



## Opening Verse

**The healthy social life is found when,  
in the mirror of each human soul,  
the whole community finds its  
reflection, and when, in the community,  
the virtue of each one is living.**



## Fundraising Report Through Jan 2021

**Total 2020-2021 Fundraising Goal: \$162,000**  
 2020-2021 projected grant to the school: \$123,760  
 2020-2021 YTD *actual* grant to the school: \$60,714

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

### Donations Received by Month

[Source: Foundation Accounting]

<u>Month</u>	<u>2016-2017 Year</u>	<u>2017-2018 Year</u>	<u>2018-2019 Year</u>	<u>2019-2020 Year</u>	<u>2020-2021 Year</u>
July	\$ 3,617.89	\$ 10,868.36	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67
August	\$ 9,250.20	\$ 15,409.62	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54
September	\$ 19,680.00	\$ 12,892.50	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33
October	\$ 10,922.55	\$ 19,718.56	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23
November	\$ 16,357.86	\$ 16,616.22	\$ 17,345.91	\$ 12,510.24	\$ 8,827.93
December	\$ 16,650.60	\$ 15,892.75	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88
January	\$ 30,199.56	\$ 28,411.15	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94
February	\$ 19,602.98	\$ 24,635.87	\$ 15,592.43	\$ 15,300.49	
March	\$ 87,260.29	\$ 93,079.22	\$ 84,452.77	\$ 99,049.54	
April	\$ 12,970.35	\$ 10,531.03	\$ 14,613.46	\$ 10,726.98	
May	\$ 13,967.58	\$ 16,081.63	\$ 13,789.51	\$ 18,265.65	
June	\$ 12,590.20	\$ 10,458.09	\$ 39,777.09	\$ 19,207.18	
<b>Total</b>	<b>\$ 253,070.06</b>	<b>\$ 274,595.00</b>	<b>\$ 284,951.74</b>	<b>\$ 291,367.33</b>	<b>\$ 77,781.52</b>
			Escrow	Auction	Auction
				\$11,515	\$10,887

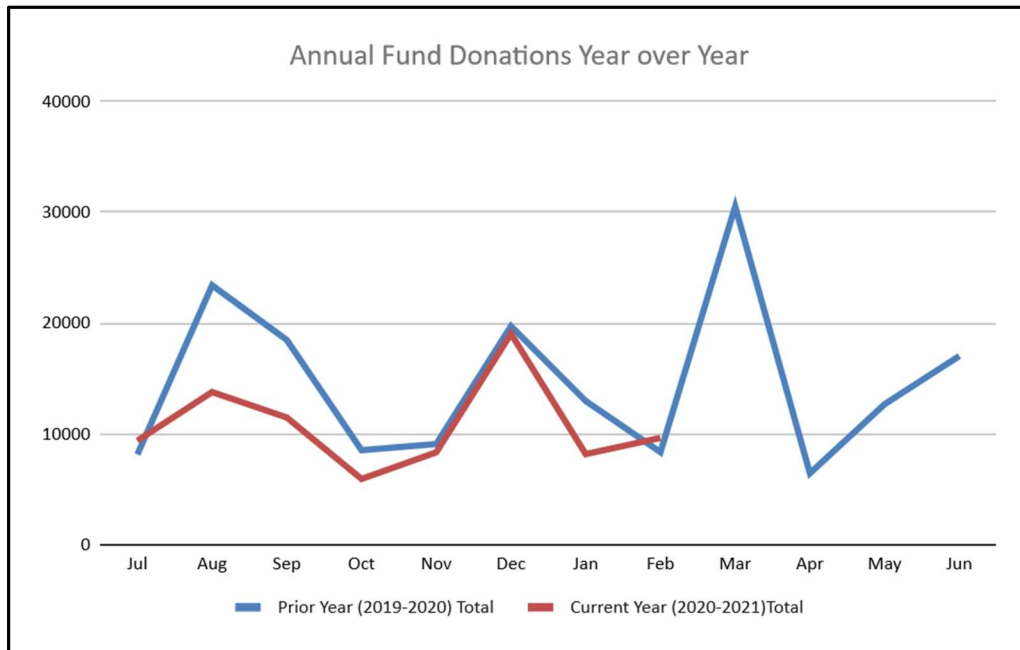
**Variance From Last Year YTD: -\$51,035.97**  
**Long-Term Capital Fund Ending Balance: Approx. \$96,811**



### Annual Fund Participation by Grade through February 2021

Grade	2016-17	2017-18	2018-19	2019-20	Thru Jan-2020*	2020-2021
K-Rosemary	91%	100%	77%	95%	52%	41%
K-Sunflower	95%	82%	64%	73%	55%	36%
1 <sup>st</sup>	91%	91%	88%	69%	47%	38%
2 <sup>nd</sup>	94%	84%	84%	88%	69%	66%
3 <sup>rd</sup>	84%	84%	66%	75%	61%	56%
4 <sup>th</sup>	84%	88%	81%	63%	50%	41%
5 <sup>th</sup>	69%	84%	81%	70%	53%	43%
6 <sup>th</sup>	87%	69%	74%	81%	66%	47%
7 <sup>th</sup>	69%	100%	59%	77%	69%	55%
8 <sup>th</sup>	72%	57%	86%	66%	50%	52%
<b>Totals</b>	<b>83%</b>	<b>83%</b>	<b>76%</b>	<b>75%</b>	<b>58%</b>	<b>48%</b>

\* Interim Participation percentages from Feb 2020 not available...



[Source: Foundation Neon Fundraising Platform]

Note: The discrepancy between the table from the Foundation accounting system and the graph from the Neon fundraising report is due to end-of-the-month donations which are recorded in Neon by the check date or initiation of a credit



**LIVE OAK**  
CHARTER SCHOOL  
FOUNDATION

*card transaction, but recorded in the accounting system when funds are received in the Foundation bank accounts, which can be several days later.*

## Executive Director Report, Justin Tomola

For the March 11, 2021 Board Meeting

### Enrollment and Attendance

- |                     |                 |
|---------------------|-----------------|
| ● KG: 23, 99% (MA)  | 5th: 29, 97%    |
| ● KG: 22, 98% (RRT) | 6th: 31, 98%    |
| ● 1st: 31, 97%      | 7th: 30, 96%    |
| ● 2nd: 31, 97%      | 8th: 30, 98%    |
| ● 3rd: 32, 98%      |                 |
| ● 4th: 28, 99%      | Total: 287, 98% |
- Completed our first ever online lottery with new platform, Lotterease, on March 4, processing the 78 applications submitted to fill the 47 current openings for next school year. Additional applications have been submitted following the close of our priority application period. Fifth grade still has one opening and 2 other classes are filled but no waiting list.
  - Held Kindergarten Stroll on March 7, giving 12 prospective families the opportunity to see inside our Kindergarten classrooms and meet the Kinder teachers.
  - We have continued to enroll students mid-year at a higher rate than usual.
  - Review and edits of attendance policy complete and approved on March 2.
  - Finalizing decisions regarding enrollment issues and requests (ie retention) with parents/teachers including grade placement by applicants for next year.
  - Registered and paid for the Novato Mothers Club school fair for recruitment, this is a first.

### Leadership and Curriculum and Instruction

- New weekly updated dashboard is up on the website that gives an overall view of where we are in our reopening process. Go to “COVID-19 Hub” at [www.liveoakcharter.org](http://www.liveoakcharter.org) for more.
- Admin team reopening task meeting held on March 1. The task list notes and structure in process.
- Continue to collaborate with CRT on reopening actions.
- The bill (AB86) was signed on March 4.. Full text can be found here: [https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=20210220AB86](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=20210220AB86)
- AB 86 note: Schools are penalized only for instructional days that were forfeited based on the school calendar (not calendar days). So because of Spring Break, the only instructional days that will be forfeited are Apr 5 - 9 (5 days lowers amount to approx 74k from 78k).
- AB86 instructional revision of phase in approach from TK-2, 3-6 to TK-3, 4-6.

- Attended AB86 webinar in collaboration with SCOE and Capital Advisers.
- Parent and Student Handbook for in person learning complete and posted online.
- COVID Protection Plan complete and posted on the website (CALOSHA required plan).
- ELPAC testing scheduled and letters sent to parents.
- Collaborating with SCOE and Sonoma Health with ongoing COVID responses.
- Attended initial LO Union representatives meeting to hear concerns 2/18.
- Met with LO Union representatives and BOD HR rep Stacy Ito to discuss reopening agreements on 3/04.
- Agreed on two day Live Oak Faculty in-service immediately after Spring Break (April 5, 6)
- Hybrid schedule drafted and collaborated with Leadership and Faculty.
- Hybrid schedule finalized and sent to the community.
- All faculty and staff have been given access to scheduling for their vaccination series.
- Individual communications sent to all eligible LO staff who still want vaccination appointments.
- Continue employee health check-in for staff/visitors on campus.
- Continue to monitor progress of individual families and the immunization requirements.
- Each Tuesday I host Leadership Zoom meetings regarding aspects of the distance learning program and other important topics.
- Each Thursday I host Faculty meetings to discuss, connect, collaborate and plan.
- Every Tuesday morning, I participate in a Zoom meeting arranged by SCOE for district superintendents and leaders of independent charter schools in Sonoma County.
- Every Wednesday morning I participated in a Zoom meeting with all North Bay Public Waldorf administrators regarding various topics related to distance learning.
- Met with Leadership to plan the faculty meeting agenda and many other topics related to distance learning.
- Continue to provide USDA approved meals for qualifying students three days a week.
- Facilitated several communications with parents and teachers regarding student engagement in distance learning.
- Continue offering individual follow up with students and parents whenever a learning concern arises.
- Facilitate SST and 504 meetings that focus on MTSS services/interventions that we can provide for students.

- Providing crisis/SEL support to faculty, staff, and students as needed.
- Continue providing support to families about various technology issues related to distance learning and use of technology appropriately.
- Daily meetings with Admin team members.
- Continue supporting teachers through the challenges of distance learning.
- Attended several budget reviews and planning meetings with our finance/office managers.

#### Communications/Marketing and Development

- Digitizing enrollment documents (four forms) via volunteer coordinating efforts. Reformatting them and converting them is complete and on the website.
- Refined enrollment process to be less cumbersome.
- Beginning labor intensive enrollment/registration process.
- Continue to work with ParentSquare onboarding specialist contact and Debbie Fox to create an implementation plan for admin/teachers/parents.
- Anticipating full implementation of PS during the summer of 2021.
- Chromebook order updated to large screen 14 inch version.
- All Chromebooks arrived (96).
- Continue to offer tech support, advice and guidance to both staff, students and parents and continuing to look at available resources.
- Planning next steps in order to configure Chromebooks (64) for school use with Patrick Boyd.
- Researching other tech tools to facilitate simultaneous instruction.

#### Social and Emotional Well Being

- Facilitate family meetings that focus on services/interventions that we can provide students and or families.
- Year in review conversation with Community Circle project with Heather Bleasdale.
- In communication about possible future Community Circle needs.
- Continue with class SEL time/circles.
- In communication with Community Circles volunteers about the need for Winter/Spring. Email me with any interest, suggestions, or ideas.
- Explicit use Second Step in some lower grades.
- Circles work continues for parents/students and specific grade levels.

### Staff Development/HR

- Inter-school collaboration on hybrid learning is ongoing.
- ELPAC training underway for Proctor.
- The intent to return process started for current employees.
- Received resignation notice from an employee moving out of State this summer.
- Met with individual employees regarding various issues, such as managing workload, communicating with parents, dealing with certain students and more.
- Continuing to help manage the AB1505 process for four non-credentialed teachers and CALPADS reporting requirements.
- In the process of facilitating personnel HR related issues.
- Continue to hold meetings with individual employees regarding various issues, such as managing workload, communicating with parents, dealing with certain students and more.
- Continue to provide support calls to a teacher who is currently enrolled in an Administrative Credential program to learn and grow her administrative knowledge and acumen.
- Building personal connection time into Leadership and Staff meetings.
- Providing positive feedback to staff for ongoing relationship building and perseverance.
- Kindergarten and Admin meeting regarding hybrid schedule for the Spring.

### Communications/Parent Involvement

- Collaborating with CRT on Town Hall for March 10.
- Collaborated with CRT on Parent Selection Form information/format.
- Collaborated with CRT on community communications including Q and A and next town hall announcement.
- Attend and collaborate every Friday with the Community Response Team to discuss reopening plans and timeline.
- Continue to provide specific COVID updates to BOD and Staff.
- Recorded and uploaded one Directors Cut for Leaflet.
- Continue to send community communications regarding opportunities for engagement.
- Communicate with individual parents and teachers about their issues related to distance learning.
- Several meetings with parents and teachers regarding distance learning and retention.

- Continue to update LO website COVID Hub/Resource page with reopening Dashboard.

### Facilities

- I work closely with Admin staff regarding facilities needs.
- Email to Allison to discuss LO questions on reopening procedures.
- New pick up and drop off area in the ASP room running smoothly.
- Working out kinks of the new phone and internet system and troubleshooting as needed.
- 1st/2nd Grade Restroom -Linoleum floor - work expected to be complete by Thursday
- New fire alarm in MS completed by Vanguard.
- Three portable restrooms and one sink reserved.
- Motion Sensor Lights- received 3, ready to install at strategic locations
- Uninstalled three window boxes from the ASP building.
- Long-term facilities committee planning underway.
- New sand and cover being researched for Kindergarten yard.
- Replaced ceiling tile in Rebecca's room.
- FG has hired another maintenance person to help Martin.
- Taking inventory of window screens - repaired (new mesh installed) a 2nd grade one on 3/5

### RTI/Special Education

- I continue to be the designated LEA representative in all Speech, OT, RSP/IEP meetings.
- I continue to be in the process to determine qualifying students for Special Education.
- I continue to have many conversations with teachers, parents and RTI support the student regarding our school's MTSS programs.
- I continue to participate in the scheduling, planning and executing of SST and 504 meetings.
- I discuss student needs situations with class teachers, parents and support staff as needed.
- Through the team process, I help monitor the progress of student well being and proximity to needing counseling services (SPED only).
- Rehire of a former Aide to be the new SPED classroom aide.
- Discussing the possibility of SPED costs vs. other County SELPA costs.
- Continue to meet with our school psychologist regarding student initial assessments.

- Meeting set with PCS Director of SPED regarding reopening plans.

#### Board Development

- Attended Executive Group meeting for BOD agenda.
- Attended Finance Group meeting for BOD agenda.
- Met with BOD Chair for BOD agenda and packet review.
- Reviewing the ED survey process with Patrick, James, and Chip.
- Reviewing job descriptions, roles/responsibilities, and personnel of our sister schools.

#### Other Notes

FYI: Here are our notes regarding Live Oak Union updates for the reopening plan agreements.

