURCES	Principal Apportionment	8011	865,745.00	871,173.00	484,375.00	871,173.00	0.00	0.0%
	State Aid - Current Year							
	Education Protection Account State Aid - Current Year	8012	56,154.00	56,154.00	27,766.00	56,154.00	0.00	0.0%
	State Aid - Prior Years	8019	0.00	0.00	(49,898.00)	0.00	0.00	0.0%
	LCFF Transfers							
	Unrestricted LCFF Transfers - Current Year	8091	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other LCFF Transfers - Current Year	8091	0.00	0.00	0.00	0.00	0.00	0.0%
	Transfers to Charter Schools in Lieu of Property Taxes	8096	1,463,724.00	1,463,724.00	761,903.00	1,463,724.00	0.00	0.0%
	Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%
	LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			2,385,623.00	2,391,051.00	1,224,144.00	2,391,051.00	0.00	0.0%
FEDERAL REVENUE								
FEDERAL REVENUE	Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
	Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.0%
	Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%
	Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
	Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
	Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
	Title I, Part A, Basic	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Title I, Part D, Local Delinquent Programs	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Title II, Part A, Supporting Effective Instruction	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Title III, Part A, Immigrant Student Program	8290	0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE	Title III, Part A, English Learner Program	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Public Charter Schools Grant Program (FCSGP)	4203	0.00	0.00	0.00	0.00	0.00	0.0%
	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Other NCLB / Every Student Succeeds Act	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	Career and Technical Education	3500-3599	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
OTHER STATE REVENUE	Other State Apportionments							
	Special Education Master Plan Current Year	8311	0.00	0.00	0.00	0.00	0.00	0.0%
	Prior Years	8500	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other State Apportionments - Current Year	8311	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other State Apportionments - Prior Years	8319	0.00	0.00	0.00	0.00	0.00	0.0%
	Child Nutrition Programs	8520	0.00	0.00	0.00	0.00	0.00	0.0%
	Mandated Costs Reimbursements	8550	4,734.00	4,734.00	4,691.00	4,734.00	0.00	0.0%
	Lottery - Unrestricted and Instructional Materials	8560	57,277.00	60,668.00	17,264.27	60,668.00	0.00	0.0%
	After School Education and Safety (ASES)	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	(14,111.00)	0.00	(14,111.00)	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	5.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,011.00	51,291.00	21,950.27	51,291.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	12,000.00	5,359.85	12,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,590.00	14,400.00	5,788.15	14,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	110,000.00	92,850.00	61,904.00	92,850.00	0.00	0.0%
All Other Fees and Contracts		8689	145,000.00	145,000.00	77,003.74	145,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	252,250.00	260,960.00	61,354.06	260,960.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			525,840.00	525,210.00	211,409.80	525,210.00	0.00	0.0%
TOTAL, REVENUES			2,973,474.00	2,967,552.00	1,457,504.07	2,967,552.00		

Description		Resource Codes		Object Codes		(A)	(B)	(C)	(D)	(E)	(F)
						Original Budget	Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
CERTIFICATED SALARIES	Certificated Teachers' Salaries	1100				781,523.00	782,524.00	393,257.04	782,524.00	0.00	0.0%
	Certificated Pupil Support Salaries					0.00	0.00	0.00	0.00	0.00	0.0%
	Certificated Supervisors' and Administrators' Salaries					110,000.00	110,000.00	59,583.42	110,000.00	0.00	0.0%
	Other Certificated Salaries					0.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL, CERTIFICATED SALARIES	1900				891,523.00	892,524.00	452,840.46	892,524.00	0.00	0.0%
CLASSIFIED SALARIES	Classified Instructional Salaries					239,267.00	253,348.00	127,419.49	253,348.00	0.00	0.0%
	Classified Support Salaries					12,024.00	3,549.00	1,774.52	3,549.00	0.00	0.0%
	Classified Supervisors' and Administrators' Salaries					110,000.00	110,000.00	59,583.42	110,000.00	0.00	0.0%
	Clerical, Technical and Office Salaries					163,298.00	161,022.00	89,397.29	161,022.00	0.00	0.0%
	Other Classified Salaries	2900				242,506.00	253,744.00	127,424.99	253,744.00	0.00	0.0%
	TOTAL, CLASSIFIED SALARIES					767,095.00	781,663.00	405,599.71	781,663.00	0.00	0.0%
EMPLOYEE BENEFITS	STRS	3101-3102				150,364.00	140,490.00	71,091.61	140,490.00	0.00	0.0%
	PERS					158,419.00	161,990.00	83,835.03	161,990.00	0.00	0.0%
	OASDI/Medicare/Alternative					75,823.00	73,539.00	38,180.84	73,539.00	0.00	0.0%
	Health and Welfare Benefits					250,474.00	256,722.00	130,918.19	256,722.00	0.00	0.0%
	Unemployment Insurance					2,325.00	1,543.00	569.63	1,543.00	0.00	0.0%
	Workers' Compensation					24,429.00	24,778.00	12,705.00	24,778.00	0.00	0.0%
	OP&B, Allocated					0.00	0.00	0.00	0.00	0.00	0.0%
	OP&B, Active Employees					0.00	0.00	0.00	0.00	0.00	0.0%
	Other Employee Benefits					0.00	0.00	0.00	0.00	0.00	0.0%
	TOTAL, EMPLOYEE BENEFITS					661,834.00	659,062.00	337,300.30	659,062.00	0.00	0.0%
BOOKS AND SUPPLIES	Approved Textbooks and Core Curricula Materials	4100				5,500.00	750.00	0.00	750.00	0.00	0.0%
	Books and Other Reference Materials					2,000.00	1,200.00	180.73	1,200.00	0.00	0.0%
	Materials and Supplies					95,408.00	89,151.00	37,878.13	89,151.00	0.00	0.0%
	Noncapitalized Equipment					2,000.00	4,798.00	4,797.81	4,798.00	0.00	0.0%
	Food					0.00	14,000.00	6,169.80	14,000.00	0.00	0.0%
	TOTAL, BOOKS AND SUPPLIES					104,908.00	109,899.00	49,026.47	109,899.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES	Subagreements for Services	5100				0.00	0.00	0.00	0.00	0.00	0.0%
	Travel and Conferences					15,000.00	18,538.00	7,774.04	18,538.00	0.00	0.0%
	Dues and Memberships					3,000.00	3,300.00	2,400.00	3,300.00	0.00	0.0%
	Insurance					15,000.00	15,000.00	14,928.00	15,000.00	0.00	0.0%
	Operations and Housekeeping Services					39,000.00	47,300.00	27,396.42	47,300.00	0.00	0.0%
	Rentals, Leases, Repairs, and Noncapitalized Improvements					381,827.00	402,987.00	131,813.87	402,987.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES	Transfers of Direct Costs	5710				0.00	0.00	0.00	0.00	0.00	0.0%
	Transfers of Direct Costs - Interfund					0.00	0.00	0.00	0.00	0.00	0.0%
	Professional/Consulting Services and Operating Expenditures	5800				128,100.00	130,757.00	74,738.82	130,757.00	0.00	0.0%
	Communications					26,450.00	27,850.00	18,242.94	27,850.00	0.00	0.0%
	TOTAL, SERVICES AND OTHER OPERATING EXPENSES	5900				608,377.00	645,732.00	277,294.09	645,732.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
TOTAL, DEPRECIATION			1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	126,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			126,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,161,494.00	3,220,637.00	1,523,233.03	3,220,637.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8319	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20</u> <u>Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	280.77	280.77	280.77	280.77	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	280.77	280.77	280.77	280.77	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	280.77	280.77	280.77	280.77	0.00	0%

