



Fundraising Report Through October 2021

Total 2021-22 Fundraising Goal: \$202,500

2021-2022 projected grant to the school: \$153,312

2021-2022 YTD *actual* grant to the school: \$19,280.32

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>2017-2018 Year</u>	<u>2018-2019 Year</u>	<u>2019-2020 Year</u>	<u>2020-2021 Year</u>	<u>2021-2022 Year</u>
July	\$ 10,868.36	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51
August	\$ 15,409.62	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32
September	\$ 12,892.50	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77
October	\$ 19,718.56	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23	\$7,962.98
November	\$ 16,616.22	\$ 17,345.91	\$ 12,510.24	\$ 8,827.93	
December	\$ 15,892.75	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88	
January	\$ 28,411.15	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94	
February	\$ 24,635.87	\$ 15,592.43	\$ 15,300.49	\$ 13,240.35	
March	\$ 93,079.22	\$ 84,452.77	\$ 99,049.54	\$ 11,267.57	
April	\$ 10,531.03	\$ 14,613.46	\$ 10,726.98	\$ 12,928.62	
May	\$ 16,081.63	\$ 13,789.51	\$ 18,265.65	\$ 54,223.26	
June	\$ 10,458.09	\$ 39,777.09	\$ 19,207.18	\$ 12,880.61	
Total	\$ 274,595.00	\$ 284,951.74	\$ 291,367.33	\$ 182,321.93	\$24,116.58

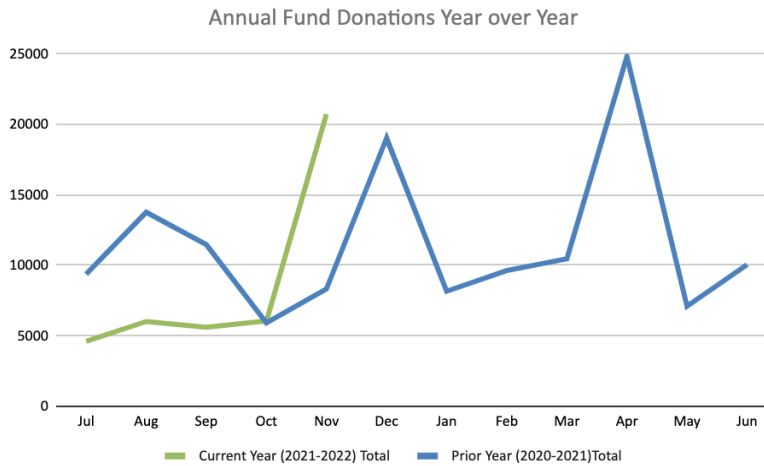
Variance From Last Year YTD: - 13,712.19

Long-Term Capital Fund Ending Balance: Approx. \$102,741.96



Annual Fund Participation by Grade through November 2021

Grade	2017-18	2018-19	2019-20	2020-21	Thru Nov 2020	2021-22
K-Rosemary	100%	77%	95%	77%	27%	25%
K-Sunflower	82%	64%	73%	45%	18%	21%
1 st	91%	88%	69%	53%	19%	24%
2 nd	84%	84%	88%	91%	50%	33%
3 rd	84%	66%	75%	75%	47%	41%
4 th	88%	81%	63%	66%	38%	48%
5 th	84%	81%	70%	57%	37%	50%
6 th	69%	74%	81%	72%	31%	25%
7 th	100%	59%	77%	61%	48%	39%
8 th	57%	86%	66%	52%	48%	38%
Totals	83%	76%	75%	65%	36%	35%



[Source: Foundation Neon Fundraising Platform]

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

Executive Director Report, Justin Tomola

December 9, 2021 Board Meeting

Enrollment and Attendance

- KG: 20, 93% (MA)
- KG: 18, 96% (RRT)
- 1st: 27, 93%
- 2nd: 30, 90%
- 3rd: 28, 90%
- 4th: 25, 94%
- 5th: 28, 91%
- 6th: 27, 96%
- 7th: 30, 94%
- 8th: 29, 96%
- Total: 262, 93%

This is where we stand right now.

Enrollment Statistics for 2021-22 School Year				
	Capacity	Enrolled	Pending	Next Lottery
K2	16	10	0	0
K1	32	28	0	1
First	32	27	0	0
Second	32	30	0	0
Third	32	28	0	1
Fourth	32	25	0	0
Fifth	32	28	0	0
Sixth	32	27	0	0
Seventh	32	30	0	1
Eighth	32	29	0	0
Total	304	262	0	3

Shelly continues her amazing work as Enrollment Coordinator, here are some details:

- Enrollment meeting on Monday to review the upcoming enrollment season and identify any process and procedures that need adjustment.
- Possible enrollment policy changes for BOD in January.
- We continue to use the same online platform as last year to receive applications and run the lottery. We expect to further streamline the data transition from Lotterease to Schoolwise.
- First school tour happened on 11/16 at 9am. There were six families in attendance.
- Continue to identify best ways to attract new families and collaborate on a hybrid approach that mixes online tours with in person opportunities to explore the curriculum of the grades.

- Continue to capture school and community events via pictures and videos via ParentSquare.
- Providing support to new families in learning more about Live Oak and connecting to the school and parent community.