*Live Oak Union Representatives and I met on 2/18.*

*Here are the Teachers Conditions for Returning to In-Person Teaching that we reviewed:*

- *Teachers have full vaccinations (or have been offered them).*
- *Breaks for teachers*
- *Workload equity (we need to get more specific)*
- *A week of no classes and help to get classrooms ready*
- *Our conditions need to extend into the Red Tier*
- *PPE provided by the school*
- *Sinks(preferably with warm water) for handwashing (outside-not inside port-a-potties)*
- *Janitorial services*
- *Adequate technology for simultaneous teaching*
- *Hold firm on limited Wednesday online workload vs prep. time*
- *Money for materials because students can't share*

*We followed on March 4 as on update and discussion. Julie M, Leah B, Stacy Ito and myself in attendance. Here are the items with updated information in blue:*

- *Teachers have full vaccinations (or have been offered them) **There is a question of the timeframe in the series and when in the process is it okay to return to in-person. We will bring in a local health professional who can advise us on this issue.***
- *Breaks for teachers: **Yes, factored into the schedule during Specialty.***
- *Workload equity (we need to get more specific)*
- *A week of no classes and help to get classrooms ready: **Agree to two days of in-service time plus three afternoons from 1-330 during the week of April 5-9. We agree that teachers may need to take an afternoon or two in order to prep rooms before Spring Break.***
- *Our conditions need to extend into the Red Tier: **Agreed***
- *PPE provided by the school: **Currently on stock including Halo masks.***

- *Sinks (preferably with warm water) for handwashing (outside-not inside port-a-potties): Three port-a-potties toilets reserved and one hand washing station. (no warm water)*
- *Janitorial services: Yes, we have a contract with a new cleaning company called North Bay Cleaners-daily cleaning.*
- *Adequate technology for simultaneous teaching: Getting a list from teachers in process.*
- *Hold firm on limited Wednesday online workload vs prep time: Yes, distance learning for the entire school. The student day will still equal required minutes.*
- *Money for materials because students can't share: In process*

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

**Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School**  
**February 18, 2021**  
**6:00pm**

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

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

<https://us02web.zoom.us/j/82461712011?pwd=Vkr0SDJvcck0cmNndWlqTENxT0lpQT09>

Meeting ID: 824 6171 2011  
Passcode: 42iF8U

You may also call in using the Zoom phone number:  
669 900 6833 US

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

**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School**  
**February 18, 2021**  
**6:00pm**

**Present**

Sarah Grossi, Board Chair  
Erin Wrightsman, Board Director  
Stacy Ito, Board Secretary  
Chris Fox, Board Director  
James Jensen, Board Treasurer  
Jessica Umphress, Board Director  
Patrick Kennel, Board Director

Justin Tomola, Executive Director  
Shelly Dieterle, LOCS Enrollment Coordinator

**CALL TO ORDER**

**6:03pm**

**APPROVE THE AGENDA**

Move to approve the agenda JJ, 2nd CF, Aye SI, SG, PK, EW, JU

**A. Public Comment**

*(15 min)*

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.

No public comment

**B. Reports**

This portion of the meeting is set aside for delivery of information to the board/public. Board members may ask clarifying questions, but items are intended to be primarily informational.

1. Treasurer Report (James Jensen) *(5 min)*
  - a. Finance team met last Thurs, received brief from John Azzizzi on State's January budget, which was better than thought, making the next few years' projection look more positive, more info next month at 2nd interim budget review; reviewed IRS form 990 and Tax board form 199, both on tonight's consent agenda
2. Foundation Report (Sarah Grossi) *(5 min)*
  - a. In the packet, Foundation's fundraising is a little more behind than they thought they would be. Participation did increase from last month, but both participation and giving are depressed this year, due to the impact of COVID.
  - b. Auction is coming up on April 17th, community members are working enthusiastically and very hard to make this a successful and community oriented event. Invites are coming to your mailbox soon.
3. Director's Update (Justin Tomola) *(15 min)*
  - a. Included in the packet; focus on enrollment: LOCS is adding 8 more students last month and continuing to add more students mid-year than in prior years. Shelly

Dieterle, LOCS Enrollment Coordinator has been working hard all year to upgrade LOCS' enrollment policies, lottery, and new online platform, for which we are very grateful! Applicant numbers are down this year, about 50% less in total applicants versus last year, most are in the kindergarten age group. 5th grade next year is looking low right now, and a main concern. JJ shares that our multi-year projection has been using 280 as an enrollment figure, SD feels that we should be able to hit 285. At this time being open for on-campus instruction does not seem to be impacting whether families apply to LOCS or not. Are we working on Intent to Enroll forms for our current families? Currently it is scheduled for April.

- b. SPED aide left and position needs to be filled and a job listing has been posted.
- 4. Student Assessment: review and update (Justin Tomola) (5 min)
  - a. JT and CF have partnered to collect and review student assessment data. The next steps are to talk with faculty leadership to look at exploring new assessment protocols with assistance from CF. JT will email out the assessment tools outlined in the LOCS charter. CF asks: Are we benchmarking the learning loss that is happening at this time? What assessments can help support our students as we emerge from distance learning.
- 5. COVID Response Team (CRT) Report (Stacy Ito) (5 min)
  - a. Hosted 7th Town Hall last Thursday, well attended with 70+ participants. CRT sent out a parent survey the next day, polling families on the preference to return to hybrid or to stay in distance learning this school year. About 100 families have so far replied, ~70-75% prefer to come back to campus this semester. Currently CRT is working on creating a dashboard that outlines all the mandated requirements for students returning back to campus. Each item will be marked completed, in progress, or not complete. This is to continue with the school's transparency in reopening to in-person instruction.

### **C. Consent agenda**

(5 min)

No public comment. Move to approve consent agenda JJ, 2nd EW, Aye SI, SG, CF, JU, PK

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 January 14, 2021
2. Salary resolution
3. Financials for January 2020
4. IRS Form 990
5. School calendar 2021-22

### **D. The Board will consider the following for review/ approval**

No public comment given

1. LOCS reopening plan and resolution (Justin Tomola) (30 min)

Resolution on the conditions required for instructional platform to shift from distance learning to distance learning/on-campus learning hybrid for both students and staff  
*Staff recommendation: Approve Resolution 2021-0218 on the conditions required for instructional shift from distance learning to distance learning/on-campus hybrid for both students and staff*

  - a. Resolution is based on the most current resolution passed by our authorizing district (PCS).

- b. LOCS staff almost unanimously wanted access to vaccine series before returning to in-person instruction.
- c. For LOCS, is the 4 week limit of returning to campus (according to case rates) reasonable for our small school?
- d. LOCS is in process of finishing and submitting COVID safety plan to Sonoma County health dept.
- e. LOCS staff is in Cohort C for vaccination, and scheduled to be available in 2 weeks.
- f. JT thinks there is a strong possibility of TK/K and other students returning to campus this spring.
- g. LOCS BOD agrees to amend the resolution draft to include:
  - i. #3 LOCS staff have had access and opportunity to receive a FDA approved COVID-19 vaccination series, including a 2-week period after the second dose (per current guidelines).
  - ii. Remove 4 week and 6 week guidelines per case rate reopening guidelines.
  - iii. Added clauses for #4 *the hybrid instructional plan and physical preparations of the campus have been completed*; #5 *The required approvals from the county and state.*
  - iv. AND BE IT FURTHER RESOLVED that LOCS would strive to implement as soon as possible the following reopening sequence *in the following priority order, if the requisite conditions have been met.*

2. Move to approve the resolution as amended SI, 2nd PK, Aye SG, EW, CF, JU, JJ

**E. The board will consider the following for discussion**

No public comment given

- 1. Facilities - Past, present, future (Chris Fox) (30 min)
  - a. Historical background given regarding the facilities committee at LOCS.
  - b. Updates given and discussion on most recent City Council and other meetings.
  - c. Moving forward: Long-term Facilities administrative working group (composition and next steps); CF will move forward finding facilities working group members, possibly leaning on JJ and JT to draft next steps, CF will commit to convening working group once before next BOD meeting and will reach out both Petaluma City Council and Sonoma Marin Fairgrounds. Long-term Facilities Working Group will have a standing report in the report section of the agenda.
  
- 2. Board Development (20 min)
  - a. Follow-up regarding plans with Maria Freebairn-Smith (Chris Fox)
    - i. CF had an hour long meeting with Maria Freenbairn-Smith. Estimated cost is \$3500. First step is a 1-on-1 with each board member. Maria would need 2 consecutive days for these assessments; it would be an hour commitment per board member. 1-2hr Zoom presentation on personalized retreat based on assessments. Retreat would be scheduled, 2 days, do not need to be consecutive, can include a weekend day, ideally there should be 1-2 weeks in between. Deliverable would be a post retreat document. 2-3 months out as new board members would cycle in, ideally we would reconvene one last time. After coordinating with JT, CF will send out dates via email in the near future.
    - ii. Concern: everything we do needs to be in compliance with the Brown Act. CF will connect with Maria to make sure that Brown Act requirements are known and able to be met.

- b. Update regarding EWG, Executive Committee (Sarah Grossi)
  - i. JT and SG met with charter lawyers to discuss discrepancies between our LOCS Charter and LOCS Bylaws regarding the Executive Committee vs. Executive Working Group.
  - ii. Charter is our primary document in a very technical sense, that being said how LOCS is using the EWG as an administrative committee follows the legal advice of our lawyers. Though the Charter has an older, previous and now inaccurate description of the Executive Committee, the lawyers believe that the inaccuracy does not constitute a material change and may stand as-is while following the recommended practice of following the bylaws.
  - iii. CF has questions and strong feelings that the Executive Committee was an effective forum that should not have been changed without board discussion and a vote. CF feels the Executive Committee as it stood should have complied with the Brown Act (minuting and agendaizing) rather than converting into an administrative committee.
  - iv. BOD agrees to pursue this topic for the retreat.

**F. Topics for consideration for future board meetings**

*(5 min)*

- 1. Details of hybrid model (logistics and practicalities, not an outline).
- 2. Status of campus preparations
- 3. Status of teacher/staff COVID vaccinations.

**G. ADJOURNMENT**

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

**Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School**  
**March 2, 2021**  
**6:00pm**

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Meeting ID: 837 0267 7466

Passcode: MZ13Qm

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

**Minutes for the Special Meeting of the Board of Directors of Live Oak Charter School**  
**March 2, 2021**  
**6:00pm**

**Present**

Sarah Grossi, Board Chair  
James Jensen, Board Treasurer  
Stacy Ito, Board Secretary  
Chris Fox, Board Director  
Erin Wrightsman, Board Director  
Jessica Umphress, Board Director  
Patrick Kennel, Board Director

Justin Tomola, Executive Director

**CALL TO ORDER**

**6:00pm**

**APPROVE THE AGENDA**

Move to approve the agenda JU, 2nd JJ, Aye SG, SI, CF, EW, PK

**A. Public Comment**

*(15 min)*

No public comment given

**B. The Board will consider the following for review and approval**

1. LOCS Application, Enrollment, and Waitlist policy revision (Justin Tomola) *(10 min)*

Revision of LOCS Application, Enrollment, and Waitlist policies to reflect birth range for 2-year Kindergarten Program, more accurate terminology, and alignment with new enrollment software platform.

*Staff recommendation: Approve LOCS Application, Enrollment, and Waitlist Policy*

Move to approve the LOCS Application, Enrollment, and Waitlist Policy JU, 2nd JJ,  
Aye: SG, SI, EW, PK, CF.

**C. ADJOURNMENT 6:12pm**

Balances through 02/28/2021						Fiscal Year 2020/21
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 1100 - Teachers' Salar</b>						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	701,227.00	708,114.00		415,056.85	293,057.15
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	5,200.00	5,700.00		3,000.00	2,700.00
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00			8,000.00
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	24,495.00	29,673.00		18,864.17	10,808.83
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	37,315.00	37,437.00		22,842.69	14,594.31
<b>Total for Object 1100 and Expense accounts</b>		<b>776,237.00</b>	<b>788,924.00</b>	<b>.00</b>	<b>459,763.71</b>	<b>329,160.29</b>
<b>Object 1300 - Cert Suprvrs'</b>						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrs',Superinten	33,000.00	33,000.00		20,955.00	12,045.00
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrs',School Adm	77,000.00	78,760.00		48,895.05	29,864.95
<b>Total for Object 1300 and Expense accounts</b>		<b>110,000.00</b>	<b>111,760.00</b>	<b>.00</b>	<b>69,850.05</b>	<b>41,909.95</b>
<b>Object 2100 - Instructional A</b>						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	52,573.00	46,494.00		12,783.37	33,710.63
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi		500.00		500.00	
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	1,500.00	1,500.00			1,500.00
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	4,000.00		137.00	3,863.00
62- 0000- 0- 5760- 1190- 2100- 000- 0000	Instructional A,Spec Ed-o	18,600.00	11,559.00		3,280.50	8,278.50
62- 3215- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi		29,509.00		7,282.65	22,226.35
62- 3220- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi		54,383.00		58,365.88	3,982.88-
62- 7420- 0- 5760- 1190- 2100- 000- 0000	Instructional A,Spec Ed-o		9,080.00		9,080.00	
<b>Total for Object 2100 and Expense accounts</b>		<b>76,673.00</b>	<b>157,025.00</b>	<b>.00</b>	<b>91,429.40</b>	<b>65,595.60</b>
<b>Object 2300 - Classified Direc</b>						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	39,600.00	39,600.00		25,146.00	14,454.00
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	70,400.00	72,160.00		44,704.05	27,455.95
<b>Total for Object 2300 and Expense accounts</b>		<b>110,000.00</b>	<b>111,760.00</b>	<b>.00</b>	<b>69,850.05</b>	<b>41,909.95</b>
<b>Object 2400 - Clerical &amp; Offi</b>						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	35,000.00	35,000.00		22,225.05	12,774.95
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	121,272.00	121,605.00		76,329.06	45,275.94
<b>Total for Object 2400 and Expense accounts</b>		<b>156,272.00</b>	<b>156,605.00</b>	<b>.00</b>	<b>98,554.11</b>	<b>58,050.89</b>
<b>Object 2900 - Other Classifie</b>						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	11,970.00	7,240.00		1,388.94	5,851.06
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	123,377.00	125,908.00		74,400.04	51,507.96
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	700.00	700.00			700.00
62- 3220- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com		5,007.00		2,055.00	2,952.00
62- 7420- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv		4,922.00		4,663.76	258.24

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 2, Page Break Lvl = )

ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 2900 - Other Classifie (continued)</b>							
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	63,800.00					
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00					
<b>Total for Object 2900 and Expense accounts</b>		<b>202,847.00</b>	<b>143,777.00</b>	<b>.00</b>	<b>82,507.74</b>	<b>61,269.26</b>	
<b>Object 3100 - Benefits - Strs</b>							
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	5,330.00	5,330.00		3,384.30	1,945.70	
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	109,001.00	110,872.00		64,375.48	46,496.52	
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	12,436.00	12,720.00		7,896.45	4,823.55	
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,084.00	5,084.00		3,046.68	2,037.32	
<b>Total for Object 3100 and Expense accounts</b>		<b>131,851.00</b>	<b>134,006.00</b>	<b>.00</b>	<b>78,702.91</b>	<b>55,303.09</b>	
<b>Object 3200 - Benefits - Pers</b>							
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	2,478.00	1,499.00		287.51	1,211.49	
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	7,245.00	7,245.00		4,600.42	2,644.58	
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	8,197.00	8,197.00		5,205.15	2,991.85	
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	6,576.00	6,806.00		3,947.58	2,858.42	
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	38,658.00	36,929.00		18,075.34	18,853.66	
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	24,005.00	24,057.00		15,105.53	8,951.47	
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	3,995.00	2,538.00		679.07	1,858.93	
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	14,573.00	14,937.00		9,253.80	5,683.20	
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	7,877.00	7,877.00		4,728.54	3,148.46	
62- 3215- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi		6,108.00		1,507.53	4,600.47	
62- 3220- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi		11,234.00		12,058.44	824.44-	
62- 3220- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com		1,036.00		425.38	610.62	
62- 7420- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv		1,019.00		965.41	53.59	
62- 7420- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o		1,880.00		1,879.56	.44	
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	13,828.00					
<b>Total for Object 3200 and Expense accounts</b>		<b>127,432.00</b>	<b>131,362.00</b>	<b>.00</b>	<b>78,719.26</b>	<b>52,642.74</b>	
<b>Object 3300</b>							
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	742.00	449.00		86.12	362.88	
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	174.00	105.00		20.14	84.86	
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	452.00	449.00		285.60	163.40	
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,115.00	2,088.00		1,331.70	756.30	
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	495.00	488.00		311.48	176.52	
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,315.00	2,308.00		1,467.69	840.31	
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	541.00	540.00		343.29	196.71	
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,195.00	1,777.00		1,058.52	718.48	