port Log
-riod: Second Interim
e of Export: Official

=====
A: 49-70854-6119036 Live Oak Charter

fficial Check for LEA: 49-70854-6119036 is good

xport of USER General Ledger started at 3/9/2020 10:26:16 AM

FFICIAL Header for LEA: 49-70854-6119036 Live Oak Charter
/ERSION 2019.2.0

Fiscal Year: 2019-20
Type of Data: Actuals to Date
Number of records exported in group 1: 152

Fiscal Year: 2019-20
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 158

Fiscal Year: 2019-20
Type of Data: Original Budget
Number of records exported in group 3: 148

Fiscal Year: 2019-20
Type of Data: Projected Totals
Number of records exported in group 4: 158

port USER General Ledger completed at 3/9/2020 10:26:17 AM

port of Supplementals (USER ELEMENTs) started at 3/9/2020 10:26:17 AM
iscal Year: 2019-20
ype of Data: Actuals to Date
umber of records exported in group 5: 2

iscal Year: 2019-20
ype of Data: Board Approved Operating Budget
umber of records exported in group 6: 56

iscal Year: 2019-20
ype of Data: Original Budget
umber of records exported in group 7: 56

iscal Year: 2019-20
ype of Data: Projected Totals
umber of records exported in group 8: 118

port of Supplemental (USER ELEMENTs) completed at 3/9/2020 10:26:17 AM

port of Explanations started at 3/9/2020 10:26:17 AM
iscal Year: 2019-20
ype of Data: Board Approved Operating Budget
umber of records exported in group 9: 2

iscal Year: 2019-20
ype of Data: Projected Totals
umber of records exported in group 10: 2

port of Explanations completed at 3/9/2020 10:26:17 AM

port of TRC Log started at 3/9/2020 10:26:17 AM
iscal Year: 2019-20
ype of Data: Actuals to Date
umber of records exported in group 11: 33

iscal Year: 2019-20
ype of Data: Board Approved Operating Budget
umber of records exported in group 12: 44

iscal Year: 2019-20
ype of Data: Original Budget
umber of records exported in group 13: 44

iscal Year: 2019-20
ype of Data: Projected Totals
umber of records exported in group 14: 46

port of TRC Log completed at 3/9/2020 10:26:17 AM

OFFICIAL END for LEA: 49-70854-6119036 Live Oak Charter

Exported to file: C:\SACS2019ALL\Official\49708546119036I2.DAT

End of Official Export Process

LCFF Calculator Universal Assumptions
Live Oak Charter (6119036) - 2nd Interim 19-20

LEA: Live Oak Charter
Charter

6119036 5 digit District code or 7 digit School code (from the CDS code)

Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab,

Projection
Title: 2nd Interim 19-20

Projection
Date: 02/26/20

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA & Augmentation (prefilled as calculated by the Department of Finance, DOF)						
Statutory COLA	1.56%	3.70%	3.26%	2.29%	2.71%	2.82%
Augmentation	1.56%	2.71%	3.26%	2.29%	2.71%	2.82%
	0.00%	0.99%	0.00%	0.00%	0.00%	0.00%
LCFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)						
Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only)	42.966%	100.00%	100.00%	100.00%	100.00%	100.00%
	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue	25.946%	30.508%	30.51%	30.51%	30.51%	30.51%
EPA Entitlement as % of statewide adjusted Revenue	25.891%	30.508%	30.51%	30.51%	30.51%	30.51%
Historical Difference in EPA Rates between Annual & P-2	0.0560%	0.0000%				
Local EPA Accrual			\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 8,265	\$ 8,548	\$ 8,841	\$ 9,033	\$ 9,299	\$ 9,561
Grades 4-6	\$ 7,599	\$ 7,858	\$ 8,129	\$ 8,306	\$ 8,552	\$ 8,793
Grades 7-8	\$ 7,825	\$ 8,092	\$ 8,370	\$ 8,552	\$ 8,805	\$ 9,052
Grades 9-12	\$ 9,304	\$ 9,621	\$ 9,952	\$ 10,169	\$ 10,470	\$ 10,765

Base Grants

Grades TK-3	\$ 7,193	\$ 7,459	\$ 7,702	\$ 7,878	\$ 8,091	\$ 8,319
Grades 4-6	\$ 7,301	\$ 7,571	\$ 7,818	\$ 7,997	\$ 8,214	\$ 8,446
Grades 7-8	\$ 7,518	\$ 7,796	\$ 8,050	\$ 8,234	\$ 8,457	\$ 8,695
Grades 9-12	\$ 8,712	\$ 9,034	\$ 9,329	\$ 9,543	\$ 9,802	\$ 10,078

Grade Span Adjustment

Grades TK-3	\$ 748	\$ 776	\$ 801	\$ 819	\$ 841	\$ 865
Grades 9-12	\$ 227	\$ 235	\$ 243	\$ 248	\$ 255	\$ 262

Supplemental Grant

Maximum - 1.00 ADA, 100% UPP	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,588	\$ 1,647	\$ 1,701	\$ 1,739	\$ 1,786	\$ 1,837
Grades 4-6	\$ 1,460	\$ 1,514	\$ 1,564	\$ 1,599	\$ 1,643	\$ 1,689
Grades 7-8	\$ 1,504	\$ 1,559	\$ 1,610	\$ 1,647	\$ 1,691	\$ 1,739
Grades 9-12	\$ 1,788	\$ 1,854	\$ 1,914	\$ 1,958	\$ 2,011	\$ 2,068

Created by: John Azzizzi

Email: john.azzizzi@liveoakcharter.org

Phone: 707-824-9700

LCFF Calculator Universal Assumptions						
Live Oak Charter (6119036) - 2nd Interim				2/26/2020		
Summary of Funding						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	2.29%	2.71%	2.82%	0.00%
Base Grant	2,099,852	2,192,612	2,242,751	2,303,481	2,368,422	2,368,422
Grade Span Adjustment	102,261	107,094	109,500	112,441	115,651	115,651
Supplemental Grant	83,592	91,345	90,844	99,295	102,096	102,096
Total Target	2,285,705	2,391,051	2,443,095	2,515,217	2,586,169	2,586,169
Transition Components:						
Target	\$ 2,285,705	\$ 2,391,051	\$ 2,443,095	\$ 2,515,217	\$ 2,586,169	\$ 2,586,169
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,152,229	2,310,362	2,310,362	2,310,362	2,310,362	2,310,362
Remaining Need after Gap (informational only)	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	133,476	-	-	-	-	-
Total LCFF Entitlement	\$ 2,285,705	\$ 2,391,051	\$ 2,443,095	\$ 2,515,217	\$ 2,586,169	\$ 2,586,169
Components of LCFF By Object Code						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 806,166	\$ 871,173	\$ 868,770	\$ 913,368	\$ 946,618	\$ 921,486
EPA (for LCFF Calculation purposes)	55,532	56,154	56,154	56,154	56,154	56,154
Local Revenue Sources:						
8096 - In-Lieu of Property Taxes	1,424,007	1,463,724	1,518,171	1,545,695	1,583,397	1,608,529
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,285,705	\$ 2,391,051	\$ 2,443,095	\$ 2,515,217	\$ 2,586,169	\$ 2,586,169
Total Phase-In Entitlement	\$ 2,285,705	\$ 2,391,051	\$ 2,443,095	\$ 2,515,217	\$ 2,586,169	\$ 2,586,169
Summary of Student Population						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Total Enrollment	291	292	292	292	292	292
Total Unduplicated Pupil Count	49	60	60	60	60	60
Rolling %, Supplemental Grant	18.9800%	19.8600%	19.3100%	20.5500%	20.5500%	20.5500%
Rolling %, Concentration Grant	18.9800%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	131.78	133.70	133.70	133.70	133.70	133.70
Grades 4-6	90.56	90.77	90.77	90.77	90.77	90.77
Grades 7-8	55.32	56.30	56.30	56.30	56.30	56.30
Total Adjusted Base Grant ADA	277.66	280.77	280.77	280.77	280.77	280.77
Total Funded ADA	277.66	280.77	280.77	280.77	280.77	280.77
ACTUAL ADA (Current Year Only)						
Grades TK-3	131.78	133.70	133.70	133.70	133.70	133.70
Grades 4-6	90.56	90.77	90.77	90.77	90.77	90.77
Grades 7-8	55.32	56.30	56.30	56.30	56.30	56.30
Total Actual ADA	277.66	280.77	280.77	280.77	280.77	280.77
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concen \$	83,592	91,345	90,844	99,295	102,096	102,096
Current year Percentage to Increase or Improve S	3.80%	3.97%	3.86%	4.11%	4.11%	4.11%