Educational Programming and Instruction

Summary: Universal Transitional Kindergarten was added to the final State budget in order to expand the TK offering by LEAs to the public. The plan is to do a phased in approach over the next four years. Below is a chart for Kindergarten 2/Transitional:

School Year	Minimum Age Requirement
2022-23	5 years old between June 2, 2022 and February 2, 2023
2023-24	5 years old between June 2, 2023 and April 2, 2024
2024-25	5 years old between June 2, 2024 and June 2, 2025
2025-26 and thereafter	4 years old by June 2 nd prior to the school year in which the applicant is seeking enrollment.

There will be more information later on in the meeting on this topic.

Next steps:

- Share and discuss [Universal TK Quick Guide](#) with Kindergarten teachers
- Review Quick Guide with BOD and discuss with BOD
- Update our Application, Enrollment, and Waitlist policy

Star Renaissance Next Steps Update:

Teachers in grades 3-8 all have Star logins and passwords and have logged into their accounts to access their classroom data with time during staff meetings to review individually as well as during the professional development. Additionally, students have been identified as needing interventions specifically through a collaborative effort between teachers and admin. Our RTI Coordinator (Ms. Season) schedules agreeable times in order to work with small groups of students in need of intervention services in reading skills.

Admin and Season met with representatives from Star to determine our professional development topics. Here is week one of what we agreed to for two consecutive weeks of Professional Development:

Star Assessment Data & Key Reports (completed on 12/02)

- Understanding the various data types available on assessment reports
- Navigating the dashboard and options to run key assessment reports
- Options for using data to group students for instruction and intervention
- Screening data and its implications for intervention and core instruction

In addition we covered the following our learning outcomes included:

- Identify educator resources on the Renaissance site.
- Understand key Star scores.
- View the Record Book and Summary report to check testing fidelity and initial achievement levels.
- Review the Screening Report to plan for intervention, prioritize student needs, and evaluate core instruction.
- Analyze grade level mastery of skills, domains, and standards using the Monitor Mastery Dashboard and Diagnostic Report.

With regards to the CA Dashboard data, upon inquiry about a potential time frame, I was given this response: "Due to the impacts of COVID-19, the 2020-21 CAASPP results will not be used for accountability reporting this year. At this current time, we do not have a concrete release date for the modified Dashboard."

Next Steps:

Professional Development: Using Data to Plan Targeted Instruction (scheduled for 12/09)

- What learning progression is and how it's useful for planning instruction
- How suggested skills for students are identified
- Navigating the software to find skill information and assignments
- How to use data and resources as tools for planning instruction

COVID

Summary: We continue to make our best efforts towards mitigating the spread of COVID by using the Swiss Cheese model. Our goal is: "all students must have access to safe and full in-person instruction and to as much instructional time as possible". (Foundational message from the California Department of Public Health (CDPH)) As the pandemic moves forward, its demands on schools to cover the big three: medical needs, mental health needs, and instructional needs continue to be very complex and present ongoing challenges/opportunities for growth. Although a standard practice, COVID has exacerbated the big three to the level of overwhelm.

We send out an update for the Community that outlines important information, resources, and general knowledge of the pediatric vaccination via ParentSquare right before Thanksgiving break. Also, we held a Community Forum that included some pediatric vaccination information regarding COVID. Now that the pediatric vaccine is here and widely available throughout Sonoma County, the County Office of Education along with the County Public Health Department, are helping to promote the vaccine by easing the anxiety some parents feel by sharing information from Pediatricians in the form of videos. In addition, Live Oak is fortunate enough to have in-house medical experts who have graciously volunteered to host a Pediatric Vaccine Q and A on December 13. This is important because we can continue to build on the trust of known community members' expertise with making informed choices with regards to the vaccine.

As of now, we are expecting Governor Newsom to hand down COVID vaccination requirements for students ages 12-17 starting for the 22-23 school year. In anticipation of this, we are beginning to ask parents to voluntarily provide us proof of COVID vaccination. This request is

an open request for any student starting at the age of 5 years old. Once the vaccination mandate becomes part of the school's responsibility to require in order for enrollment, it is possible that could have a detrimental impact on the enrollment of Live Oak students due to the community's beliefs on the topic of vaccinations. It is still unclear if there will be any medical and/or personal belief exemptions.

In the latest update from the County on percent of students receiving the pediatric vaccine, the news is good in terms of meeting their goal of 25% vaccinated. [Please read more about 25% here.](#)

Also for more information, you can review the [CDC Pediatric Vaccine Guidance here](#)

Also, here is an article published by the American Academy of Pediatrics:

<https://www.aappublications.org/news/2021/11/02/cdc-pfizer-covid-vaccine-children-110221>

Next Steps/Actions:

- Pediatric Vaccination Q and A from Live Oak medical professionals for Live Oak parents
- Ask parents to begin giving us proof of any student COVID vaccine (December)
- Implement COVID protocols specifically for unvaccinated parents (January-tentative)
- Continue collaboration with CRT and Medical professionals with any Live Oak COVID updates/changes.