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ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 3300 (continued)</b>							
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	11,923.00	9,998.00		4,802.57	5,195.43	
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	10,398.00	9,780.00		5,683.78	4,096.22	
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	2,789.00	2,338.00		1,123.20	1,214.80	
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	7,377.00	7,356.00		4,624.41	2,731.59	
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,054.00	1,073.00		666.69	406.31	
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	1,725.00	1,720.00		1,081.42	638.58	
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	1,197.00	760.00		203.40	556.60	
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	280.00	178.00		47.56	130.44	
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,115.00	4,211.00		2,609.12	1,601.88	
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	962.00	985.00		610.15	374.85	
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	447.00	445.00		267.11	177.89	
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,134.00	2,046.00		1,240.16	805.84	
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	499.00	478.00		290.04	187.96	
62- 3215- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi		1,819.00		449.01	1,369.99	
62- 3215- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi		425.00		104.99	320.01	
62- 3220- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi		3,337.00		3,566.37	229.37-	
62- 3220- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi		780.00		834.11	54.11-	
62- 3220- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com		306.00		123.22	182.78	
62- 3220- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com		72.00		28.81	43.19	
62- 7420- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv		305.00		289.18	15.82	
62- 7420- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv		71.00		67.62	3.38	
62- 7420- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o		563.00		562.96	.04	
62- 7420- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o		132.00		131.66	.34	
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	4,055.00					
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	948.00					
<b>Total for Object 3300 and Expense accounts</b>		<b>58,932.00</b>	<b>57,382.00</b>	<b>.00</b>	<b>34,312.08</b>	<b>23,069.92</b>	
<b>Object 3400 - Benefits - Heal</b>							
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,134.00	4,152.00		2,586.69	1,565.31	
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	6,891.00	6,920.00		4,310.94	2,609.06	
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	4,867.00	4,857.00		3,026.70	1,830.30	
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	121,416.00	122,715.00		72,253.35	50,461.65	
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	31,071.00	30,415.00		14,226.90	16,188.10	
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	9,646.00	9,688.00		6,034.86	3,653.14	
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	20,672.00	20,759.00		12,932.16	7,826.84	
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	8,652.00	8,634.00		5,377.35	3,256.65	

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 2, Page Break Lvl = )

ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 3400 - Benefits - Heal (continued)</b>							
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,547.00	5,537.00		3,260.43	2,276.57	
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,368.00	7,355.00		4,330.53	3,024.47	
62- 3215- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio		5,142.00		5,924.73	782.73-	
62- 3220- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio		8,188.00		5,606.83	2,581.17	
62- 3220- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm		663.00		663.37	.37-	
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	13,795.00					
<b>Total for Object 3400 and Expense accounts</b>		<b>234,059.00</b>	<b>235,025.00</b>	<b>.00</b>	<b>140,534.84</b>	<b>94,490.16</b>	
<b>Object 3500 - Benefits - Unem</b>							
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	6.00	4.00		.70	3.30	
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	16.00	15.00		9.83	5.17	
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	17.00	17.00		10.75	6.25	
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	19.00	19.00		11.79	7.21	
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	1,859.00	1,837.00		518.99	1,318.01	
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	96.00	81.00		38.71	42.29	
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	36.00	37.00		23.01	13.99	
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	59.00	59.00		37.22	21.78	
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	10.00	6.00		1.65	4.35	
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	33.00	34.00		21.08	12.92	
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	15.00	15.00		9.32	5.68	
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	17.00	17.00		9.99	7.01	
62- 3215- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio		15.00		3.62	11.38	
62- 3220- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio		27.00		28.73	1.73-	
62- 3220- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm		2.00		.99	1.01	
62- 7420- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi		2.00		2.35	.35-	
62- 7420- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot		5.00		4.54	.46	
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	33.00					
<b>Total for Object 3500 and Expense accounts</b>		<b>2,216.00</b>	<b>2,192.00</b>	<b>.00</b>	<b>733.27</b>	<b>1,458.73</b>	
<b>Object 3600 - Benefits - Work</b>							
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	171.00	104.00		19.86	84.14	
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	472.00	472.00		299.68	172.32	
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	501.00	501.00		317.88	183.12	
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	566.00	566.00		359.55	206.45	
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	10,106.00	10,287.00		5,978.42	4,308.58	
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	2,595.00	2,551.00		1,255.77	1,295.23	
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,101.00	1,126.00		699.15	426.85	
Selection		Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 2, Page Break Lvl = )				<input type="button" value="ESCAPE"/> <input type="button" value="ONLINE"/>	

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 3600 - Benefits - Work (continued)</b>							
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	1,734.00	1,739.00		1,091.43	647.57	
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	276.00	175.00		46.91	128.09	
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,007.00	1,032.00		639.28	392.72	
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	450.00	450.00		269.76	180.24	
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	544.00	544.00		326.58	217.42	
62- 3215- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi		422.00		104.15	317.85	
62- 3220- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi		778.00		834.60	56.60-	
62- 3220- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com		72.00		29.38	42.62	
62- 7420- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv		70.00		66.69	3.31	
62- 7420- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o		130.00		129.84	.16	
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	955.00					
<b>Total for Object 3600 and Expense accounts</b>		<b>20,478.00</b>	<b>21,019.00</b>	<b>.00</b>	<b>12,468.93</b>	<b>8,550.07</b>	
<b>Object 4100</b>							
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	500.00	500.00			500.00	
<b>Total for Object 4100 and Expense accounts</b>		<b>500.00</b>	<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>500.00</b>	
<b>Object 4200</b>							
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		149.00	351.00	
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		653.89	346.11	
<b>Total for Object 4200 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>802.89</b>	<b>697.11</b>	
<b>Object 4300 - Materials &amp; Sup</b>							
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	900.00	900.00			900.00	
62- 0000- 0- 1110- 1000- 4310- 000- 6t h1	Instructional M,Instructi	900.00	1,080.00		812.94	267.06	
62- 0000- 0- 1110- 1000- 4310- 000- 7TH1	Instructional M,Instructi	900.00	720.00		332.32	387.68	
62- 0000- 0- 1110- 1000- 4310- 000- 8t h1	Instructional M,Instructi	900.00	720.00		826.76	106.76-	
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,209.00-	6,603.00-			6,603.00-	
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	675.00	675.00			675.00	
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	5,400.00	5,400.00		2,833.07	2,566.93	
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00			50.00	
62- 0000- 0- 1110- 1000- 4310- 000- KND2	Instructional M,Instructi	50.00	50.00			50.00	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	450.00	450.00		51.05	398.95	
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi		2,700.00		700.23	1,999.77	
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	1,800.00	1,800.00		65.40	1,734.60	
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	450.00	450.00		174.24	275.76	
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	367.00	367.00			367.00	
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	400.00	400.00			400.00	

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ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 4300 - Materials &amp; Sup (continued)</b>							
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		261.31	1,238.69	
62- 0000- 0- 1110- 1000- 4390- 000- 1st 1	Other Supplies,Instructio	1,080.00	1,080.00			1,080.00	
62- 0000- 0- 1110- 1000- 4390- 000- 2nd1	Other Supplies,Instructio	720.00	720.00			720.00	
62- 0000- 0- 1110- 1000- 4390- 000- 3RD1	Other Supplies,Instructio	720.00	720.00		242.31	477.69	
62- 0000- 0- 1110- 1000- 4390- 000- 4TH1	Other Supplies,Instructio	720.00	720.00		45.59	674.41	
62- 0000- 0- 1110- 1000- 4390- 000- 5TH1	Other Supplies,Instructio	1,080.00	1,080.00			1,080.00	
62- 0000- 0- 1110- 1000- 4390- 000- 6TH1	Other Supplies,Instructio	1,080.00					
62- 0000- 0- 1110- 1000- 4390- 000- 7TH1	Other Supplies,Instructio	720.00					
62- 0000- 0- 1110- 1000- 4390- 000- 8TH1	Other Supplies,Instructio	720.00			135.83	135.83-	
62- 0000- 0- 1110- 1000- 4390- 000- ATHL	Other Supplies,Instructio	500.00	500.00			500.00	
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00			500.00	
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	1,600.00	1,600.00			1,600.00	
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	1,600.00	1,600.00			1,600.00	
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	675.00	675.00		443.23	231.77	
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	675.00	675.00		127.15	547.85	
62- 0000- 0- 1110- 1000- 4390- 000- MUSC	Other Supplies,Instructio	500.00	500.00			500.00	
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		181.66	318.34	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	1,000.00	1,000.00		1,048.25	48.25-	
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	7,000.00		1,304.38	5,695.62	
62- 0000- 0- 1110- 2700- 4353- 000- 0000	Duplicating Cos,School Ad	750.00	750.00		13.01	736.99	
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	750.00	750.00		41.63	708.37	
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	3,000.00	3,000.00		1,056.41	1,943.59	
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	500.00	500.00			500.00	
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,500.00	4,500.00		182.20	4,317.80	
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	4,000.00		335.58	3,664.42	
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00			4,000.00	
62- 3220- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio		1,200.00		810.77	389.23	
62- 3220- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm		3,800.00		2,836.42	963.58	
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	1,350.00	1,350.00		1,233.27	116.73	
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	900.00	900.00		723.78	176.22	
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	900.00	900.00		894.19	5.81	
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	900.00	900.00		1,010.83	110.83-	
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,209.00	6,603.00			6,603.00	
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	945.00	945.00		664.76	280.24	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	945.00	945.00		885.84	59.16	

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ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 4300 - Materials &amp; Sup (continued)</b>							
62- 7388- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations				94.05	94.05-	
62- 7420- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio				156.34	156.34-	
62- 7420- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations				194.90	194.90-	
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	2,000.00					
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi		1,000.00		923.79	76.21	
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,000.00	1,000.00		200.00	800.00	
<b>Total for Object 4300 and Expense accounts</b>		<b>63,572.00</b>	<b>67,572.00</b>	<b>.00</b>	<b>21,843.49</b>	<b>45,728.51</b>	
<b>Object 4400 - Inventory Suppl</b>							
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	39,000.00					
62- 0000- 0- 1110- 1000- 4400- 000- PLAY	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation				2,432.38	2,432.38-	
62- 3220- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi		39,000.00		4,706.15	34,293.85	
62- 9038- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi				5,000.00	5,000.00-	
<b>Total for Object 4400 and Expense accounts</b>		<b>40,000.00</b>	<b>40,000.00</b>	<b>.00</b>	<b>12,138.53</b>	<b>27,861.47</b>	
<b>Object 4700 - Food Purchases</b>							
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	8,000.00	3,440.00			3,440.00	
62- 3215- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi				47.50	47.50-	
62- 3220- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi		100.00		102.50	2.50-	
<b>Total for Object 4700 and Expense accounts</b>		<b>8,000.00</b>	<b>3,540.00</b>	<b>.00</b>	<b>150.00</b>	<b>3,390.00</b>	
<b>Object 5200 - Travel &amp; Confer</b>							
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	500.00	175.00		22.00	153.00	
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	5,500.00	3,000.00		323.16	2,676.84	
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	500.00	500.00		229.00	271.00	
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	750.00	325.00		33.00	292.00	
62- 3220- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				350.00	350.00-	
<b>Total for Object 5200 and Expense accounts</b>		<b>7,250.00</b>	<b>4,000.00</b>	<b>.00</b>	<b>957.16</b>	<b>3,042.84</b>	
<b>Object 5300 - Dues &amp; Membersh</b>							
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,300.00	3,425.00		3,425.00		
<b>Total for Object 5300 and Expense accounts</b>		<b>3,300.00</b>	<b>3,425.00</b>	<b>.00</b>	<b>3,425.00</b>	<b>.00</b>	
<b>Object 5400 - Insurance</b>							
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	19,500.00	21,520.00		21,520.00		
<b>Total for Object 5400 and Expense accounts</b>		<b>19,500.00</b>	<b>21,520.00</b>	<b>.00</b>	<b>21,520.00</b>	<b>.00</b>	
<b>Object 5500 - Utilities</b>							
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	27,000.00	18,000.00		7,084.86	10,915.14	

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ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
<b>Object 5500 - Utilities (continued)</b>							
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	15,000.00	15,000.00		8,899.03	6,100.97	
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	6,300.00	4,000.00		2,229.59	1,770.41	
<b>Total for Object 5500 and Expense accounts</b>		<b>48,300.00</b>	<b>37,000.00</b>	<b>.00</b>	<b>18,213.48</b>	<b>18,786.52</b>	
<b>Object 5600 - Rentals And Lea</b>							
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,000.00	9,000.00		5,361.09	3,638.91	
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	152,000.00	152,000.00		101,700.00	50,300.00	
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	15,900.00	15,900.00		10,547.84	5,352.16	
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	16,500.00	11,500.00		130.00	11,370.00	
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	2,000.00	2,000.00			2,000.00	
<b>Total for Object 5600 and Expense accounts</b>		<b>199,400.00</b>	<b>191,400.00</b>	<b>.00</b>	<b>117,738.93</b>	<b>73,661.07</b>	
<b>Object 5800 - Other Svcs &amp; Op</b>							
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	400.00	400.00			400.00	
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	350.00			350.00	
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	950.00	950.00			950.00	
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	21,841.00	23,721.00			23,721.00	
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	4,000.00		162.58	3,837.42	
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- 5817- 000- 0000	Scoe Data Proce,Instructi	9,300.00	9,300.00			9,300.00	
62- 0000- 0- 1110- 1000- 5899- 000- 0000	To Be Budgeted,Instructio		108,703.00			108,703.00	
62- 0000- 0- 1110- 2700- 5800- 000- 0000	Other Svcs & Op,School Ad	21,500.00					
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	2,500.00		523.50	1,976.50	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00	
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	1,175.00	400.00		52.00	348.00	
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	11,000.00	11,000.00		11,970.00	970.00-	
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	4,000.00		2,744.46	1,255.54	
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	20,000.00	10,000.00		1,350.00	8,650.00	
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	2,500.00	2,500.00		990.00	1,510.00	
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00			750.00	
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00	6,500.00		1,750.00	4,750.00	
62- 3215- 0- 1110- 1000- 5899- 000- 0000	To Be Budgeted,Instructio		28,260.00-			28,260.00-	
62- 3220- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv		1,250.00		1,250.00		
62- 3220- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi		21,750.00		58.21	21,691.79	