From: Live Oak Charter no_reply@liveoakcharter.org
Subject: Letter from Faculty re: Looping Proposal
Date: March 8, 2020 at 4:05 PM
To: officemanager@liveoakcharter.org

Dear Live Oak Parents,

The question of how to best create and orchestrate a looping system has long been alive in our community. To "loop" means to teach the same class of students for more than one year. As teachers committed to Waldorf pedagogy, we hold the relationship to the child in the highest regard. We also feel that the bonds we strive to create are more a function of attention and intention than of time. This year, through a series of specialized and focused conversations, the faculty has reached consensus regarding a new looping proposal. This is a unique opportunity, as we have come to enthusiastic and unanimous agreement on such an important educational decision.

In mid-January, Ms. Julie, Ms. Lois, and Ms. Shepherd spoke on behalf of the faculty at a board meeting and subsequently presented at a Town Hall meeting on February 4. The faculty recommends the following model:

TK-K / 2 year loop

Grades 1-3 / 3 year loop

Grades 4-5 / 2 year loop

Grades 6-8 / 3 year loop

The faculty arrived at this looping model after an extensive process of discussion and consideration. Our proposed model keeps teacher and students together for four developmental stages: TK-K where play and imitation are vital; 1-3 where we lay foundations for reading, writing, math and form the social structure of the class; 4-5 where the real world opens via stories in history and observation in science; and 6-8 where students strive for independence and gain perspective through their successes and challenges. By meeting a new teacher in grades 4 and 6, students are provided the opportunity to make themselves anew in the teacher/student relationship. The combination of nurturing existing relationships while forging new ones allows for continued growth and development in our students.


In general, the shorter looping model offers benefits for both teachers and students. For teachers, shorter loops mean a smaller team of teachers focusing on each developmental stage. Smaller teams can collaborate more often and with better attention to the specific needs of each class. By working in a shorter loop, teachers will have greater capacity for deepening and enriching the curriculum as well as tailoring it for the current students of any given class. Teachers will also have more energy, flexibility, and creativity for meeting the social and emotional needs of students on a daily basis. For students, shorter loops mean being taught by teachers who are confident and well-prepared for lessons, thus having the mental and emotional capacity to connect with students and build the relationships that we all hold so dear. Students will also benefit from curriculum, projects, and field trips that have been honed by a team of teachers for each developmental stage. Live Oak students will have more adults who know them well, care about them, and shepherd them through their childhood journey.

The Live Oak Board of Directors hopes to make a decision on our proposal at its March 12 meeting. If the proposal is approved, the faculty and Mr. Tomola will work together to place teachers for next year and plan thoughtful transitions for students and parents. It is our intent to keep the proposed looping cycle for the foreseeable future. In any given year, there may be exceptions made per the discretion of the Executive Director regarding particular classroom and/or teacher circumstances.

We are grateful to Mr. Tomola, the board, and the parent community for the support we have already received regarding our proposal. We assure you that your children, our students, remain at the heart of every decision we make. We look forward to engaging with the Live Oak community to embrace the new model with thoughtfulness, intention, and integrity.