The following are ongoing COVID highlights:

- In collaboration with SCOE, we attend weekly SCDPH Covid Nurse meetings and review/discuss any new content and its implementation.
- Continuing to practice recommended health and safety strategies to mitigate COVID.
- COVID protocol monitoring and updated as needed on the website.
- Continue to advise families on COVID guidance and recommendations.
- Students are doing great with masks and social distancing.
- Sharing COVID information on ParentSquare.
- COVID safe/friendly field trips and Community gatherings preparation.
- COVID template to vet any school field trips, festivals, or events complete.
- Ongoing collaboration with Covid Testing Today for asymptomatic screening
- Modified quarantine is for schools only
- [Symptomatic testing options in the County](#)
- [Updated quarantine guidance](#)

Social and Emotional Learning (SEL)

Summary: We continue to feel lucky having landed a great working relationship with Child Therapy Institute of Marin. Their programming is right up our alley as they are invested in helping future Marriage and Family Therapists become certified. Lindsey and Greer both report that things are off to a great start including changing the physical space of their office as well as getting to know students via the referral process as well as integrating into the fabric of the school by being available during recess/lunch times. In fact, the relationship with CTIM is going so well that one of the counselors is asking for more time at Live Oak and CTIM is actively

looking to place another Counselor here for Fridays. This is still in the implementation phase with an anticipated start date in January. This would be an increase from 17 to 27 hours a week of Counseling services.

Important Backstory: Coming back to in-person instruction requires an awareness of the challenges and transitions that we all may face. To that end we are taking steps to better prepare for being helpers for one another and able practitioners for students around SEL needs. These challenging months have also created new opportunities for children to gain important emotional, mental, and social skills such as resiliency, perseverance, empathy, optimism, and more. To continue developing and supporting student SEL/MH, we are beginning to offer counseling services in order to support students in need.

The counseling services at Live Oak will be a two tiered system of triage and direct clinical service. Some triage services include the following: recess/playground conflicts, small groups, classroom circles, social group norming, and RJ conversations. Direct services include: one on one, sand play therapy, puppets/games, and other interventions deemed necessary by the providers.

The goal is to provide students with the mental health support they need due to circumstances surrounding their personal walk in life including school, family, and/or personal struggles especially as they relate to the ongoing Covid pandemic.

These services are provided through Child Therapy Institute of Marin at no cost to Live Oak families. Since services are based on need and priority, parents will work in collaboration with the classroom teacher in order to submit a referral.

Next Steps:

- Work with CTIM in creating a plan for increased hours for counseling services.
- Onboard new third counselor including meet/greet of staff and understanding of the services in accordance with CTIM including referrals and case management.
- Review any new business agreements with CTIM and put into action for January.

I encourage BOD members to consider the following article for more learning and understanding of the real struggles that we are encountering this year. The demand and challenge with mental health is more prominent than I can remember with over two decades in serving public education.

The following is an article I found that I hope you can make time to read:

“Name It...The Other Epidemic”

by Jeffrey Levin MSW, MAT and Chief Justice John Broderick

Hard as it may be to realize in this chaotic year, time will diminish these particular struggles. But COVID has exposed another, more insidious epidemic that is affecting almost every school in the country – a mental health crisis of previously unimagined proportion. Jeff Levin and Judge John Broderick make the case here that this situation needs to be considered deeply now, and they offer solutions.

A Boston Globe op ed from September 13, 2021 cited the [Centers for Disease Control and Prevention](#) finding that 17 percent of children between the ages of 2 and 8 had a diagnosed mental, behavioral, or developmental disorder. For children living below the federal poverty level, that number rose to 22 percent.

*Unlike COVID, the student mental health crisis did not hit us all at once - it's been coming for 20 years. The rise in teenage suicide and depression in only the last 10 years is stunning. The opening paragraphs of *Raising Happy, Confident Children in the Digital, Post-COVID Age* paint a tragic and alarming picture. For example, a 10-year summary from the CDC shows a large rise in the percentage of H.S. age students experiencing the following conditions:*

- *Persistent feelings of sadness and hopelessness from 26.1% in 2009 to 36.7% in 2019*
- *Seriously considered attempting suicide from 13.8% in 2009 to 18.8% in 2019*

We are going to make the case that the current movement for teaching SEL skills is a necessary but insufficient response to the new scale of the problem. What we can do and must do first is explicitly acknowledge with students the issues causing extreme anxiety and involve families more directly.

When Jeff first started to talk about these new conditions 20 years ago, no one seemed to know what he was talking about. But things have changed. Now after John Broderick's frequent talks to HS audiences about his own family tragedy with a child experiencing – and concealing – a mental health crisis, the lines of students were often longer than they are for Santa with children who wanted to share their story and get a hug from a complete stranger. As John says, "I have hugged more students with wet eyes and cracking voices in gyms and auditoriums across northern New England these past five years than I ever knew existed. My eyes have been opened."

There is a standardized measure for student mental and emotional health; thousands of school systems have used the CDC's Youth Risk Behavioral Survey for decades. The data confirm what we are seeing. However, schools are not usually assessed based on this survey, and many school systems don't share the often disturbing results with their communities. That can contribute to the lack of awareness of this issue.