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ESCAPE ONLINE

Balances through 02/28/2021						Fiscal Year 2020/21
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 5800 - Other Svcs &amp; Op (continued)</b>						
62- 3220- 0- 1110- 1000- 5899- 000- 0000	To Be Budgeted,Instructio		82,500.00-			82,500.00-
62- 3220- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation		21,500.00		9,263.26	12,236.74
62- 7388- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				100.00	100.00-
62- 7420- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi				5,236.50	5,236.50-
62- 7420- 0- 1110- 1000- 5899- 000- 0000	To Be Budgeted,Instructio		2,057.00			2,057.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	4,000.00				
62- 9038- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi		9,000.00		6,185.24	2,814.76
<b>Total for Object 5800 and Expense accounts</b>		<b>111,766.00</b>	<b>133,871.00</b>	<b>.00</b>	<b>41,635.75</b>	<b>92,235.25</b>
<b>Object 5900 - Intergovernment</b>						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	8,500.00	13,150.00		11,109.28	2,040.72
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		1,135.42	1,114.58
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	4,200.00	4,200.00		1,588.05	2,611.95
<b>Total for Object 5900 and Expense accounts</b>		<b>14,950.00</b>	<b>19,600.00</b>	<b>.00</b>	<b>13,832.75</b>	<b>5,767.25</b>
<b>Object 6900 - Depr Exp</b>						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00		1,172.00	585.00
<b>Total for Object 6900 and Expense accounts</b>		<b>1,757.00</b>	<b>1,757.00</b>	<b>.00</b>	<b>1,172.00</b>	<b>585.00</b>
<b>Object 7100 - Tuition</b>						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	145,000.00	145,000.00			145,000.00
<b>Total for Object 7100 and Expense accounts</b>		<b>145,000.00</b>	<b>145,000.00</b>	<b>.00</b>	<b>.00</b>	<b>145,000.00</b>
<b>Object 8000 - Revenue</b>						
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,Unrestric	610,187.00	810,561.00		389,503.00	421,058.00
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				6,819.00	6,819.00-
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,518,171.00	1,505,785.00		930,495.00	575,290.00
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	55,754.00	55,754.00		27,877.00	27,877.00
<b>Total for Object 8000 and Revenue accounts</b>		<b>2,184,112.00</b>	<b>2,372,100.00</b>		<b>1,354,694.00</b>	<b>1,017,406.00</b>
<b>Object 8200</b>						
62- 3215- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,GEER fund		15,180.00		3,795.00	11,385.00
62- 3220- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Corona.Re		91,985.00		91,985.00	
<b>Total for Object 8200 and Revenue accounts</b>		<b>.00</b>	<b>107,165.00</b>		<b>95,780.00</b>	<b>11,385.00</b>
<b>Object 8500</b>						
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,734.00	4,700.00		4,700.00	

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 2, Page Break Lvl = )

ESCAPE ONLINE

Balances through 02/28/2021					Fiscal Year 2020/21	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
<b>Object 8500 (continued)</b>						
62- 0000- 0- 0000- 0000- 8550- 000- 1TI M	Mandated Cost R,Unrestric	62,205.00				
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	950.00	950.00		950.00	
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	36,038.00	41,815.00	15,356.44	26,458.56	
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		611.00-	610.54-	.46-	
62- 6030- 0- 0000- 0000- 8590- 000- PY00	All Other State,Charter S		1,024.00	1,024.41	.41-	
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	12,649.00	13,660.00		13,660.00	
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		617.00-	617.46-	.46	
62- 7420- 0- 0000- 0000- 8590- 000- 0000	All Other State,State LLM		20,236.00	20,236.00		
<b>Total for Object 8500 and Revenue accounts</b>		<b>116,576.00</b>	<b>81,157.00</b>	<b>40,088.85</b>	<b>41,068.15</b>	
<b>Object 8600 - Other Local Rev</b>						
62- 0000- 0- 0000- 0000- 8634- 000- FOOD	Food Services S,Unrestric	3,000.00	3,000.00	108.00	2,892.00	
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	19,000.00	11,000.00	4,986.59	6,013.41	
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	9,792.09	207.91	
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	140,000.00	140,000.00	3,386.94	136,613.06	
62- 0000- 0- 0000- 0000- 8699- 000- LI BR	All Other Local,Unrestric	1,000.00	1,000.00		1,000.00	
62- 0000- 0- 0000- 0000- 8699- 000- MUSC	All Other Local,Unrestric	2,000.00	2,000.00		2,000.00	
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	92,717.00	93,640.00	62,597.00	31,043.00	
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	102,300.00		1,368.85	1,368.85-	
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -		10,000.00	15,158.41	5,158.41-	
62- 9090- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Resig Saf	1,250.00	1,250.00		1,250.00	
<b>Total for Object 8600 and Revenue accounts</b>		<b>371,267.00</b>	<b>271,890.00</b>	<b>97,397.88</b>	<b>174,492.12</b>	
<b>Object 8900</b>						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	3,864.00-	1,274.00		1,274.00	
62- 6030- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Charter S		1,024.00-		1,024.00-	
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	4,114.00				
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	250.00-	250.00-		250.00-	
<b>Total for Object 8900 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
<b>Object 9700 - Fund Balance, R</b>						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	427,010.00	445,051.00	14,857.51	459,908.38	
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00	
62- 6230- 0- - - 9791- -	Beginning Balan,CACInEnrg			173,327.00	173,327.00	
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -			2,989.96	2,989.96	

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 2, Page Break Lvl = )

ESCAPE ONLINE

**Balances through 02/28/2021** **Fiscal Year 2020/21**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Object 9700 - Fund Balance, R (continued)</b>						
<b>Total for Starting Balance Accounts</b>		427,010.00	488,921.00	191,174.47	680,095.34	488,920.87
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	427,173.00	599,711.00			
<b>Total for Ending Balance Accounts</b>		427,173.00	599,711.00	.00	.00	.00

<b>Total for Object 9700</b>					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
<b>Budgeted</b>	488,921.00				488,921.00
<b>Actual</b>	488,920.87				488,920.87

<b>Total for Org 012 - Live Oak Charter School</b>					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
<b>Budgeted</b>	488,921.00	2,832,312.00		2,721,522.00	599,711.00
<b>Actual</b>	488,920.87	1,587,960.73		1,470,856.33	606,025.27

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2020/21 Through March 2021			
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit St Aid-curr Year	610,187.00	810,561.00	389,503.00	421,058.00	48.05
8012	EPA State Aid	55,754.00	55,754.00	27,877.00	27,877.00	50.00
8019	Revenue Limit St Aid-prior Yrs			6,819.00	6,819.00-	NO BDGT
8096	In Lieu Of Property Taxes	1,518,171.00	1,505,785.00	930,495.00	575,290.00	61.79
<b>Total LCFF Revenue Sources</b>		<b>2,184,112.00</b>	<b>2,372,100.00</b>	<b>1,354,694.00</b>	<b>1,017,406.00</b>	<b>57.11</b>
<b>Federal Revenue</b>						
8290	All Other Federal Revenues		107,165.00	95,780.00	11,385.00	89.38
<b>Total Federal Revenue</b>		<b>.00</b>	<b>107,165.00</b>	<b>95,780.00</b>	<b>11,385.00</b>	<b>89.38</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	66,939.00	4,700.00	4,700.00		100.00
8560	State Lottery Revenue	48,687.00	54,247.00	14,128.44	40,118.56	26.04
8590	All Other State Revenues	950.00	22,210.00	21,260.41	949.59	95.72
<b>Total Other State Revenues</b>		<b>116,576.00</b>	<b>81,157.00</b>	<b>40,088.85</b>	<b>41,068.15</b>	<b>49.40</b>
<b>Other Local Revenue</b>						
8634	Food Services Sales	3,000.00	3,000.00	108.00	2,892.00	3.60
8660	Interest	19,000.00	11,000.00	4,986.59	6,013.41	45.33
8677	Interagency Svcs Between Lea's	92,717.00	93,640.00	62,597.00	31,043.00	66.85
8689	All Other Fees & Contracts	102,300.00		1,368.85	1,368.85-	NO BDGT
8699	All Other Local Revenues	154,250.00	164,250.00	28,337.44	135,912.56	17.25
<b>Total Other Local Revenue</b>		<b>371,267.00</b>	<b>271,890.00</b>	<b>97,397.88</b>	<b>174,492.12</b>	<b>35.82</b>
<b>Total Year To Date Revenues</b>		<b>2,671,955.00</b>	<b>2,832,312.00</b>	<b>1,587,960.73</b>	<b>1,244,351.27</b>	<b>56.07</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries - Regular	763,037.00	775,224.00	316,221.03	456,763.71	2,239.26	58.92
1130	Teachers' Sals Extra Assignmnt	5,200.00	5,700.00		3,000.00	2,700.00	52.63
1148	Teacher Substitutes	8,000.00	8,000.00			8,000.00	
1300	Cert Suprvsrs' & Admins' Sal	110,000.00	111,760.00	41,910.03	69,850.05	.08-	62.50
<b>Total Certificated Salaries</b>		<b>886,237.00</b>	<b>900,684.00</b>	<b>358,131.06</b>	<b>529,613.76</b>	<b>12,939.18</b>	<b>58.80</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	71,173.00	151,025.00	21,847.95	90,792.40	38,384.65	60.12
2130	Instr Aides - Extra Assignmnt		500.00		500.00		100.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2020/21 Through March 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2148	Instr Aides Subs - Schl Bus	1,500.00	1,500.00			1,500.00	
2199	Instr Aides Oth Miscellaneous	4,000.00	4,000.00		137.00	3,863.00	3.43
2300	Classified Director	110,000.00	111,760.00	41,910.03	69,850.05	.08-	62.50
2400	Clerical & Office Salaries	156,272.00	156,605.00	58,516.20	98,554.11	465.31-	62.93
2900	Other Classified Salaries	199,147.00	143,077.00	51,507.72	82,507.74	9,061.54	57.67
2999	Other Class Sals Other Misc.	3,700.00	700.00			700.00	
	<b>Total Classified Salaries</b>	<b>545,792.00</b>	<b>569,167.00</b>	<b>173,781.90</b>	<b>342,341.30</b>	<b>53,043.80</b>	<b>60.15</b>
<b>Employee Benefits</b>							
3101	Benefits - Strs / Certificated	131,851.00	134,006.00	53,151.84	78,702.91	2,151.25	58.73
3201	Benefits - Pers / Certificated	14,453.00	14,683.00	6,006.51	8,676.12	.37	59.09
3202	Benefits - Pers / Classified	112,979.00	116,679.00	35,556.12	70,043.14	11,079.74	60.03
3311	Benefits - Oasdi/ Certificated	4,329.00	3,823.00	1,546.83	2,298.68	22.51-	60.13
3312	Benefits - Oasdi/ Classified	33,839.00	33,500.00	10,061.01	20,115.75	3,323.24	60.05
3331	Benefits - Medicare / Cert.	12,850.00	12,225.00	4,845.24	7,193.22	186.54	58.84
3332	Benefits - Medicare / Class.	7,914.00	7,834.00	2,353.05	4,704.43	776.52	60.05
3401	H & W Benefits - Certificated	148,111.00	149,447.00	60,449.76	88,465.86	531.38	59.20
3402	H & W Benefits - Classified	85,948.00	85,578.00	33,699.96	52,068.98	190.94-	60.84
3501	Benefits - Sui / Certificated	1,943.00	1,921.00	167.13	571.14	1,182.73	29.73
3502	Benefits - Sui / Classified	273.00	271.00	81.09	162.13	27.78	59.83
3601	Benefits - Wcomp/ Certificated	12,673.00	12,879.00	5,121.36	7,573.59	184.05	58.81
3602	Benefits - Wcomp/ Classified	7,805.00	8,140.00	2,485.08	4,895.34	759.58	60.14
	<b>Total Employee Benefits</b>	<b>574,968.00</b>	<b>580,986.00</b>	<b>215,524.98</b>	<b>345,471.29</b>	<b>19,989.73</b>	<b>59.46</b>
<b>Books and Supplies</b>							
4110	Textbooks	500.00	500.00			500.00	
4210	Books Other Than Textbooks	1,500.00	1,500.00		802.89	697.11	53.53
4300	Materials & Supplies		1,000.00		923.79	76.21	92.38
4310	Instructional Mat'ls&supplies	18,782.00	21,302.00		11,208.68	10,093.32	52.62
4340	Computer Sftware & Related Exp	1,400.00	1,400.00		1,048.25	351.75	74.88
4350	Office Supplies	7,000.00	7,000.00		1,304.38	5,695.62	18.63
4353	Duplicating Costs	750.00	750.00		13.01	736.99	1.73
4370	Custodial Supplies	4,500.00	4,500.00		182.20	4,317.80	4.05
4390	Other Supplies	31,140.00	31,620.00		7,163.18	24,456.82	22.65
4400	Inventory Supplies	40,000.00	40,000.00		12,269.94	27,730.06	30.67
4710	Food Purchases For Food Servc	8,000.00	3,540.00		150.00	3,390.00	4.24
	<b>Total Books and Supplies</b>	<b>113,572.00</b>	<b>113,112.00</b>	<b>.00</b>	<b>35,066.32</b>	<b>78,045.68</b>	<b>31.00</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through March 2021					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures</b>							
5200	Travel & Conferences	7,250.00	4,000.00		957.16	3,042.84	23.93
5300	Dues & Memberships	3,300.00	3,425.00		3,425.00		100.00
5450	Other Insurance	19,500.00	21,520.00		21,520.00		100.00
5520	Electricity	27,000.00	18,000.00		7,084.86	10,915.14	39.36
5530	Water	15,000.00	15,000.00		8,899.03	6,100.97	59.33
5560	Waste Disposal	6,300.00	4,000.00		2,229.59	1,770.41	55.74
5600	Rentals And Leases	180,900.00	177,900.00		117,608.93	60,291.07	66.11
5630	Repairs	16,500.00	11,500.00		130.00	11,370.00	1.13
5632	Copier Repairs & Maintenance	2,000.00	2,000.00			2,000.00	
5800	Other Svcs & Oper Expenditures	80,841.00	100,721.00		22,383.84	78,337.16	22.22
5817	Scoe Data Processing Charges	9,300.00	9,300.00			9,300.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	11,000.00	11,000.00		11,970.00	970.00-	108.82
5823	Legal Costs	5,000.00	2,500.00		523.50	1,976.50	20.94
5825	Advertisement (legal, Etc.)	2,000.00	2,000.00			2,000.00	
5830	Professional/consultant Srvc	1,000.00	6,500.00		1,750.00	4,750.00	26.92
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	1,175.00	400.00		52.00	348.00	13.00
5899	To Be Budgeted				4,825.00	4,825.00-	NO BDGT
5911	Telephone	4,200.00	4,200.00		1,588.05	2,611.95	37.81
5940	Internet	8,500.00	13,150.00		11,109.28	2,040.72	84.48
5950	Postage	2,250.00	2,250.00		1,135.42	1,114.58	50.46
	<b>Total Services and Other Operating Expenditures</b>	<b>404,466.00</b>	<b>410,816.00</b>	<b>.00</b>	<b>217,191.66</b>	<b>193,624.34</b>	<b>52.87</b>
<b>6600 - 6999</b>							
6900	Depreciation Expense	1,757.00	1,757.00		1,172.00	585.00	66.70
	<b>Total 6600 - 6999</b>	<b>1,757.00</b>	<b>1,757.00</b>	<b>.00</b>	<b>1,172.00</b>	<b>585.00</b>	<b>66.70</b>
<b>Tuition</b>							
7141	Oth Tuitn, Excess Csts Sch Dis	145,000.00	145,000.00			145,000.00	
	<b>Total Tuition</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>.00</b>	<b>.00</b>	<b>145,000.00</b>	
	<b>Total Year To Date Expenditures</b>	<b>2,671,792.00</b>	<b>2,721,522.00</b>	<b>747,437.94</b>	<b>1,470,856.33</b>	<b>503,227.73</b>	<b>54.05</b>