Sincerely,

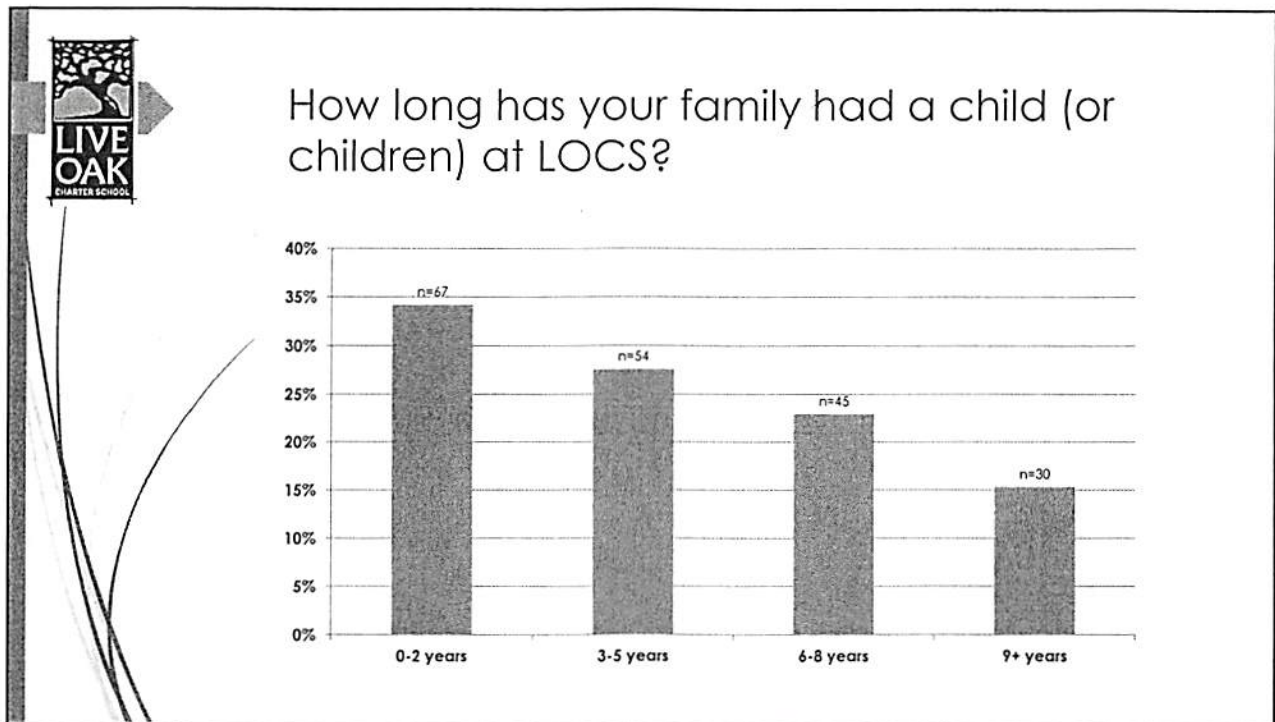
Live Oak Faculty



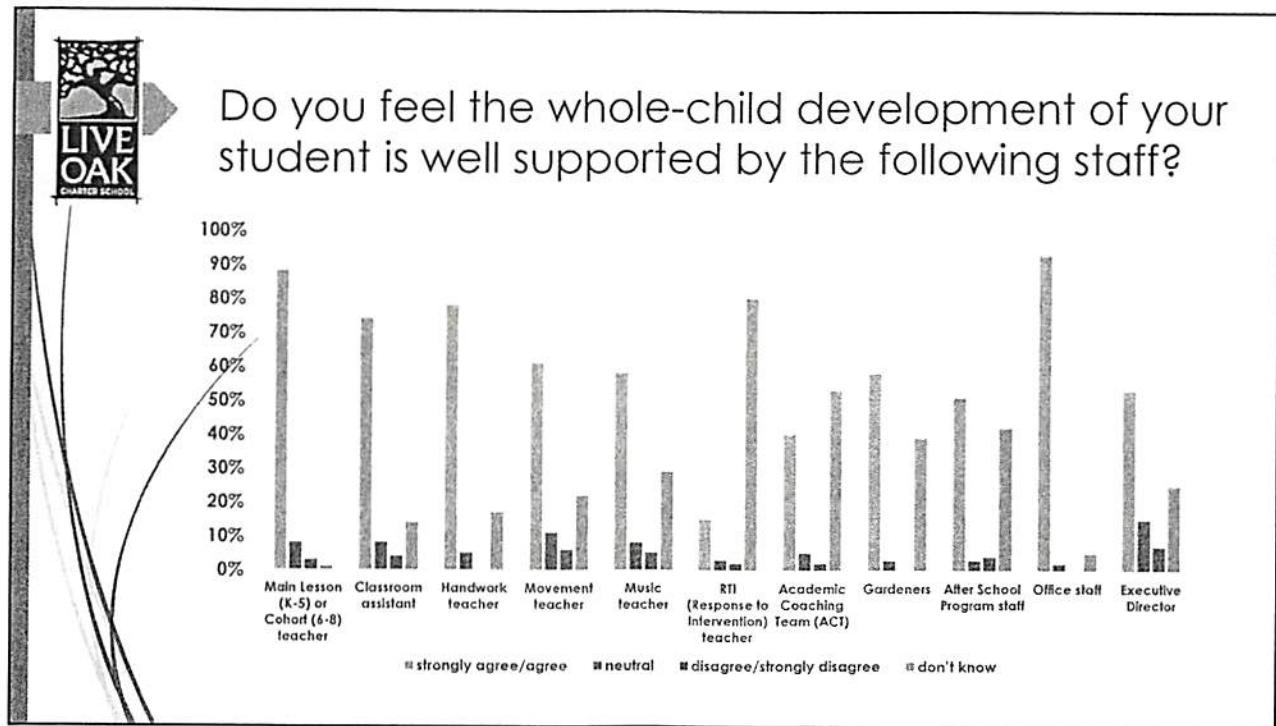
LOCS Parent Survey 2019-20

March 12, 2020
Regular meeting of LOCS Board of Directors

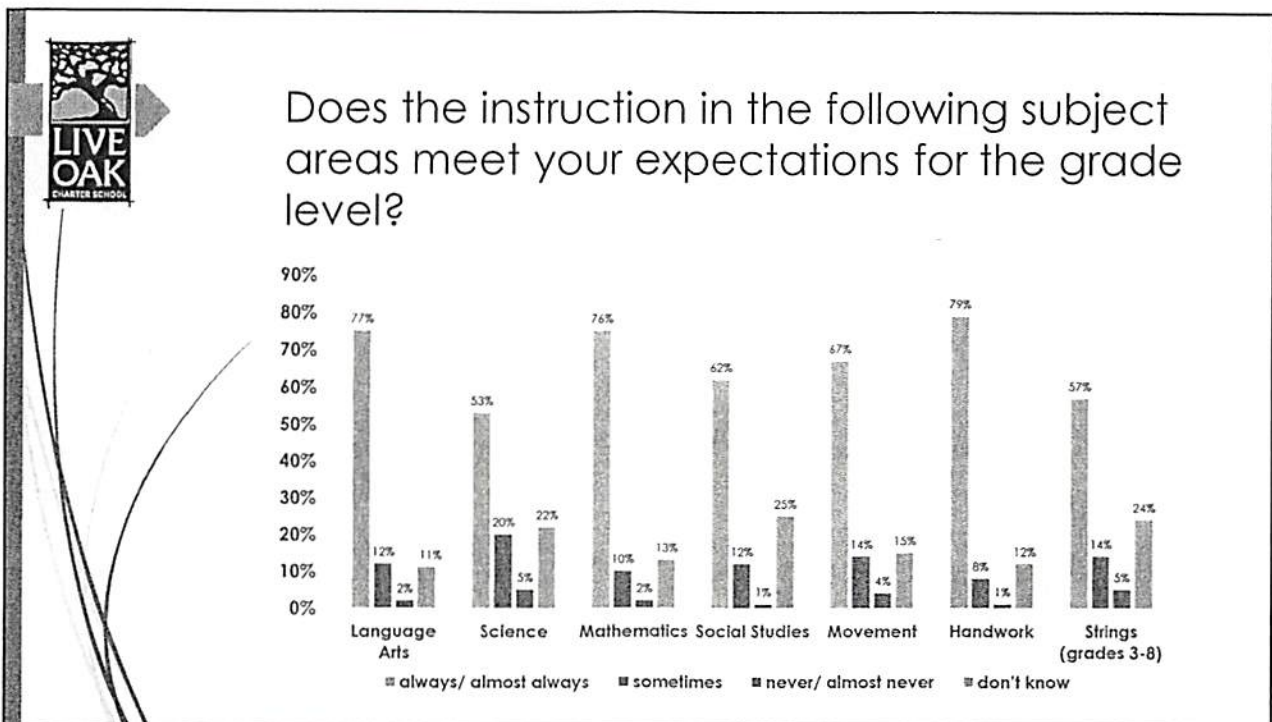
1



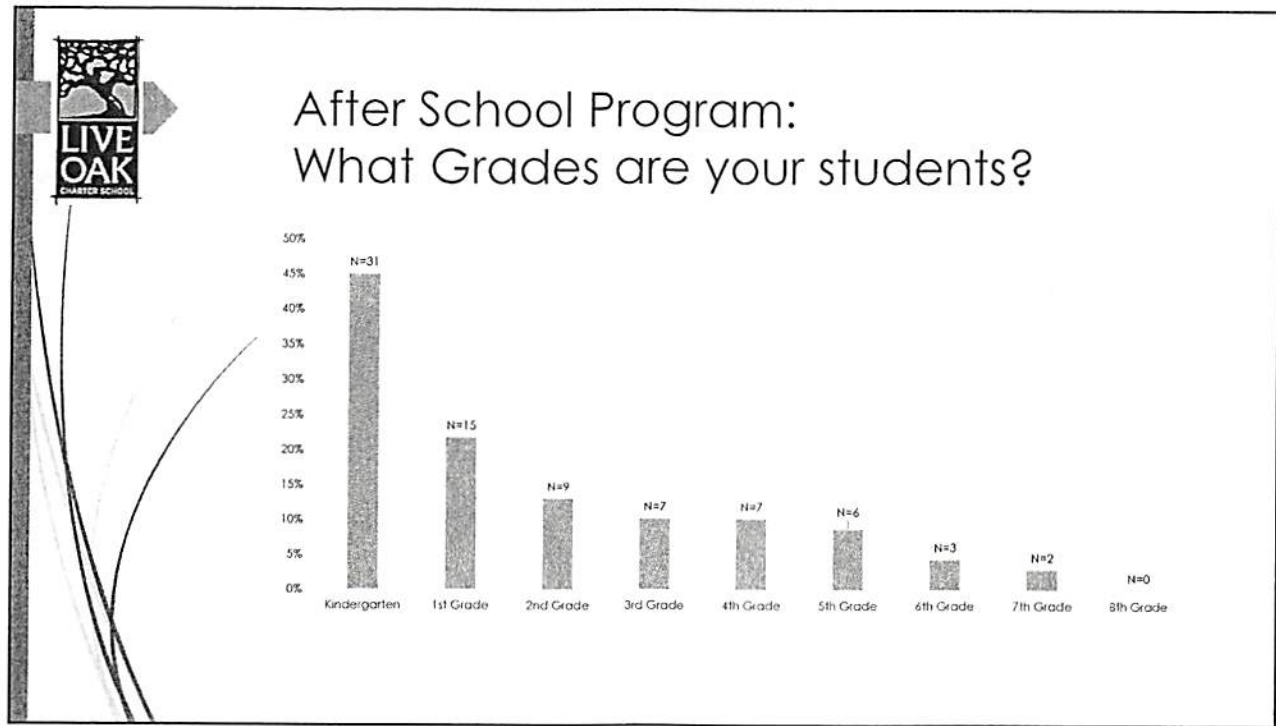
2



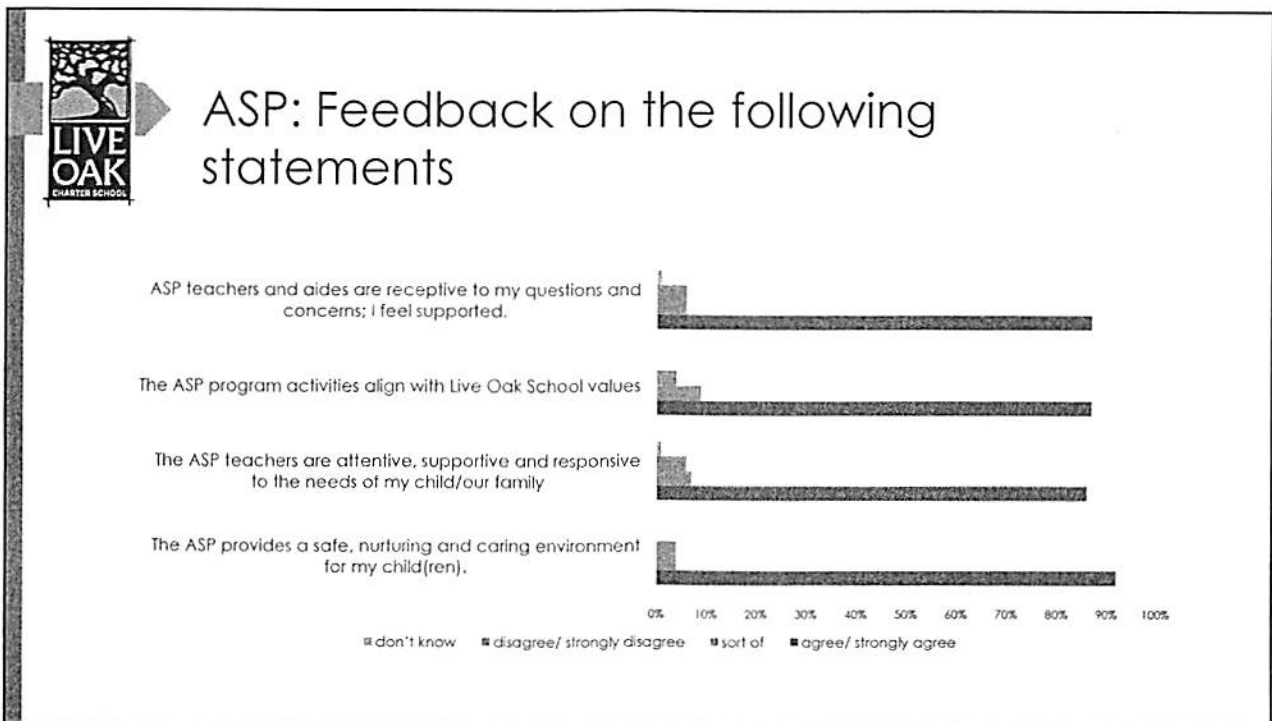
3



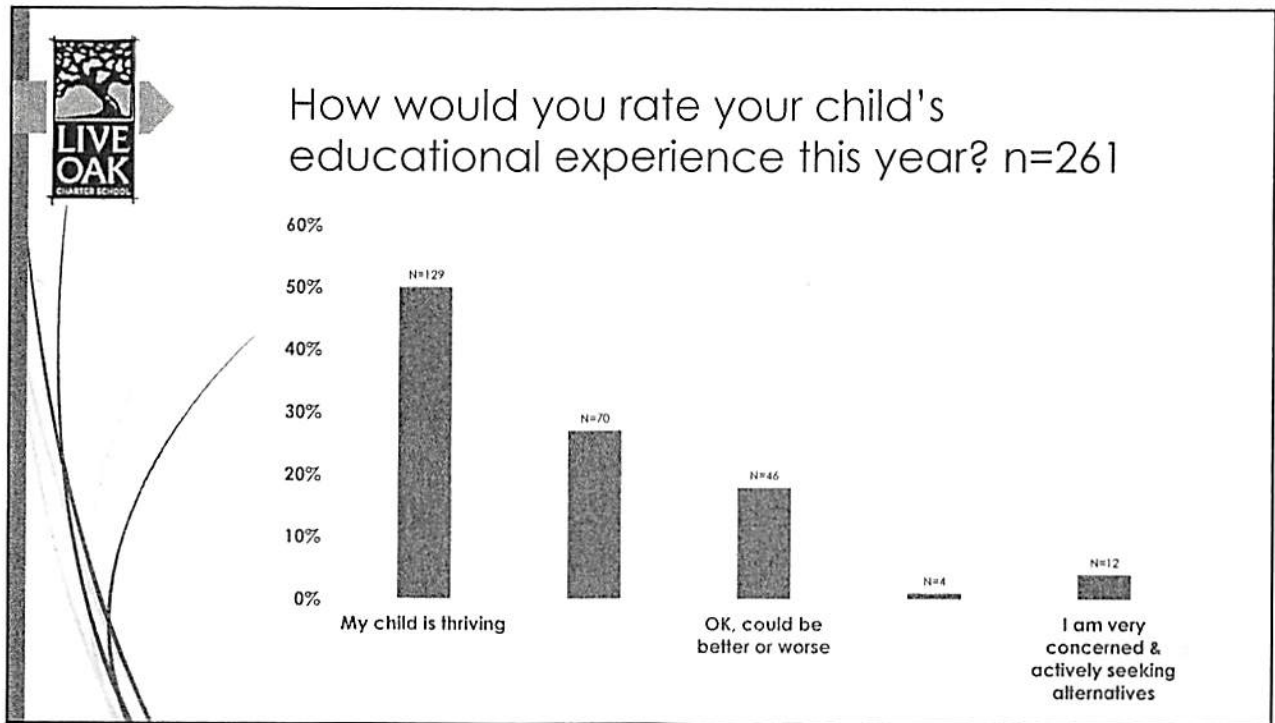
4



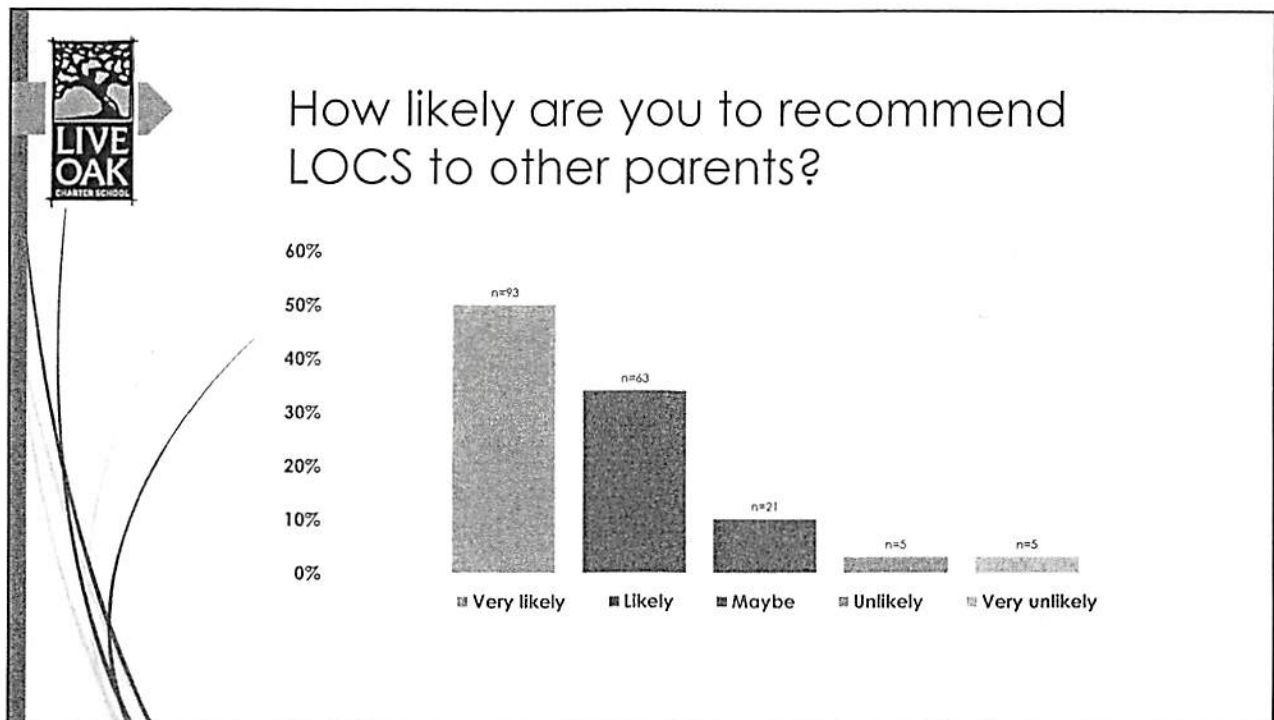
5



6



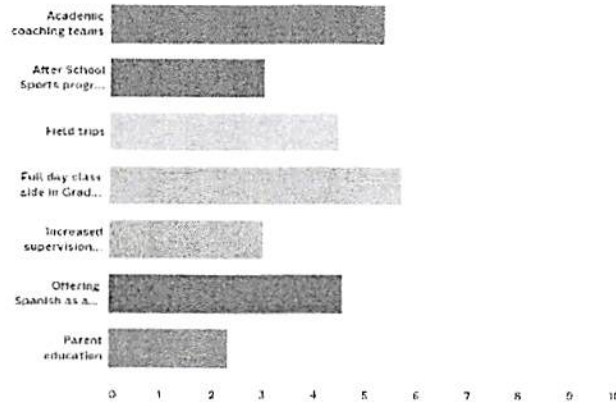
7



8