In our experience, school administrators and teachers are aware of the student mental/emotional health epidemic, but it is rarely discussed because of the stigma that still surrounds these issues, the worry that schools are going to be blamed for the problem if they bring it up, and, most importantly, the apparent lack of broad solutions.

Having said that, no one is trying harder than educators to fix the problem. The big push for teaching SEL is one important approach. However, we must examine the root causes, because trying to change a behavior without identifying and addressing the root cause is often ineffective. We have found when looking at these problems from 10,000 feet, many behavioral issues are related. The same dynamics that are causing the student anxiety epidemic are also causing the vaping epidemic... and the suicide

epidemic... and the phone/social media addiction epidemic... the sexting epidemic... and the failure-to-launch epidemic where young people, often into their 20s and 30s, are sitting in their parents' basements playing video games all day.

It's like an iceberg: All of the behaviors listed above are the visible part above the waterline. But the bigger part, the part under the water, is the enormous stress and anxiety caused by our rapidly changing culture that is driving all of these behaviors and more.

This student mental health crisis is no one's fault. Again, it's a cultural problem, and it has come on us so fast, no one was prepared for it. These cultural circumstances affect children directly, but also cause parents to parent differently, which often includes an adversarial relationship with the school.

Because of these cultural changes, there are emotional skills previous generations (we!) learned by osmosis that today's children aren't learning. Many parents are afraid to let their children out of their literal or virtual sight, so children's independence has suffered. Everyone feels financially stressed, whether it is real or just perceived, and many children are pushed in school because college scholarships are necessary in order for college to be in reach, even for relatively affluent families. We have an entire generation of stressed and anxious kids, and adults are stressed, too. Naturally, this seems overwhelming and unfixable.

Thankfully, however, kids are hard-wired the same way they've always been. Some may think: "So all we have to do is develop communication and empathy skills with adults and the kids will get better." It sounds simple—but if only it were easy!

As we said, schools didn't cause this problem. But the school is the only institution that can jumpstart the fix. The SEL movement already tries to address some of the emotional skills deficits in terms of behavior. But unless we first acknowledge the causes of the problem explicitly—to ourselves, and, more importantly, to students—and involve the parents, the SEL movement will not make the needed difference. And many children will continue to be so anxious they are unable to learn.

This isn't an educational problem. It's a cultural, community-wide, psychological challenge.

When Justice Broderick and I come into a school, we watch the already overworked staff's eyes roll because they see another program with initials, another curriculum they somehow have to cram in with all the other curricula they are required to teach, and feel like it's going to be more work without a guarantee of results.

But "another program" is not how we think the problem should be approached. An example is the Reconnection Project. It has a set of experiences for educating teachers and parents that can make an enormous difference in the lives of all three constituencies- educators, parents, and students. However, there are also important small things, which require minimal training, that schools can do that can quickly give relief to students.

Most importantly for the students, and what we teach, is there has to be a paradigm shift—a cultural shift, if you will—around what we are already doing. It’s not so much additional work as it is a change in perspective.

The Critical Importance of Acknowledgement

One of the first things we can do with our entire school community is NAME THE PROBLEM. Our children of all ages are witnessing, on their phones if not in person, what seems to be a world falling apart. Climate change is causing our country to either burn up or wash away. Shootings are happening in places that used to be 100% safe, including and especially schools. People are being killed right on camera, either by terrorists or by the people who have sworn to keep us all safe. Gridlock, fighting, and denial are seen at every level of government. The world seems crazy, yet the adults in childrens’ lives for the most part never talk about it. They just go about their lives as if nothing is wrong. Consider how stressful that is for children!

We call this list of things the Overwhelming Tragedy List and refer to them as The Elephants in the Room. And we posit that if we adults would just acknowledge them, a lot of kids will feel a lot better. Because you better believe that the kids want—NEED—to discuss these things.

As an example, here are the comments after one acknowledge-the-problem session we did in a N.H. high school:

- *They appreciated that even though you’re older than they are, you didn’t judge their generation.*
- *They want/need more time to discuss these elephants.*
- *They liked how people chose to open up yesterday.*
- *They want you to come back!*
- *They want to open up more about their baggage.*
- *They want to discuss how to silence the little gremlins [from Rick Carson’s excellent book, Taming Your Gremlin].*
- *They want to figure out how to talk about their elephants outside of this class.*

This is after one session. This kind of discussion can be done without days of training (although some training is needed) for teachers. It’s not implementing a year-long curriculum. And it can be done immediately.