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through March 2021		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,016,183.88	126,319.41	1,142,503.29
9120	Cash In Bank(s)	2,563.42		2,563.42
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	51,127.78	51,127.78-	
9213	Accts Receivable - Payroll	2,142.48	2,142.48-	
9218	A/r Charter/district	100,480.00	100,480.00-	
9290	A/r Due From Other Govt(pr Yr)	13,987.07	13,987.07-	
9299	A/r Due Fm Govt Setup (cur Yr)	157,972.00	157,972.00-	
9330	Prepaid Expenditures(expenses)	1,575.00	1,575.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	39,680.44-	1,172.00-	40,852.44-
<b>Total Assets</b>		<b>1,359,059.63</b>	<b>202,136.92-</b>	<b>1,156,922.71</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	341,356.54	227,249.01-	114,107.53
9518	A/p Charter/district	65,787.00	65,787.00-	
9555	Unemployment Ins Liability	235.18	110.88-	124.30
9556	Workers Comp Ins Liability	514.00-	5,999.07-	6,513.07-
9570	Blue Cross Clearing		1,408.18-	1,408.18-
9571	Kaiser Insurance Clearing		18,695.27-	18,695.27-
9573	Dental Insurance Clearing		1,761.13-	1,761.13-
9575	Life Insurance Clearing		64.00-	64.00-
9577	Other H&w Insurance Clearing		1,907.26	1,907.26
9580	Accts Payable - Use Tax	74.04	74.04-	
9669	Other General Long-term Debt	463,200.00		463,200.00
<b>Total Liabilities</b>		<b>870,138.76</b>	<b>319,241.32-</b>	<b>550,897.44</b>
<b>Calculated Fund Balance</b>		<b>488,920.87</b>	<b>117,104.40</b>	<b>606,025.27</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	488,920.87		488,920.87
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>117,104.40</b>	<b>117,104.40</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>117,104.40</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Reserves</b>		
9720 Reserve For Encumbrances		747,437.94

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

**Fund 62 - Charter - Non Profit Corp** **Fiscal Year 2020/21 Through March 2021**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
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**Memo Only - Ending Fund Balance Accounts (continued)**

		Adopted			Revised	
<b>Other Designations</b>						
9790	Undesignated/unappropriated	427,173.00			599,711.00	

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through March 2021				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,671,955.00	2,832,312.00		1,587,960.73	1,244,351.27	56.07
B. Expenditures	2,671,792.00	2,721,522.00	747,437.94	1,470,856.33	503,227.73	54.05
C. Subtotal (Revenue LESS Expense)	163.00	110,790.00		117,104.40	741,123.54	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	163.00	110,790.00		117,104.40	741,123.54	
F. Fund Balance:						
Beginning Balance (9791)	427,010.00	488,921.00		488,920.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	427,010.00	488,921.00		488,920.87		
G. Calculated Ending Balance	427,173.00	599,711.00		606,025.27		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	427,173.00	599,711.00				
Other				747,437.94		



Live Oak Charter School

## Second Interim Report

July 1, 2020 through January 31, 2021

March 11, 2021 Board Meeting

## Table of Contents

### 2020-21 Second Interim Report

Budget Narrative and General Fund Analysis	3 – 7
SACS Certification Page for Interim Report	8
Board Financial Report (3/11/21) – incl MYP	9 – 11
Budget Assumptions – Enrollment & Revenue	12
Second Interim Report – SACS Forms/Reports	13 – 27
Balance Sheet as of 1/31/21 [Fiscal 13]	28 – 30
Cash Flow Projections	31 – 32
FCMAT LCFF Calculator v21.2a – Summary	33

## 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 (LOCS) 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 Feb 28, 2021. For purposes of the Second Interim Report actual results will be reported through January 31, 2021 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Jan 2021) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

### Significant Changes Since the First Interim Financial Report

#### State Budget:

- In January, Governor Newsom released the preliminary 2021–22 Budget which begins the six-month process of enacting a new state spending plan, which culminates in the final state budget due in June 2021. The Governor's 2021-22 budget proposal for LCFF Funding includes Department of Finance cost of living adjustments (COLA) of 3.84% in 2021-22 and 2.98% for 2022-23. The 2021-22 LCFF COLA includes a "catch up" for 2020-21 of 2.31% and a statutory COLA estimate of 1.50% for 2021-22. *At the recommendation of SSC, we have used a COLA factor of 1.28% for 2022-23 in order to be conservative.* Several other assumptions, including slight adjustments in expected STRS rates were updated based on the January Budget Proposal (please see below).

#### AB86 COVID-19 Relief and School Reopening

- Due to the late-breaking passage of this legislation, estimated grant funds are not incorporated into the the 2<sup>nd</sup> Interim Budget Revision. Once the full details are obtained we will include this funding in our June Budget package. Based on preliminary estimates given by SSC the following grant funding is estimated:

1) In-Person Instruction Grant	\$ 78,196
- less expected penalty (5 instr. Days @ 1%)	(3,908)
Net Grant Amount	<u>74,288</u>
2) Expanded Learning Opportunity Grant	<u>166,396</u>
Total AB86 Grant Estimate	<u>\$ 240,684</u>

2021-2023 MYP:

- The board’s Finance Committee asked the school’s administration to include in the MYP the full costs of providing Instructional Aides at the levels required by the current collective bargaining agreement (CBA) currently in effect with the school’s credentialed teachers. Additionally, the administration included staff salary increases commensurate with expected COLA increases in the January budget. Both of these assumptions will need to be reviewed with CBA members when the CBA is negotiated later in the spring of 2020-21. While AB86 funding may be able to cover the short-term cost of additional instructional aides the long-term cost structure of the school can not sustain aide levels as laid out in the current CBA agreement, especially with the loss of SB740 Facilities funding at the end of the 2018-19 school year. The board’s Finance Committee will incorporate these issues into the upcoming CBA revision as well as reviewing the overall staffing levels and cost structure of the school in order to ensure that the school is fiscally sustainable in the long-term. For the First Interim and previous 2020-21 budgets the school had anticipated a longer-term salary and hiring freeze to meet these challenges.
- In the First Interim Budget Revision the school factored in -3.0% and – 4.5% Deficit Factors for 21-22 and 22-23 respectively in order to provide a hedge for either potential state LCFF funding cuts or potential decreases in school enrollment. For the MYP period the school has conservatively reduced its enrollment assumption down to 284 students (down 6 students, 2.1% from 2019-20). The corresponding reduction in ADA is equivalent to 2.5%.

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:

<b>Planning Factors / Assumptions</b>	2020-21	2021-22	2022-23
Statutory COLA (DOF)	2.31%	1.50%	2.98%
Funded/Estimated COLA (SSC Estimate)	<b>0.00%</b>	<b>3.84%</b>	<b>1.28%</b>
Effective Deficit Factor (LCFF Cuts)	0.00%	-1.50%	-1.50%
STRS Employer Rates	16.15%	15.92%	18.00%
PERS Employer Projected Rates	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150.00	\$150.00	\$150.00
Lottery – Prop. 20 per ADA	\$49.00	\$49.00	\$49.00
Mandated Block Grant: Charter K-8 / ADA	\$16.86	\$17.11	\$17.33
Average Annual Projected Salary Increase	1.66%	2.0% - 3.8%	2.00%

As previously mentioned above the school has used the lower SSC estimate for the statutory COLA rather than the DOF estimate.

Revenue and Enrollment

- LCFF Revenue (+\$4.2K vs 1<sup>st</sup> Int): For 2020-21, LCFF revenue is estimated to be slightly higher than 1<sup>st</sup> Int. due to the higher Unduplicated Pupil %; ADA assumptions remain fixed at 2019-20

P-2 levels per statute. For the MYP period, LCFF revenue has been recast using the LCFF calculator using the school's revised enrollment/ADA assumptions and COLA factors outlined above. Please see the attached exhibit: *2020-21 Budget Assumptions – Enrollment & Revenue* for further details.

- Local Revenue (-\$23.0K vs 1<sup>st</sup> Int): lower than anticipated fundraising revenue and food service program revenue.

### Expenditures

Overall the school is forecasting a \$47.6K (1.7%) decrease in expenses vs 1<sup>st</sup> Int., primarily driven by:

1. Lower school operating expenses due to delays in expected reopening;
2. COVID cost/contingency reductions;
3. Offset by additional salary and benefits costs (+\$55.9K) from COVID-related school student support/RTI staffing and CBA-related salary increases.

### Surplus/Deficit

The bottom line impact in the 20-21 2<sup>nd</sup> Int is a budgeted surplus increase of \$28.8K, bringing the expected surplus in 20-21 to \$139.6K. See below sections for further information.

### Reserves

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

In a normal budget year, County Offices of Education and charter school advocacy organizations reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most schools. The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Reserve levels and challenges affecting the school are addressed later in this report. The Non-profit Operating Reserve Initiative (NORI) recommends a reserve level of 3 months or 25%.

With the added uncertainty of LCFF funding and enrollment levels in the out-years as well as the 20-21 (and likely beyond) apportionment deferrals the issue of generating surpluses and increasing reserve levels takes on added significance.

### Surplus/Deficit and Fund Balance

The school's board and administration have developed the school's budget with the intent to build up and maintain reserve levels to the extent possible to weather currently budgeted as well as future estimated apportionment deferrals. LOCS is re-estimating the 2020-21 ending unrestricted net position to be \$623,250 or 23.3% of total 20-21 budgeted expenditures, equivalent to 2.80 months of average expenditures. This is above the 5% minimum reserve requirement and above the GFOA recommended level discussed above, but still short of the 25% minimum goal that the school has set for itself. The Unrestricted Net Position of a "fully-loaded" staffing model (see above explanations) – and still excluding expected AB86 revenue is expected to decrease reserve levels down to 13.1% by the end of the last year of the MYP, which is still above the 5% reserve for economic uncertainty

threshold for all three years, but does not meet the minimum reserve goals set by the board. The school's Finance Committee and administration is well aware that it needs to address the long-term cost structure of the school while receiving some short-term relief from expected AB86 funds.

**Fund Balance**

As of January 31, 2021, the school's fund balance was \$559,711. Of this, \$5,856 is the remaining net investment in capital assets. The unrestricted net position is \$553,855 or 20.7% of total 20-21 budgeted expenditures in the 2<sup>nd</sup> Int Revised Budget. This amount is above the 5% minimum reserve requirement and is above the 17% recommended by the GFOA, but still below the school's target of 25% as recommended by NORI.

The ending fund balance for the three years covered in this report are shown below:

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	2020/21 1st Int	2020/21 2nd Int	2nd Int vs 1st Int	2021/22 MYP	2022/23 MYP
Beginning Fund Balance*	667,537	852,623	680,095	427,010	488,921	488,921	-	628,521	543,960
Surplus / (Deficit)	185,085	(172,523)	(191,174)	163	110,790	139,600	28,810	(84,562)	(136,720)
Ending Fund Balance	852,622	680,100	488,921	427,173	599,711	628,521	28,810	543,960	407,240
- Less: Net Investment in Capital As	(16,368)	(8,785)	(7,028)	(5,271)	(5,271)	(5,271)	-	(3,514)	(1,757)
- Less EFB Restricted	(173,327)	(176,317)							
Unrestr EFB / Net Position	662,927	494,998	481,893	421,902	594,440	623,250	28,810	540,446	405,483
% of Total Expenditures	23.0%	14.8%	15.4%	15.8%	21.8%	23.3%	1.5%	18.0%	13.1%
# Mos Avg Exp	2.76	1.77	1.85	1.89	2.62	2.80	0.18	2.16	1.57

The Unrestricted Net Position is above the 5% reserve for economic uncertainty threshold for all three years covered in the MYP.

**Apportionment Deferrals**

Shown below is an exhibit summarizing the apportionment deferrals included in the final Budget Act and updated as of the release of the First Principal Apportionment. Note that, as pertains to the school, deferred payments only impact LCFF State Aid funds. They do not include In-Lieu Property Tax and EPA funds.

Orig Mo.	Orig Yr	Defer %		Defer Mo.	Defer Yr	Tot # Mos
June	2020	100%	to	July	2020	1
February	2021	48.27%	to	November	2021	9
March	2021	74.67%	to	October	2021	7
April	2021	75.61%	to	September	2021	5
May	2021	75.93%	to	August	2021	3
June	2021	100%	to	July	2021	1

**Cash Flow / Working Capital**

Revised Cash Flow reports are attached herein. The expected impact of the February-June 2021 deferrals is a \$267.6K decrease in available cash. Per the Governor's January Budget Proposal, the school has NOT assumed a similar level of deferrals in 21-22. The school will be able to maintain adequate cash levels to meet the school's working capital needs with a minimum cash to expenditure ratio of 25.1%.

### Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report and further actions to secure sources of working capital, the Live Oak Charter School is financially secure and on a firm footing. As discussed throughout this report, the school will continue to work with its stakeholders and CBA partners to take ongoing steps to operate within the means granted by federal, state, and local sources of income and achieve a cost structure that is sustainable within these limits, particularly as this relates to the MYP projections included in this report.

Overall, the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

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):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Justin Tomola Title: Executive Director

For additional information on the interim report, please contact:

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Business Manager  
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E-mail Address

Live Oak Charter School

2020-21 2nd Interim - Board Report and MYP

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	2020/21 1st Int	2020/21 2nd Int	2nd Int vs 1st Int	2021/22 MYP	2022/23 MYP
<b>BAL</b>	<b>Beginning Fund Balance</b>	667,537	852,623	680,095	427,010	488,921	488,921	-	623,250	540,446
<b>REVENUE</b>										
8011	LCFF: State Aid	671,143	856,064	893,586	610,187	810,561	814,808	4,247	845,373	868,139
8012	LCFF: EPA	91,869	55,532	55,754	55,754	55,754	55,754	-	54,358	54,358
8019	LCFF: PY Adjustments	56,588	271	(5,493)	-	-	-	-	-	-
8019	EPA,PY Adj			5,627	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,518,171	1,505,785	1,505,785	-	1,513,314	1,520,881
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	-	-	-	-	-	-
<b>LCFF</b>	<b>LCFF Income</b>	<b>2,252,777</b>	<b>2,295,265</b>	<b>2,375,765</b>	<b>2,184,112</b>	<b>2,372,100</b>	<b>2,376,347</b>	<b>4,247</b>	<b>2,413,045</b>	<b>2,443,378</b>
8290	Federal LLMF-GEER					15,180	15,180	-		
8290	Federal LLFF-CRF				62,205	91,985	91,985	-		-
<b>Fed</b>	<b>Other Federal Revenue</b>			-	62,205	107,165	107,165	-	-	-
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,734	4,700	4,700	-	4,770	4,831
8560	State Lottery Revenue	68,013	68,416	60,250	48,687	54,247	54,247	-	55,475	55,475
8590	All Other State Revenues	336,954	248,029	(8,373)	950	22,210	22,210	-	950	950
<b>State</b>	<b>Other State Revenue</b>	<b>450,945</b>	<b>372,479</b>	<b>56,558</b>	<b>54,371</b>	<b>81,157</b>	<b>81,157</b>	<b>-</b>	<b>61,195</b>	<b>61,256</b>
8634	Food Services Revenue			9,760	3,000	3,000	-	(3,000)	6,000	6,000
8660	Interest Income	11,024	12,126	10,758	19,000	11,000	11,000	-	10,000	9,000
8677	Interagency Svcs Between LEA's		89,582	92,856	92,717	93,640	93,640	-	108,239	110,500
8689	All Other Fees-AfterCare Program	115,769	137,902	107,007	102,300	-	-	-	125,000	128,000
8699	All Other Local Revenues	235,510	272,453	284,295	154,250	164,250	144,250	(20,000)	188,000	209,250
8980	Contribute From Unrstrctd Rev	-	-	-	-	-	-	-	-	-
<b>Local</b>	<b>Local Revenue</b>	<b>362,303</b>	<b>512,063</b>	<b>504,676</b>	<b>371,267</b>	<b>271,890</b>	<b>248,890</b>	<b>(23,000)</b>	<b>437,239</b>	<b>462,750</b>
<b>REV</b>	<b>Total Revenue</b>	<b>3,066,025</b>	<b>3,179,807</b>	<b>2,936,999</b>	<b>2,671,955</b>	<b>2,832,312</b>	<b>2,813,559</b>	<b>(18,753)</b>	<b>2,911,479</b>	<b>2,967,384</b>
<b>EXPENDITURES</b>										
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	763,037	775,224	772,985	(2,239)	813,127	825,754
1130	Teachers' Extra Assignmnt/Stipends	8,000	12,300	10,000	5,200	5,700	4,500	(1,200)	8,200	8,200
1148	Teacher Substitutes	14,809	16,726	5,640	8,000	8,000	3,000	(5,000)	8,000	8,000
1300	Cert Suprvrs' & Admins' Sal	115,000	121,000	110,000	110,000	111,760	111,760	-	117,348	120,868
<b>1xxx</b>	<b>Total Certificated Salaries</b>	<b>870,734</b>	<b>919,056</b>	<b>889,164</b>	<b>886,237</b>	<b>900,684</b>	<b>892,245</b>	<b>(8,439)</b>	<b>946,675</b>	<b>962,822</b>
2100	Instructional Aides' Salaries	189,350	233,569	230,112	70,423	151,025	156,121	5,096	191,411	194,114
2130	Classified Stipends		1,150	1,500	750	500	500	-	-	-
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	1,500	1,500	500	(1,000)	1,500	1,500
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	4,000	4,000	2,000	(2,000)	4,000	4,000
2220	Classfd Hrly Operations/Custodial	5,543	5,460	3,549	-	-	-	-	-	-
2300	Classified Director	-	106,500	110,000	110,000	111,760	111,760	-	122,000	123,900
2400	Clerical & Office Salaries	156,443	172,256	161,022	156,272	156,605	169,710	13,105	181,928	184,779