Q19 Please rank the following elements of the educational program at Live Oak (1= MOST valuable to 6 = LEAST valuable). This information is meant to provide guidance to the Board in setting future funding priorities.



9



Looping: Please provide your comments on the current and/or proposed grade loop

⇒ 135 responses

- ⇒ Many responses acknowledging strengths and challenges of both models, with significantly more in favor of proposed looping system
- ⇒ Support for proposed new looping system
- ⇒ Trust in the faculty and their support of new looping system
- ⇒ Frustration and fatigue for "series of changes" to looping and other aspects of LOCS
- ⇒ Feeling that Waldorf model is being further compromised and diluted

10



What you like least about LOCS

- ⇒ Site issues: Uncertainty about future, condition of facilities, mold, safety
- ⇒ Insecurity about future budget
- ⇒ Lack of foreign language
- ⇒ Class size
- ⇒ Wish more could be done to increase diversity
- ⇒ Uncertainty about how parents can feel informed and connected to community
- ⇒ Need for better communication to families

11



Q21 What do you like best about Live Oak Charter School?

arts music attention teachers staff environment media nice learning people music
 whole
 emphasis focus young supportive overall child really support whole
 caring kind approach amazing love nurtured education
 engaged students appreciate teachers culture
 community faculty children feel parents
 staff
 philosophy school Caring teachers Waldorf value curriculum
 staff
 bring development think staff work best low media well know commitment
 kindergarten arts make Waldorf inspired music arts families nature kids teaching
 Waldorf education

12



Thank you to all who participated!