*There are other things that can be done, such as orienting existing classroom activities to develop what we call the Six I’s—**identity** and the building blocks of identity which are **imagination, independence, integrity, intimacy, and intestinal fortitude**. Doing this kind of work gives students confidence and connection, which often make them feel less anxious.*

Involving the Parent Community

Being a kid—or a parent—has always been hard, but now it is harder. Students are in school only six or seven hours a day—and now, with the pandemic, some days they might not actually be in school at all. We need to change how things feel for students, but we cannot do so without parents. There are now many parents whose niggling feelings that something was not quite right with their kids were confirmed after observing their children during the COVID epidemic and watching them struggle now as we’re trying to come out of it. In our experience, many parents feel overwhelmed and want to be given the skills to help their children—they, too, are waiting for guidance. No matter how we communicate with them, we have to meet them where they are. And that means giving them concrete, proactive suggestions on how to parent in the Digital Age. That will help many of them, and they will be grateful. Here are just a few topics that can be developed with parents, but there are many more:

- *Develop a felt sense of the granular difference between our childhoods and the students’.*
- *Find a balance between preparing children for adulthood and protecting them from harm.*
- *Eliminate outcome fever: change focus from what children do to who they are.*
- *Use new techniques to respond to a child’s struggles without “rescuing” or enabling.*

We have found that today’s students are smarter, more open, less judgmental, and more informed than any prior generation of Americans. But they have not grown up in an “eyeball to eyeball” world where social/emotional growth seemed easier to acquire. Rather, they spend inordinate amounts of time wandering alone in a virtual world where social/emotional growth is in short supply and where the lines between night and day and school and home have blurred. Their lives are too stressed, too time-pressured, too scheduled, too over-organized, too competitive, and too outcome-focused to allow for the luxury of a less harried natural growth and development.

We have in many ways shortened childhood to the detriment of the intangible benefits of a more natural and less impatient journey to self-discovery. Today’s parents, too, have less time and more daily stress than in years past. In combination, these forces have unwittingly burdened today’s kids and short changed their emotional growth and resilience. Something needs to change. Acknowledging current realities is a vital first step. We need a new, nonjudgmental conversation and the courage and wisdom to make real adjustments. Change is both possible and essential. We have hugged too many hurting kids to believe otherwise.”

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

Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
November 9, 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 School shall meet via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at: <https://us06web.zoom.us/j/88446566472?pwd=MkNKT0s4VjJBRWhiYTIDajA3R0hwdz09>

Meeting ID: 884 4656 6472 Passcode: 314265
You may also call in using the Zoom phone number: 669 900 6833 US

Please be advised that the Sonoma County Public Health Officer issued social distancing recommendations for public meetings, available at:
<https://socoemergency.org/recommendation-of-the-health-officer-public-meetings/>

As discussed in Legal Update No. 15-2021 regarding recent amendments to the Brown Act and pursuant to AB361, local public agencies in Sonoma County may proceed to hold virtual meetings after September 30, 2021 without holding a separate meeting to make a determination that meeting in person would present imminent danger. For so long as the public health recommendations remain in effect, local public agencies should also plan to reconsider the circumstances of the emergency every 30 days and make appropriate findings to continue with virtual meetings.

Members of the public who wish to comment during the Board meeting may use the “raise hand” tool on the Zoom platform. Members of the public calling in will be given the opportunity to address the Board during the meeting. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the meeting.

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

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 72 hours prior to the meeting by emailing kim.anderson@liveoakcharter.org. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the ADA.

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

Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
November 9, 2021
6:00pm

Present:

Jessica Umphress, Board Director and Facilitator
Cortney Calahan, Board Secretary
James Jensen, Board Treasurer
Robert Bunce, Board Director
Kristen Walter, Board Director
Stacy Ito, Board Director
Justin Tomola, Executive Director

Absent:

Christopher Fox, Board Director
John Azzizzi, Business Manager

Mission & Program

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

CALL TO ORDER

6:00pm

APPROVE THE AGENDA

JU moved to approve the agenda with the removal of item strike E3; RB seconded; ayes: JU, CC, JJ, RB, KW, SI

A. Public Comment on non-agenda items

(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.

1. No 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. 1st interim budget will be on agenda in December
2. Foundation Report (Robert Bunce) *(5 min)*
 - a. Participation numbers are improving
 - b. Foundation working on promoting Foundation via paperwork
 - c. Successful auction kick-off event

3. Director's Update (Justin Tomola) (20 min)
- a. Tours beginning this month - tours will be online and will showcase student samples and pedagogical information; campus will be toured, but not classrooms
 - b. Educational Programming and Instruction
 - i. Grades 3-8 have been tested on benchmarks for reading and math
 - ii. Noteworthy that wifi upgrades are strong and support many users at once and 90 students can be tested over course of 2 days (helpful when state testing takes place in spring)
 - iii. Majority of students were at or above benchmark level
 - iv. KW - We are seeing aggregate data, not grade data. Does this data hold up to what we would expect in our Waldorf inspired model?
 - v. RB - Curious what staff think of this tool and how closely it aligns with what LO teaches?
 - c. COVID
 - i. As of today, no COVID cases on campus
 - ii. Pediatric vaccination - will work on providing information to public according to CDC and American Academy of Pediatrics
 - d. Social Emotional Learning
 - i. Counseling services are back - 2 counselors will be providing 17 hours/week of services
 - ii. Teacher referral process
 - iii. SI - Gratitude to JT for securing SEL services; Feedback about STAR renaissance - 6th grader enjoyed the test and how it fit the level of the student; Does STAR Renaissance provide comparisons between schools (reference points)? *JT - not sure but will ask*
 - iv. KW - Gratitude for JT securing SEL services; Why is it hard to secure counselors? Is there funding from the state for counselors? *JT - Demand; Setting is not in demand; Grant funded*
4. CRT Update (Kristin Walter) (5 min)
- a. Meeting on Fridays
 - b. Making headway on ParentSquare to connect parents with school engagement opportunities
 - c. Community Forum - engaging community in potentially contentious topics; inviting the energy of what's possible from community and envisioning a post-covid world
 - d. JU - November 17 is Community Forum