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	2020/21 1st Int	2020/21 2nd Int	2nd Int vs 1st Int	2021/22 MYP	2022/23 MYP
2499	Clerical&office Other Misc.	-	-	-	-	-	-	-	-	-
2900	Other Classified Salaries	319,923	326,254	244,768	199,147	143,077	139,239	(3,838)	206,993	210,862
2960	Student Workers	-	619					-		-
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	3,700	700	-	(700)	3,350	3,350
<b>2xxx</b>	<b>Total Classified Salaries</b>	<b>726,712</b>	<b>896,232</b>	<b>764,870</b>	<b>545,792</b>	<b>569,167</b>	<b>579,830</b>	<b>10,663</b>	<b>711,182</b>	<b>722,505</b>
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	131,851	134,006	132,582	(1,424)	138,834	159,673
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,453	14,683	14,683	-	17,158	19,922
3202	Benefits - Pers / Classified	96,282	143,461	145,646	112,979	116,679	117,162	483	158,047	183,611
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,329	3,823	3,846	23	4,625	4,697
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,839	33,500	34,125	625	44,093	44,795
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,850	12,225	12,105	(120)	13,727	13,961
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,914	7,834	7,983	149	10,312	10,476
3401	H & W Benefits - Certificated	162,303	149,682	155,188	148,111	149,447	149,236	(211)	168,010	168,307
3402	H & W Benefits - Classified	83,093	102,282	94,042	85,948	85,578	85,663	85	97,957	98,146
3501	Benefits - SUI / Certificated	791	1,920	690	1,943	1,921	1,919	(2)	1,973	1,981
3502	Benefits - SUI / Classified	354	439	367	273	271	275	4	356	361
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	12,673	12,879	12,760	(119)	13,537	13,768
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	7,805	8,140	8,293	153	10,170	10,332
<b>3xxx</b>	<b>Total Benefits</b>	<b>570,215</b>	<b>660,981</b>	<b>646,168</b>	<b>574,968</b>	<b>580,986</b>	<b>580,632</b>	<b>(354)</b>	<b>678,799</b>	<b>730,030</b>
<b>1-3</b>	<b>Total Salary &amp; Benefits</b>	<b>2,167,661</b>	<b>2,476,269</b>	<b>2,300,202</b>	<b>2,006,997</b>	<b>2,050,837</b>	<b>2,052,707</b>	<b>1,870</b>	<b>2,336,656</b>	<b>2,415,357</b>
		75.2%	73.9%	73.5%	75.1%	75.4%	76.8%	1.4%	78.0%	77.8%
4110	Textbooks	860	5,141	135	500	500	500	-	500	5,000
4210	Books Other Than Textbooks	1,540	2,131	2,391	1,500	1,500	1,500	-	1,500	1,500
4300	Materials & Supplies	20,526	910	19,469	-	1,000	1,000	-	1,500	1,500
4310	Instructional Mat'ls & Supplies	27,244	28,674	16,212	18,782	21,302	20,002	(1,300)	21,950	21,950
4340	Computer Sftware & Related Exp	12,195	11,006	1,199	1,400	1,400	1,400	-	1,400	1,400
4350	Office Supplies	6,346	7,734	3,521	7,000	7,000	7,000	-	7,000	7,000
4353	Duplicating Costs	895	3,729	419	750	750	750	-	750	750
4370	Custodial Supplies	4,581	3,373	3,800	4,500	4,500	1,500	(3,000)	4,500	4,500
4390	Other Supplies	42,144	85,661	23,632	31,140	31,620	33,285	1,665	44,400	44,600
4400	Non-capitalized Equipment	4,098	6,541	4,798	40,000	40,000	40,000	-	8,000	8,000
4710	Food Purchases - Nutrition Prgms	1,540	2,131	9,990	8,000	3,540	1,850	(1,690)	14,000	14,000
<b>4xxx</b>	<b>Total Books and Supplies</b>	<b>120,429</b>	<b>154,900</b>	<b>85,566</b>	<b>113,572</b>	<b>113,112</b>	<b>108,787</b>	<b>(4,325)</b>	<b>91,500</b>	<b>96,200</b>
5200	Training, Travel, & Conferences	22,447	9,943	16,739	7,250	4,000	4,000	-	12,250	12,250
5300	Dues & Memberships	4,545	3,279	3,270	3,300	3,425	3,425	-	3,500	3,700
5450	Other Insurance Costs (Prop&Liab)	12,175	12,411	14,928	19,500	21,520	21,520	-	22,520	23,520
5520	Electricity/Utilities	30,011	27,257	28,375	27,000	18,000	18,000	-	31,000	32,000
5530	Water	12,605	10,460	15,894	15,000	15,000	15,000	-	15,500	16,000

Live Oak Charter School

2020-21 2nd Interim - Board Report and MYP

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Orig Bud	2020/21 1st Int	2020/21 2nd Int	2nd Int vs 1st Int	2021/22 MYP	2022/23 MYP
5560	Waste Disposal	4,583	5,630	4,431	6,300	4,000	4,000	-	6,500	6,700
5600	Rentals And Leases	195,652	203,789	195,578	180,900	177,900	161,500	(16,400)	179,498	183,498
5630	Repairs	5,018	22,163	204,671	16,500	11,500	2,000	(9,500)	7,500	7,500
5632	Copier Repairs, Ops, & Maintenance	3,513	2,349	1,179	2,000	2,000	500	(1,500)	2,000	2,000
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	80,841	100,721	84,413	(16,308)	84,880	96,684
5817	SCOE Data Processing Charges	1,552	1,537	1,995	9,300	9,300	9,300	-	9,400	9,500
5818	SCOE A/V Service	95	950	-	950	950	950	-	950	950
5821	Audit Costs	6,092	6,525	10,710	11,000	11,000	12,000	1,000	11,500	12,000
5823	Legal Costs	2,752	46,048	5,520	5,000	2,500	2,500	-	5,000	5,000
5825	Advertisement	1,211	999	362	2,000	2,000	1,000	(1,000)	2,000	2,000
5830	Professional/Consultant Svcs	-	49,037	-	1,000	6,500	6,500	-	1,000	1,000
5860	Other Employment Costs	-	1,902	106	500	500	500	-	500	500
5862	Fingerprinting Costs	2,175	2,236	1,386	1,175	400	400	-	2,250	2,250
5911	Telephone	6,329	6,841	6,220	4,200	4,200	2,800	(1,400)	2,880	2,938
5940	Internet & Online Services	3,127	3,629	14,404	8,500	13,150	13,150	-	13,150	13,150
5950	Postage	2,466	1,936	1,482	2,250	2,250	2,250	-	2,250	2,250
<b>5xxx</b>	<b>Total Services and Contracts</b>	<b>456,846</b>	<b>575,793</b>	<b>622,205</b>	<b>404,466</b>	<b>410,816</b>	<b>365,708</b>	<b>(45,108)</b>	<b>416,028</b>	<b>435,390</b>
6900	Depreciation Exp	7,585	7,583	1,757	1,757	1,757	1,757	-	1,757	1,757
7141	Transfers to District/Other LEA's	128,419	137,785	118,443	145,000	145,000	145,000	-	150,100	155,400
<b>EXP</b>	<b>Total Expenditures</b>	<b>2,880,940</b>	<b>3,352,330</b>	<b>3,128,173</b>	<b>2,671,792</b>	<b>2,721,522</b>	<b>2,673,959</b>	<b>(47,563)</b>	<b>2,996,041</b>	<b>3,104,104</b>
<b>Surplus / (Deficit)</b>		<b>185,085</b>	<b>(172,523)</b>	<b>(191,174)</b>	<b>163</b>	<b>110,790</b>	<b>139,600</b>	<b>28,810</b>	<b>(84,562)</b>	<b>(136,720)</b>
	Beginning Fund Balance*	667,537	852,623	680,095	427,010	488,921	488,921	-	628,521	543,960
	Surplus / (Deficit)	185,085	(172,523)	(191,174)	163	110,790	139,600	28,810	(84,562)	(136,720)
	Ending Fund Balance	852,622	680,100	488,921	427,173	599,711	628,521	28,810	543,960	407,240
	- Less: Net Investment in Capital Assets	(16,368)	(8,785)	(7,028)	(5,271)	(5,271)	(5,271)	-	(3,514)	(1,757)
	- Less EFB Restricted	(173,327)	(176,317)							
	Unrestr EFB / Net Position	662,927	494,998	481,893	421,902	594,440	623,250	28,810	540,446	405,483
	% of Total Expenditures	23.0%	14.8%	15.4%	15.8%	21.8%	23.3%	1.5%	18.0%	13.1%
	# Mos Avg Exp	2.76	1.77	1.85	1.89	2.62	2.80	0.18	2.16	1.57

Memo: Restr Prop 39 Income/Exp 173,327 - (173,327)  
 Surplus / (Deficit) Excl Prop 39 **11,758 (172,523) (17,847)**

Cumulative Deficit (2017-2020) 3 yrs **(178,612)**

Cumulative Surplus/Deficit (2021-2023 Projected) **(81,681)**

## 2020-21 2nd INTERIM: BUDGET ASSUMPTIONS - ENROLLMENT & REVENUE

Enrollment Projection:	19-20 (P2)	20-21	21-22	22-23
K	44	42	48	48
1	32	27	30	30
2	32	32	30	30
3	30	30	30	30
4	30	29	30	30
5	30	29	30	30
6	32	28	30	30
7	32	32	28	28
8	28	31	28	28
<b>Total Enrollment</b>	<b>290</b>	<b>280</b>	<b>284</b>	<b>284</b>
<b>Variance</b>		<b>-10</b>	<b>4</b>	<b>0</b>
<b>Projected Attendance Rate</b>	95.83%	95.70%	95.70%	95.70%
	95.71%			
<b>ADA Estimate:</b>				
TK-3	132.64	125.37	132.07	132.07
4-6	89.16	82.30	86.13	86.13
7-8	56.97	60.29	53.59	53.59
277.83	278.77	267.96	271.79	271.79

Funded ADA Assumptions	19-20 (P2)	20-21	21-22	22-23
Enrollment (Fall 1)	290	280	286	286
Unduplicated Pupil #	60	66	77	77
- %	20.7%	23.57%	26.92%	26.92%
ADA		19-20 P2		
TK-3	132.64	132.64	132.07	132.07
4-6	89.16	89.16	86.13	86.13
7-8	56.97	56.97	53.59	53.59
<b>Total Funded ADA - LCFF</b>	<b>278.77</b>	<b>278.77</b>	<b>271.79</b>	<b>271.79</b>
<b>ADA change</b>		-	(6.98)	-
<b>% change</b>		0.0%	-2.5%	0.0%

Revenue - LCFF Assumptions (From LCFF Calculator v21.2a)	19-20	20-21	21-22	22-23
LCFF Target (w/o gap)	2,374,429	2,376,347	2,413,045	2,443,378
LCFF - State Aid	893,586	814,808	845,373	868,139
LCFF - EPA	55,754	55,754	54,358	54,358
LCFF - In-Lieu of Prop Tax	1,425,089	1,505,785	1,513,314	1,520,881
<b>TOTAL LCFF Funding</b>	<b>2,374,429</b>	<b>2,376,347</b>	<b>2,413,045</b>	<b>2,443,378</b>
Memo: Funding Incr/(Decr) from prior yr \$		1,918	36,698	30,333
Funding Var %		0.1%	1.5%	1.3%
Avg LCFF Rev / ADA	\$ 8,518	\$ 8,524	\$ 8,878	\$ 8,990
Memo: LCFF Gap	\$ -	\$ -	\$ -	\$ -
Funding % of target	100.0%	100.0%	100.0%	100.0%
Sup/Conc Grant Est \$	90,930	92,847	99,705	100,554
MPP%	6.12%	6.11%	5.76%	5.77%
<b>Memo: Variance from 1st Interim</b>				
1st Interim LCFF Estimates		2,372,100	2,306,650	2,270,928
- Variance \$		4,247	106,395	172,450
- Variance %		0.18%	4.61%	7.59%

Alternate Enrollment Scenarios:			
LCFF Funding @ 280 Enrollment	Enroll = 280	2,379,975	2,409,289
Variance \$ from 2nd Int @284		(33,070)	(34,089)
Variance %		-1.37%	-1.40%
LCFF Funding @ 288 Enrollment	Enroll = 288	2,447,760	2,478,051
Variance \$ from 2nd Int @284		34,715	34,673
Variance %		1.44%	1.42%
LCFF @ 284 Enrollment - DOF Rate (+1.7 pts)	284 @ DOF Rate		2,484,509
Variance \$ from 2nd Int @284			41,131
Variance %			1.68%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,184,112.00	2,376,347.00	1,228,605.00	2,376,347.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	107,165.00	95,780.00	107,165.00	0.00	0.0%
3) Other State Revenue		8300-8599	116,576.00	81,157.00	40,088.85	81,157.00	0.00	0.0%
4) Other Local Revenue		8600-8799	371,267.00	248,890.00	83,265.70	248,890.00	0.00	0.0%
5) TOTAL, REVENUES			2,671,955.00	2,813,559.00	1,447,739.55	2,813,559.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	886,237.00	892,245.00	489,821.42	892,245.00	0.00	0.0%
2) Classified Salaries		2000-2999	545,792.00	579,830.00	317,539.57	579,830.00	0.00	0.0%
3) Employee Benefits		3000-3999	574,968.00	580,632.00	319,892.95	580,632.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,572.00	108,787.00	33,252.68	108,787.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	404,466.00	365,708.00	196,165.68	365,708.00	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	145,000.00	145,000.00	0.00	145,000.00	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			2,671,792.00	2,673,959.00	1,357,844.30	2,673,959.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			163.00	139,600.00	89,895.25	139,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		

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<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			163.00	139,600.00	89,895.25	139,600.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	427,010.00	488,921.00		488,921.00	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)			427,010.00	488,921.00		488,921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			427,010.00	488,921.00		488,921.00		
2) Ending Net Position, June 30 (E + F1e)			427,173.00	628,521.00		628,521.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	5,271.00	5,271.00		5,271.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			421,902.00	623,250.00		623,250.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	610,187.00	814,808.00	389,503.00	814,808.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	55,754.00	55,754.00	27,877.00	55,754.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,518,171.00	1,505,785.00	811,225.00	1,505,785.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>2,184,112.00</b>	<b>2,376,347.00</b>	<b>1,228,605.00</b>	<b>2,376,347.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	107,165.00	95,780.00	107,165.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>107,165.00</b>	<b>95,780.00</b>	<b>107,165.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	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	66,939.00	4,700.00	4,700.00	4,700.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,687.00	54,247.00	14,128.44	54,247.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	1,024.00	1,024.41	1,024.00	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%
All Other State Revenue	All Other	8590	950.00	21,186.00	20,236.00	21,186.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>116,576.00</b>	<b>81,157.00</b>	<b>40,088.85</b>	<b>81,157.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	3,000.00	0.00	108.00	0.00	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	19,000.00	11,000.00	4,986.59	11,000.00	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	92,717.00	93,640.00	53,491.00	93,640.00	0.00	0.0%
All Other Fees and Contracts		8689	102,300.00	0.00	1,368.85	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	154,250.00	144,250.00	23,311.26	144,250.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>371,267.00</b>	<b>248,890.00</b>	<b>83,265.70</b>	<b>248,890.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,671,955.00</b>	<b>2,813,559.00</b>	<b>1,447,739.55</b>	<b>2,813,559.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	776,237.00	780,485.00	424,628.04	780,485.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,000.00	111,760.00	65,193.38	111,760.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>886,237.00</b>	<b>892,245.00</b>	<b>489,821.42</b>	<b>892,245.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	76,673.00	159,121.00	83,975.16	159,121.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	110,000.00	111,760.00	65,193.38	111,760.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,272.00	169,710.00	92,052.31	169,710.00	0.00	0.0%
Other Classified Salaries		2900	202,847.00	139,239.00	76,318.72	139,239.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>545,792.00</b>	<b>579,830.00</b>	<b>317,539.57</b>	<b>579,830.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	131,851.00	132,582.00	72,797.15	132,582.00	0.00	0.0%
PERS		3201-3202	127,432.00	131,845.00	72,964.22	131,845.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	58,932.00	58,059.00	31,809.60	58,059.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,059.00	234,899.00	130,073.76	234,899.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,216.00	2,194.00	702.99	2,194.00	0.00	0.0%
Workers' Compensation		3601-3602	20,478.00	21,053.00	11,545.23	21,053.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>574,968.00</b>	<b>580,632.00</b>	<b>319,892.95</b>	<b>580,632.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500.00	500.00	0.00	500.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	802.89	1,500.00	0.00	0.0%
Materials and Supplies		4300	63,572.00	64,937.00	20,057.35	64,937.00	0.00	0.0%
Noncapitalized Equipment		4400	40,000.00	40,000.00	12,269.94	40,000.00	0.00	0.0%
Food		4700	8,000.00	1,850.00	122.50	1,850.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>113,572.00</b>	<b>108,787.00</b>	<b>33,252.68</b>	<b>108,787.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,250.00	4,000.00	819.44	4,000.00	0.00	0.0%
Dues and Memberships		5300	3,300.00	3,425.00	3,425.00	3,425.00	0.00	0.0%
Insurance		5400-5450	19,500.00	21,520.00	21,520.00	21,520.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,300.00	37,000.00	14,374.03	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,400.00	164,000.00	104,354.58	164,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,766.00	117,563.00	38,390.77	117,563.00	0.00	0.0%
Communications		5900	14,950.00	18,200.00	13,281.86	18,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>404,466.00</b>	<b>365,708.00</b>	<b>196,165.68</b>	<b>365,708.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	145,000.00	145,000.00	0.00	145,000.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			145,000.00	145,000.00	0.00	145,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			2,671,792.00	2,673,959.00	1,357,844.30	2,673,959.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
	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)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	278.77	278.77	278.77	278.77	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	278.77	278.77	278.77	278.77	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	278.77	278.77	278.77	278.77	0.00	0%

SACS2020ALL Financial Reporting Software - 2020.2.0  
3/8/2021 9:52:02 AM

49-70854-6119036

Second Interim  
2020-21 Board Approved Operating Budget  
Technical Review Checks

Live Oak Charter

Petaluma City Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	3215	5800	-32,409.00

Explanation: We have used account 5899 to balance resources 3215, 3220, and 7420 due to the uncertainty as to which expenses will be booked to each resource. At the current time COVID-related expenditures far exceed revenues received. We will adjust the final amounts and clear account 5899 at year-end closing.

62	3220	5800	-30,400.00
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Explanation: We have used account 5899 to balance resources 3215, 3220, and 7420 due to the uncertainty as to which expenses will be booked to each resource. At the current time COVID-related expenditures far exceed revenues received. We will adjust the final amounts and clear account 5899 at year-end closing.

62	7420	5800	-609.00
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Explanation: We have used account 5899 to balance resources 3215, 3220, and 7420 due to the uncertainty as to which expenses will be booked to each

resource. At the current time COVID-related expenditures far exceed revenues received. We will adjust the final amounts and clear account 5899 at year-end closing.

**REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED**

**EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED**

**CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED**

## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

**CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED**

Checks Completed.

Export Log  
Period: Second Interim  
Type of Export: Official

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

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

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Export of USER General Ledger started at 3/8/2021 9:58:59 AM

OFFICIAL Header for LEA: 49-70854-6119036 Live Oak Charter  
VERSION 2020.2.0

Fiscal Year: 2020-21  
Type of Data: Actuals to Date  
Number of records exported in group 1: 177

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 2: 183

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 3: 139

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 4: 183

Export USER General Ledger completed at 3/8/2021 9:58:59 AM

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Export of Supplementals (USER ELEMENTs) started at 3/8/2021 9:58:59 AM

Fiscal Year: 2020-21  
Type of Data: Actuals to Date  
Number of records exported in group 5: 2

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 6: 56

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 7: 56

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 8: 118

Export of Supplemental (USER ELEMENTs) completed at 3/8/2021 9:59:00 AM

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Export of Explanations started at 3/8/2021 9:59:00 AM

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 9: 3

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 10: 3

Export of Explanations completed at 3/8/2021 9:59:00 AM

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Export of TRC Log started at 3/8/2021 9:59:00 AM

Fiscal Year: 2020-21  
Type of Data: Actuals to Date  
Number of records exported in group 11: 33

Fiscal Year: 2020-21  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 12: 46

Fiscal Year: 2020-21  
Type of Data: Original Budget  
Number of records exported in group 13: 44

Fiscal Year: 2020-21  
Type of Data: Projected Totals  
Number of records exported in group 14: 48

Export of TRC Log completed at 3/8/2021 9:59:00 AM

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

Exported to file: c:\SACS2020ALL\Official\49708546119036I2.DAT

End of Official Export Process

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through January 2021		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,016,183.88	185,801.84	1,201,985.72
9120	Cash In Bank(s)	2,563.42		2,563.42
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	51,127.78	51,127.78-	
9213	Accts Receivable - Payroll	2,142.48	2,142.48-	
9218	A/r Charter/district	100,480.00	100,480.00-	
9290	A/r Due From Other Govt(pr Yr)	13,987.07	13,987.07-	
9299	A/r Due Fm Govt Setup (cur Yr)	157,972.00	157,972.00-	
9330	Prepaid Expenditures(expenses)	1,575.00	1,575.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	39,680.44-	1,172.00-	40,852.44-
	<b>Total Assets</b>	<b>1,359,059.63</b>	<b>142,654.49-</b>	<b>1,216,405.14</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	341,356.54	227,249.01-	114,107.53
9518	A/p Charter/district	65,787.00	65,787.00-	
9529	Accts Payable Setup (cur Yr)		90,054.68	90,054.68
9555	Unemployment Ins Liability	235.18	9.56	244.74
9556	Workers Comp Ins Liability	514.00-	7,845.18-	8,359.18-
9570	Blue Cross Clearing		1,470.90-	1,470.90-
9571	Kaiser Insurance Clearing		20,218.15-	20,218.15-
9573	Dental Insurance Clearing		1,897.11-	1,897.11-
9575	Life Insurance Clearing		239.99	239.99
9577	Other H&w Insurance Clearing		1,687.42	1,687.42
9580	Accts Payable - Use Tax	74.04	74.04-	
9669	Other General Long-term Debt	463,200.00		463,200.00
	<b>Total Liabilities</b>	<b>870,138.76</b>	<b>232,549.74-</b>	<b>637,589.02</b>
	<b>Calculated Fund Balance</b>	<b>488,920.87</b>	<b>89,895.25</b>	<b>578,816.12</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	488,920.87		488,920.87
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>89,895.25</b>	<b>89,895.25</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>89,895.25</b>	

**Memo Only - Ending Fund Balance Accounts**

Adopted Revised

**Other Designations**

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 3

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through January 2021					
Description		Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Memo Only - Ending Fund Balance Accounts (continued)</b>							
		Adopted		Revised			
<b>Other Designations (continued)</b>							
9790	Undesignated/unappropriated	427,173.00		599,711.00			

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2020/21 Through January 2021				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,671,955.00	2,832,312.00		1,447,739.55	1,384,572.45	51.12
B. Expenditures	2,671,792.00	2,721,522.00		1,357,844.30	1,363,677.70	49.89
C. Subtotal (Revenue LESS Expense)	163.00	110,790.00		89,895.25	20,894.75	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	163.00	110,790.00		89,895.25	20,894.75	
F. Fund Balance:						
Beginning Balance (9791)	427,010.00	488,921.00		488,920.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	427,010.00	488,921.00		488,920.87		
G. Calculated Ending Balance	427,173.00	599,711.00		578,816.12		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	427,173.00	599,711.00				
Other						

**Live Oak Charter School**  
**Fiscal Year 2020-21**

**Cash Flow Projections**

	Beg Bal	Actual												Total
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
A. BEGINNING CASH-COUNTY TREASURY	1,016,184	1,067,235	938,112	1,129,261	1,142,518	1,176,372	1,185,310	1,201,985	1,173,456	1,180,498	1,064,249	1,059,515	1,016,184	
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid	41,390	41,390	74,502	74,502	74,502	74,502	74,502	73,020	73,020	73,020	73,020	67,438	814,808	
EPA	-	-	-	13,939	-	13,938	-	-	13,939	-	-	-	13,939	55,754
In-Lieu Property Tax	-	89,453	178,905	119,270	119,270	119,270	119,270	119,270	210,810	105,405	105,405	219,457	1,505,785	
Federal Revenues (SpEd)	-	-	-	-	-	-	-	-	-	-	-	-	-	
State SpEd / AB602	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other State/Federal Rev (incl LLMF)	-	-	112,221	(1,228)	5,724	3,795	15,356	-	14,512	-	11,385	26,558	188,322	
Local Revenues	(595)	-	3,337	36,258	7,757	12,304	24,204	14,132	-	2,750	106,043	42,700	248,890	
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RECEIPTS	40,795	130,843	368,965	242,741	207,253	223,809	233,332	206,422	312,280	181,175	295,853	370,091	2,813,559	
C. DISBURSEMENTS														
Certificated Salaries	4,583	43,799	78,431	118,646	39,215	80,056	125,091	39,792	83,185	83,400	83,200	112,846	892,245	
Classified Salaries	11,095	32,765	50,831	74,847	24,363	48,583	75,055	24,802	54,350	54,350	54,350	74,438	579,830	
Employee Benefits	6,390	31,265	51,316	76,736	25,333	50,792	78,061	25,579	55,150	55,200	55,000	69,810	580,632	
Books and Supplies	486	11,192	2,911	4,956	6,532	5,706	1,468	1,682	15,000	19,250	19,250	20,352	108,787	
Services	26,856	21,213	26,971	40,425	25,192	33,820	21,689	21,157	32,000	30,014	33,343	53,030	365,709	
Capital Outlay	-	-	-	586	-	-	586	-	-	-	-	585	1,757	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	145,000	145,000	
TOTAL DISBURSEMENTS	49,410	140,235	210,461	316,197	120,636	218,957	301,950	113,012	239,685	242,214	245,143	476,061	2,673,959	
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(100,480)	100,480	-	-	-	-	-	-	-	-	-	(109,729)	(9,249)	
Accounts Rec-State LCFF incl def	(157,972)	157,972	-	-	-	-	-	(35,247)	(54,524)	(55,210)	(55,444)	(67,438)	(109,891)	
Accounts Rec-State Other (Lottery, etc)	(13,987)	138	-	(18,427)	32,276	-	-	-	-	-	-	(27,124)	(13,137)	
Accounts Rec-Fed	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Rec-Local/Commercial	(53,270)	-	53,270	-	-	-	-	-	-	-	-	(20,000)	33,270	
Accounts Payable (Commercial/Payroll)	159,473	(90,852)	(95,975)	104,554	(85,039)	4,086	84,707	(86,692)	(11,029)	-	-	-	(196,866)	
Accounts Payable (State/Prop39)	114,061	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable (PCS)	133,405	(109,647)	(23,758)	-	-	-	-	-	-	-	-	168,721	35,316	
Capital Assets (Net)	(7,028)	-	-	586	-	-	586	-	-	-	-	585	1,757	
Working Capital Loans - SBA	463,200	-	-	-	-	-	-	-	-	-	-	-	-	
Other/Local Bank	(10,139)	1,575	2	-	-	-	-	-	-	-	-	-	1,577	
TOTAL BAL SHEET / PRIOR YR	59,666	(119,731)	32,644	86,713	(52,763)	4,086	85,293	(121,939)	(65,553)	(55,210)	(55,444)	(54,984)	(257,222)	
E. NET INCREASE/DECREASE (B-C+D)	51,051	(129,123)	191,148	13,257	33,854	8,938	16,675	(28,529)	7,042	(116,249)	(4,734)	(160,954)	(117,623)	
F. ENDING CASH (A + E)	1,067,235	938,112	1,129,261	1,142,518	1,176,372	1,185,310	1,201,985	1,173,456	1,180,498	1,064,249	1,059,515	898,561	N/A	
% of Total Expenditures	39.9%	35.1%	42.2%	42.7%	44.0%	44.3%	45.0%	43.9%	44.1%	39.8%	39.6%	33.6%		