C. Consent agenda (5 min)

1. Public comment - none
2. Board comment - none
3. RB moved to approve the consent agenda; JJ seconded; Ayes: JU, CC, JJ, RB, KW, SI

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 October 14, 2021; October 23, 2021
2. Financials for October 2021
3. RESIG 20-21 Public Self-Insurers Annual Report

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

No public comment

1. Plan to hold December 2021 board meetings in-person or using Zoom platform (5 min)
(Jessica Umphress)
Staff recommendation: Hold December 2021 board meetings via Zoom
 - a. JU moved to approve; JJ seconded; Ayes: JU, CC, JJ, RB, KW, SI
2. Review and adopt by-law updates (15 min)
Second review and adoptions of change to Article 3 Section 6, regarding interested directors. Comprehensive review and adoption of non-material language updates.
(Jessica Umphress)
Staff recommendation: Adopt amended by-laws
 - a. Reviewed updated non-material language updates and Article 3 Section 6
 - b. JU moved to adopt the material change to Article 3, Section 6 and the updated language to the by-laws; SI seconded; Ayes: JU, CC, JJ, RB, KW, SI

E. The Board will consider the following for discussion:

No public comment

1. Educator Effectiveness Grant plan review (Justin Tomola) (10 min)
 - a. Eligible for fiscal years 21/22 - June 2026
 - b. Must spend funds or lose funds
 - c. JJ - Grant has comprehensive coverage of items funds can be spent on.
 - d. RB - How can we use funds to support teacher retention?
 - e. JU - flexible plan for spending funds
2. Plans for LOCS 21 year anniversary (Jessica Umphress) (10 min)
 - a. Celebrate: Auction, Alumni reconnection, Art installation on campus
 - b. Education: What does it mean to be a public Waldorf school? What are the 7 year cycles? Work with faculty.
 - c. Strategic Planning: What is LO's future path with diversity, equity, and inclusivity? What will our facilities look like? How can we safeguard a successful rechartering in 2026?
 - d. KW - Appreciation to JU for work on this vision and celebration

F. Board Development

No public comment

1. Board retreat planning update (Jessica Umphress) (10 min)
 - a. More to come
2. Board Norms (Jessica Umphress) (15 min)
 - a. Discussion on norms and those that resonated most
 - b. Board directors will review norms and each consider recommending 2 for consideration in creating Live Oak Board Norms; to be discussed further.

G. Topics for consideration for future board meetings

Please email future agenda items for consideration to Justin.Tomola@liveoakcharter.org and jessica.umphress@liveoakcharter.org

H. ADJOURNMENT 8:19 pm

Balances through 06/30/2022						Fiscal Year 2021/22
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 1100 - Teachers' Salar						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	738,248.00	738,248.00	535,870.50	242,039.32	39,661.82-
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	28,965.00	28,965.00	20,215.65	9,433.97	684.62-
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	35,257.00	35,257.00	24,245.55	11,314.59	303.14-
62- 3213- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	62,942.00	62,942.00	24,818.23	11,581.85	26,541.92
62- 3216- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi			12,409.19	5,790.96	18,200.15-
62- 3219- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi			12,408.89	5,790.82	18,199.71-
62- 7422- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi				8,033.58	8,033.58-
Total for Object 1100 and Expense accounts		865,412.00	865,412.00	629,968.01	293,985.09	58,541.10-
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	7,000.00	7,000.00		2,200.00	4,800.00
62- 3213- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	4,000.00	4,000.00			4,000.00
Total for Object 1130 and Expense accounts		11,000.00	11,000.00	.00	2,200.00	8,800.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		2,845.01	5,154.99
Total for Object 1148 and Expense accounts		8,000.00	8,000.00	.00	2,845.01	5,154.99
Object 1300 - Cert Suprvrsr's'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	37,050.00	37,050.00	23,156.08	13,893.66	.26
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	86,450.00	86,450.00	54,031.29	32,418.81	.10-
Total for Object 1300 and Expense accounts		123,500.00	123,500.00	77,187.37	46,312.47	.16
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	33,215.00	33,215.00	22,156.72	11,032.32	25.96
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	6,720.00	6,720.00	17,745.00	7,916.17	18,941.17-
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	16,835.00	16,835.00	11,478.45	5,153.11	203.44
62- 2600- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi			2,516.25	153.08	2,669.33-
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,547.00	12,547.00	11,168.25	5,211.85	3,833.10-
62- 3214- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	18,138.00	18,138.00	12,409.20	5,790.96	62.16-
62- 7425- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	44,950.00	44,950.00			44,950.00
62- 7426- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi				858.00	858.00-
Total for Object 2100 and Expense accounts		132,405.00	132,405.00	77,473.87	36,115.49	18,815.64
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	1,500.00	1,500.00			1,500.00
Total for Object 2148 and Expense accounts		1,500.00	1,500.00	.00	.00	1,500.00
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	4,000.00			4,000.00