**Live Oak Charter School**  
**Fiscal Year 2021-22**

**Cash Flow Projections**

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH		898,561	1,067,113	1,091,595	1,036,883	1,136,836	1,124,062	1,079,743	1,050,409	1,019,020	1,080,702	1,037,696	1,010,344	898,561
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		42,269	42,269	76,084	76,084	76,084	76,084	76,084	76,084	76,084	76,084	76,084	76,084	845,373
EPA				13,590			13,590			13,590			13,590	54,358
In-Lieu Property Tax			90,799	181,598	121,065	121,065	121,065	121,065	121,065	211,864	105,932	105,932	211,864	1,518,171
Federal Revenues (SpEd)		-	-	-	-	-	-	-	-	-	-	-	-	-
State SpEd / AB602		-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues		-	-	-	-	4,758	13,869	-	-	13,869	962	-	27,738	61,195
Local Revenues		-	154	20,397	91,385	13,847	14,512	60,513	13,187	43,903	46,310	73,253	59,777	437,239
Interfund Transfers In														-
TOTAL RECEIPTS		42,269	133,222	291,668	288,533	215,755	239,119	257,662	210,336	359,309	229,287	255,268	389,052	2,911,479
C. DISBURSEMENTS														
Certificated Salaries		5,193	47,000	83,594	86,333	83,449	83,964	83,346	87,097	88,260	85,963	85,745	126,730	946,675
Classified Salaries		14,727	49,135	65,425	63,127	63,841	61,582	59,402	56,773	60,012	61,940	61,433	93,785	711,182
Employee Benefits		8,495	37,757	60,704	61,522	62,790	61,765	59,963	60,414	61,202	61,231	61,346	81,610	678,799
Books and Supplies		9,444	16,462	8,117	9,608	456	18,168	5,439	1,904	4,692	2,968	10,118	4,126	91,500
Services		26,586	13,830	35,029	36,075	27,191	31,909	52,797	9,488	57,412	34,144	37,930	53,636	416,028
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													150,100	150,100
TOTAL DISBURSEMENTS		64,445	164,184	252,869	257,252	237,727	257,389	261,533	215,676	271,578	246,244	256,571	510,573	2,996,041
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(109,729)	109,729											(105,932)	3,797
Accounts Rec-State LCFF incl def	(267,863)	67,438	55,444	55,210	54,524	35,247			No Deferrals					267,863
Accounts Rec-State Other (Lottery, etc)	(27,124)	13,562			13,562								(27,738)	(614)
Accounts Rec-Fed	-									-			-	-
Accounts Rec-Local/Commercial	(20,000)			20,000									(35,000)	(15,000)
Accounts Payable (Commercial)	(37,393)													-
Accounts Payable (State/Prop39)	114,061												(114,061)	(114,061)
Accounts Payable (PCS)	168,721			(168,721)									172,103	3,382
	0													-
Capital Assets (Net)	(5,271)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans - SBA	463,200					(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(26,049)	(208,392)
Other	(8,562)													-
TOTAL BAL SHEET / PRIOR YR		190,728	55,444	(93,511)	68,672	9,198	(26,049)	(25,463)	(26,049)	(26,049)	(26,049)	(26,049)	(136,091)	(61,268)
E. NET INCREASE/DECREASE (B-C+D)		168,551	24,482	(54,712)	99,953	(12,774)	(44,319)	(29,334)	(31,389)	61,682	(43,006)	(27,352)	(257,613)	(145,830)
F. ENDING CASH (A + E)		1,067,113	1,091,595	1,036,883	1,136,836	1,124,062	1,079,743	1,050,409	1,019,020	1,080,702	1,037,696	1,010,344	752,731	N/A
% of Total Expenditures		35.6%	36.4%	34.6%	37.9%	37.5%	36.0%	35.1%	34.0%	36.1%	34.6%	33.7%	25.1%	

LCFF Calculator Universal Assumptions				
Live Oak Charter (6119036) - 2nd Interim				2/1/2021
<b>Summary of Funding</b>				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	3.84%	1.28%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,177,255	2,177,255	2,203,458	2,231,621
Grade Span Adjustment	106,245	106,245	109,882	111,203
Supplemental Grant	90,930	92,847	99,705	100,554
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,374,430	2,376,347	2,413,045	2,443,378
<b>Total LCFF Entitlement</b>	<b>\$ 2,374,430</b>	<b>\$ 2,376,347</b>	<b>\$ 2,413,045</b>	<b>\$ 2,443,378</b>
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 827,800	\$ 814,808	\$ 845,373	\$ 868,139
EPA (for LCFF Calculation purposes)	55,754	55,754	54,358	54,358
8096 - In-Lieu of Property Taxes	1,490,876	1,505,785	1,513,314	1,520,881
<b>TOTAL FUNDING</b>	<b>\$ 2,374,430</b>	<b>\$ 2,376,347</b>	<b>\$ 2,413,045</b>	<b>\$ 2,443,378</b>
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 2,374,430</b>	<b>\$ 2,376,347</b>	<b>\$ 2,413,045</b>	<b>\$ 2,443,378</b>
<b>EPA Details</b>				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 54,358	\$ 54,358
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	55,754	55,754	54,358	54,358
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	5,627	-	-	-
Accrual (from Assumptions)	-	-	-	-
<b>Summary of Student Population</b>				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	290	280	284	284
Total Enrollment	290	280	284	284
Unduplicated Pupil Count	60	66	58	58
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	60	66	58	58
Rolling %, Supplemental Grant	19.9100%	20.3300%	21.5500%	21.4600%
Rolling %, Concentration Grant	19.9100%	20.3300%	21.5500%	21.4600%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	132.64	132.64	132.07	132.07
Grades 4-6	89.16	89.16	86.13	86.13
Grades 7-8	56.97	56.97	53.59	53.59
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>278.77</b>	<b>278.77</b>	<b>271.79</b>	<b>271.79</b>
<b>Total Actual ADA</b>	<b>278.77</b>	<b>278.77</b>	<b>271.79</b>	<b>271.79</b>
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
<b>LCAP Percentage to Increase or Improve Services</b>				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr	\$ 90,930	\$ 92,847	\$ 99,705	\$ 100,554
Current year Percentage to Increase or Improve Se	3.98%	4.07%	4.31%	4.29%

### **Rose and thorn discussion (3/11/21)**

This is an opportunity for board members to check in with each other and administration regarding LOCS's return to campus process. Please share 3 items (roses) that are going well or that you would like to highlight for appreciation, and 3 items (thorns) that are challenging, or that you would like to have more discussion or clarity around. Questions for clarity on a rose or thorn are okay, however the nature of this dialogue is to allow space for each board member to share and be heard and to see what overarching themes are living within the group.

**Board openings and new member outreach** (*discussion 3/11/2021*)

LOCS Board of Directors Seats								
	<i>term length</i>		2017/8	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Seat 1</b>	<b>3 year</b>		DB	DB	DB	JJ	JJ	JJ
<b>Seat 2</b>	<b>3 year</b>		CF	CF	SI	SI	SI	
<b>Seat 3</b>	<b>2 year</b>		EW	EW	EW	EW		
<b>Seat 4</b>	<b>2 year</b>		CC	CC	CF	CF		
<b>Seat 5</b>	<b>3 year</b>		JK	SG	SG	SG		
<b>Seat 6</b>	<b>2 year</b>		SG	JK	JK	JU	JU	
<b>Seat 7</b>	<b>2 year</b>		SF	JJ	JJ	PK	PK	

LOCS Board Members 2020/21				
		Office	term expires	term length
SG	Sarah Grossi	chair	6/2021	3
JJ	James Jensen	treasurer	6/2023	3
SI	Stacy Ito	secretary	6/2022	3
EW	Erin Wrightsman	director	6/2021	2
CF	Chris Fox	director	6/2021	2
PK	Patrick Kennel	director	6/2022	2
JU	Jessica Umpress	director	6/2022	2

Desired board member experience/background ( <i>based on past recruitment discussions</i> )
active public school educators
Waldorf ed
finance
community members who are not parents
alumni parents
non profit development
real estate expertise
representation from parents of students in younger grades

## **1. LOCS Bylaws:**

[https://www.liveoakcharter.org/uploads/1/2/7/2/127253963/locs\\_bylaws\\_revised.pdf](https://www.liveoakcharter.org/uploads/1/2/7/2/127253963/locs_bylaws_revised.pdf)

*Relevant sections:*

### **SECTION 1. NUMBER AND QUALIFICATION**

The Corporation shall have seven (7) directors and collectively they shall be known as the Board of Directors. The number may be changed by amendment of this Bylaw, or by repeal of this Bylaw and adoption of a new bylaw, as provided in these Bylaws, but no change shall be inconsistent with the language of the charter that created the Live Oak Charter School. In accordance with Education Code Section 47604(b), the charter authorizer is entitled to appoint a single representative to the Board of Directors. All Directors shall have full voting rights. Any California resident, 18 years or older, may serve as a Director of the Corporation. At least one (1) director shall be a parent or legal guardian of a current or former Live Oak Charter School student.

### **SECTION 4. TERMS OF OFFICE**

Directors shall be elected for terms of either three (3) or two (2) years. Four directors shall be elected to terms of three (3) years and three directors shall be elected to terms of two (2) years. Each Director, including a Director elected to fill a vacancy, shall hold office until the expiration of the term for which he or she was elected and until the election and qualification of a successor, or until that Director's earlier resignation or removal in accordance with these Bylaws and California Nonprofit Corporation Law. Directors may not hold office for more than nine (9) years unless the board is otherwise unable to fill a vacancy.

### **SECTION 6.**

**RESTRICTION REGARDING INTERESTED DIRECTORS** No persons serving on the Board of Directors may be interested persons. An interested person is (a) any person compensated by the Corporation for services rendered to it within the previous 12 months, whether as a full-time or part-time employee, independent contractor, or otherwise; and (b) any brother, sister, ancestor, descendant, spouse, domestic partner, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of such person. However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the Corporation. The Board may adopt other policies circumscribing potential conflicts of interest.

## **2. LOCS Renewal Petition (July 1, 2019 - June 30, 2024)**

[https://www.liveoakcharter.org/uploads/1/2/7/2/127253963/charter\\_renewal\\_adoption\\_2019-06-11.pdf](https://www.liveoakcharter.org/uploads/1/2/7/2/127253963/charter_renewal_adoption_2019-06-11.pdf)

*Relevant sections:*

### **5 GOVERNANCE STRUCTURE OF THE SCHOOL**

Governing Law: The governance structure of the charter school, including, but not limited to, the process to be followed by the charter school to ensure parental involvement. Education Code Section 47605(b)(5)(D).

Live Oak is a directly funded, independent charter school operated as a California nonprofit public benefit corporation. The Charter School is subject to the limitations of this charter and of the Live Oak Charter School Bylaws . The District has the right to appoint a representative to serve on the Board. The nonprofit corporation confers on the District's representative all rights and responsibilities exercised by any other director of the corporation.

The Charter School will operate autonomously from the District, with the exception of the supervisory oversight as required by statute and other contracted services as may be negotiated between the District and the Charter School. Pursuant to Education Code Section 47604(c), the District shall not be liable for the debts and obligations of the Charter School, operated as a California nonprofit public benefit corporation, or for claims arising from the performance of acts, errors, or omissions by the Charter School, as long as the District has complied with all oversight responsibilities required by law.

Attached, please find Appendix "B", the Charter School's Articles of Incorporation, Appendix "C" the Charters School's Bylaws, and Appendix "D" the Conflict of Interest Code.

5.1 BOARD OF DIRECTORS The Charter School's Board of Directors' ("Board of Directors" or "Board") responsibilities include but are not limited to the following:

- Approving all major educational and operational Charter School policies
- Approving all major contracts
- Monitoring the financial condition of the Charter School and ensuring that the Charter School has adequate resources
- Determining faculty compensation
- Approving the Charter School's budget
- Hiring the Executive Director and reviewing the Executive Director's performance
- Approving major curriculum changes
- Approving termination of faculty members' contracts
- Hearing Appeals of disciplinary matters and complaints pursuant to the Charter
- Monitoring the performance of Live Oak and taking necessary action to ensure that the Charter School remains true to its mission and charter

### **3. Board of Directors**

#### **Roles and Responsibilities**

*Final: Approved at 1.14.21 Board meeting*

## **Job Descriptions**

### **All Board Members' Job Description**

The Board of Directors has the fiduciary trust for the operation of the School. The Board will develop high-level policies, which serve as guidelines and goals for the successful and efficient functioning of the School. It will, on an ongoing basis, evaluate the results achieved through its policies.

Under California law, board members must always act in the best interests of the whole of the corporation (school) in their decisions and may not represent particular interests. All board members will exclude themselves from promoting or participating in any issue that would be an actual or perceived conflict of interest, in accordance with statute and school policy.

The school has adopted a Conflict of Interests Code, which complies with the Political Reform Act, Government Code Section 87100, with applicable conflict restrictions required of public boards by Government Code Section 1090, and with any other charter school specific conflict of interest regulations adopted by the State Board of Education. Each member of the Board of Directors shall complete Conflicts of Interest Disclosure Form 700 annually. Each member of the Board will adhere to a Board of Directors Code of Ethics.

The Board will be responsible for carrying out responsibilities including but not limited to:

- Monitoring the performance of Live Oak and taking necessary action to ensure that the school remains true to its mission and charter
- Evaluating the School's effectiveness by monitoring student performance on the basis of standard measurable outcomes
- Hiring (and terminating) the Executive Director and annually evaluating his/her performance, setting annual performance goals
- Approving all major contracts; approving termination of faculty contracts
- Approving all major educational and operational school policies
- Approving major curriculum changes
- Hearing appeals of disciplinary matters and complaints pursuant to the Charter
- Approving the school's budget
- Monitoring the financial condition of the school and ensuring that the school has adequate resources
- Determining faculty compensation
- Development of annual program calendars
- Undertaking periodic Board self-review and best-practices training

### **Chairperson of the Board Job Description**

The Chairperson shall be the chief executive officer and general manager of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation and the activities of the officers. The Chairperson shall preside at all meetings of the Board of Directors. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by the corporate Bylaws, the Chairperson shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments, which may from time to time be authorized by the Board of Directors. The Chairperson shall oversee, or designate to be overseen, a timely annual evaluation of the Executive Director as prescribed in the process approved by the Board on December 10, 2020. In collaboration with the Executive Committee, the Chairperson shall set the agenda for all Board meetings.

### **Vice-Chairperson of the Board Job Description**

In the absence of the Chairperson, or in the event of his or her inability or refusal to act, the Vice- Chairperson shall perform all the duties of the Chairperson, and when so acting shall have all the powers of, and be subject to all the restrictions on, the Chairperson. The Vice-Chairperson shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by the corporate Bylaws, or as may be prescribed by the Board of Directors.

### **Secretary of the Board Job Description**

The Secretary shall:

- Certify and keep at the principal office of the corporation the original, or a copy of the corporate Bylaws as amended or otherwise altered to date
- Keep at the principal office of the corporation or at such other place as the board may determine, a book of minutes of all meetings of the Directors, and, if applicable, meetings of Board committees, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof
- Give, or cause to be given notice of all meetings of the Board and of committees of the Board of Directors in accordance with the provisions of these Bylaws or as required by law. The Secretary shall keep the corporate seal, if any, in safe custody and shall have such other powers and perform such other duties as the Board or by bylaws may require.
- Serve as custodian of the records of the corporation
- Exhibit at all reasonable times to any director of the corporation, or to his or her agent or attorney, on request therefore, the Bylaws and the minutes of the proceedings of the Directors of the corporation
- Give, or cause to be given, notice of all meetings of members, of the board, and of committees of the Board that the Bylaws require to be given.
- In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this corporation, or by the corporate Bylaws, or which may be assigned to him or her from time to time by the Board of Directors. The Board of Directors may appoint the Administrator or another individual to serve as Secretary.

### **Treasurer of the Board Job Description**

Subject to the provisions of the Bylaws, the Treasurer shall:

- Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors
- Receive, and give receipt for, monies due and payable to the corporation from any source whatsoever

- Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements
- Keep and maintain, with the help of staff, adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses
- Exhibit at all reasonable times the books of account and financial records to any director of the corporation, or to his or her agent or attorney, on request therefore
- Render to the Chairperson and directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the corporation
- Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports
- In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation, or by the corporate Bylaws, or which may be assigned to him or her from time to time by the Board of Directors.

While the Treasurer has all of the above responsibilities, some or all of them may be delegated to the Administrator, Operations Manager, or other employee.