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2199 - Instr Aides Oth (continued)						
62- 3218- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi				1,026.25	1,026.25-
Total for Object 2199 and Expense accounts		4,000.00	4,000.00	.00	1,026.25	2,973.75
Object 2220 - Classfd Hrly Cu						
62- 0000- 0- 1110- 8200- 2220- 000- JANI	Classfd Hrly Cu,Operation	9,000.00	9,000.00			9,000.00
Total for Object 2220 and Expense accounts		9,000.00	9,000.00	.00	.00	9,000.00
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	45,872.00	45,872.00	28,670.10	17,202.06	.16-
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	76,128.00	76,128.00	47,580.00	28,548.00	
Total for Object 2300 and Expense accounts		122,000.00	122,000.00	76,250.10	45,750.06	.16-
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	36,500.00	36,500.00	22,812.60	13,687.56	.16-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	145,203.00	145,203.00	107,456.25	63,246.47	25,499.72-
Total for Object 2400 and Expense accounts		181,703.00	181,703.00	130,268.85	76,934.03	25,499.88-
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	13,286.00	13,286.00	9,456.90	4,463.41	634.31-
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	163,083.00	163,083.00	75,650.40	35,303.52	52,129.08
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	78,880.00	78,880.00	39,147.65	23,016.68	16,715.67
Total for Object 2900 and Expense accounts		255,249.00	255,249.00	124,254.95	62,783.61	68,210.44
Object 2999 - Other Class Sal						
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00			350.00
62- 3218- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o				124.00	124.00-
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00		539.50	2,460.50
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	663.50	2,686.50
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	6,269.00	6,269.00	3,917.85	2,350.71	.44
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	120,597.00	120,597.00	86,313.00	39,706.06	5,422.06-
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	14,627.00	14,627.00	9,142.33	5,485.41	.74-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,017.00	5,017.00	3,420.45	1,596.21	.34
62- 3213- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	677.00	677.00			677.00
62- 3213- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	10,946.00	10,946.00	4,199.25	1,959.65	4,787.10
62- 3216- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi			2,099.55	979.79	3,079.34-
62- 3219- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi			2,099.55	979.79	3,079.34-
62- 7422- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi				1,359.27	1,359.27-
Total for Object 3101 and Expense accounts		158,133.00	158,133.00	111,191.98	54,416.89	7,475.87-

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 3201 - Benefits - Pers							
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	8,540.00	8,540.00	5,898.30	2,752.54	110.84-	
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	8,258.00	8,258.00	5,554.65	2,592.17	111.18	
Total for Object 3201 and Expense accounts		16,798.00	16,798.00	11,452.95	5,344.71	.34	
Object 3202 - Benefits - Pers							
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	3,044.00	3,044.00	2,166.60	1,022.58	145.18-	
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	8,362.00	8,362.00	5,226.45	3,135.87	.32-	
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	10,509.00	10,509.00	6,568.35	3,941.01	.36-	
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	46,232.00	46,232.00	22,407.52	10,615.50	13,208.98	
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	1,540.00	1,540.00	4,065.45	1,813.58	4,339.03-	
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	33,266.00	33,266.00	20,576.40	12,345.84	343.76	
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	80.00	80.00			80.00	
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	3,857.00	3,857.00	2,629.65	1,180.55	46.80	
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	17,441.00	17,441.00	10,900.50	6,540.30	.20	
62- 2600- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi			576.45	35.07	611.52-	
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	2,875.00	2,875.00	2,558.70	1,194.06	877.76-	
62- 3214- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	4,155.00	4,155.00	2,842.95	1,326.71	14.66-	
62- 7425- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,298.00	10,298.00			10,298.00	
62- 7426- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi				196.58	196.58-	
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	18,759.00	18,759.00	8,968.70	3,872.51	5,917.79	
Total for Object 3202 and Expense accounts		160,418.00	160,418.00	89,487.72	47,220.16	23,710.12	
Object 3311 - Benefits - Oasd							
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,563.00	2,563.00	1,413.90	675.70	473.40	
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,983.00	1,983.00	1,331.40	624.64	26.96	
Total for Object 3311 and Expense accounts		4,546.00	4,546.00	2,745.30	1,300.34	500.36	
Object 3312 - Benefits - Oasd							
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	824.00	824.00	586.35	276.74	39.09-	
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,257.00	2,257.00	1,383.45	842.43	31.12	
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,723.00	2,723.00	1,700.55	1,022.43	.02	
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	12,285.00	12,285.00	5,420.40	2,636.69	4,227.91	
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	418.00	418.00	1,100.25	490.81	1,173.06-	
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	9,569.00	9,569.00	6,426.90	3,797.98	655.88-	
62- 0000- 0- 1110- 8200- 3312- 000- JANI	Benefits - Oasd,Operation	558.00	558.00			558.00	
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00			22.00	
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	1,044.00	1,044.00	711.60	319.47	12.93	
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,519.00	4,519.00	2,822.40	1,696.92	.32-	

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3312 - Benefits - Oasd (continued)						
62- 2600- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi			156.00	9.49	165.49-
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	778.00	778.00	692.40	323.12	237.52-
62- 3214- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	1,124.00	1,124.00	769.35	359.03	4.38-
62- 3218- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi				63.64	63.64-
62- 3218- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o				7.68	7.68-
62- 7425- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,787.00	2,787.00			2,787.00
62- 7426- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi				53.18	53.18-
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	5,063.00	5,063.00	2,320.35	1,449.73	1,292.92
Total for Object 3312 and Expense accounts		43,971.00	43,971.00	24,090.00	13,349.34	6,531.66
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	519.00	519.00	324.75	193.59	.66
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	10,997.00	10,997.00	7,412.25	3,446.64	138.11
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,210.00	1,210.00	758.40	451.92	.32-
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	429.00	429.00	290.10	136.18	2.72
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	464.00	464.00	311.40	146.08	6.52
62- 3213- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	58.00	58.00			58.00
62- 3213- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	938.00	938.00	341.85	159.62	436.53
62- 3216- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi			170.85	79.79	250.64-
62- 3219- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi			171.00	79.83	250.83-
62- 7422- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi				116.49	116.49-
Total for Object 3331 and Expense accounts		14,615.00	14,615.00	9,780.60	4,810.14	24.26
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	193.00	193.00	137.10	64.71	8.81-
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	528.00	528.00	323.55	197.01	7.44
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	637.00	637.00	397.65	239.13	.22
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	2,756.00	2,756.00	1,267.65	616.65	871.70
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	98.00	98.00	257.25	114.81	274.06-
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,354.00	2,354.00	1,503.15	888.29	37.44-
62- 0000- 0- 1110- 8200- 3332- 000- JANI	Benefits - Medi,Operation	131.00	131.00			131.00
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00			5.00
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	244.00	244.00	166.50	74.75	2.75
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,057.00	1,057.00	660.15	396.87	.02-
62- 2600- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi			36.60	2.22	38.82-
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	182.00	182.00	162.00	75.60	55.60-
62- 3214- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	263.00	263.00	180.00	84.00	1.00-

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 3332 - Benefits - Medi (continued)							
62- 3218- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi				14.90	14.90-	
62- 3218- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o				1.79	1.79-	
62- 7425- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	652.00	652.00			652.00	
62- 7426- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi				12.44	12.44-	
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	1,184.00	1,184.00	542.70	339.08	302.22	
Total for Object 3332 and Expense accounts		10,284.00	10,284.00	5,634.30	3,122.25	1,527.45	
Object 3401 - H & W Benefits							
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,582.00	2,863.50	1,718.10	.40	
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	147,803.00	147,803.00	106,583.40	46,213.87	4,994.27-	
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,691.00	6,681.60	4,008.96	.44	
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,493.00	5,493.00	3,748.65	1,743.85	.50	
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00	5,041.65	2,352.77	.42-	
62- 3213- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,274.00	15,274.00	4,772.70	1,909.08	8,592.22	
62- 3216- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio			2,386.35	954.54	3,340.89-	
62- 3219- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio			2,386.05	954.42	3,340.47-	
62- 7422- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio				2,071.11	2,071.11-	
Total for Object 3401 and Expense accounts		191,237.00	191,237.00	134,463.90	61,926.70	5,153.60-	
Object 3402 - H & W Benefits							
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,626.00	7,626.00	4,772.70	2,853.12	.18	
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,733.00	5,733.00	3,582.90	2,149.74	.36	
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	23,883.00	23,883.00	14,733.45	4,199.43	4,950.12	
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	22,950.00	22,950.00	14,301.45	8,570.37	78.18	
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	9,514.00	9,514.00	5,946.15	3,567.69	.16	
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	15,190.00	15,190.00	14,117.70	5,091.04	4,018.74-	
Total for Object 3402 and Expense accounts		84,896.00	84,896.00	57,454.35	26,431.39	1,010.26	
Object 3501 - Benefits - Sui							
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	440.00	440.00	112.20	57.28	270.52	
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	10,828.00	10,828.00	2,556.15	1,055.82	7,216.03	
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	1,027.00	1,027.00	261.30	133.46	632.24	
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	364.00	364.00	99.90	36.63	227.47	
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	393.00	393.00	107.40	39.37	246.23	
62- 3213- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	49.00	49.00			49.00	
62- 3213- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	796.00	796.00	117.75	54.97	623.28	
62- 3216- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio			59.10	27.57	86.67-	
62- 3219- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio			58.95	27.55	86.50-	

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 3501 - Benefits - Sui (continued)							
62- 7422- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio				44.37-	44.37	
62- 7425- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio				131.40-	131.40	
Total for Object 3501 and Expense accounts		13,897.00	13,897.00	3,372.75	1,256.88	9,267.37	
Object 3502 - Benefits - Sui							
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	163.00	163.00	47.25	22.30	93.45	
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	448.00	448.00	111.60	57.62	278.78	
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	540.00	540.00	137.10	70.94	331.96	
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	2,338.00	2,338.00	436.95	174.99	1,726.06	
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	82.00	82.00	88.65	21.95	28.60-	
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,999.00	1,999.00	518.40	267.29	1,213.31	
62- 0000- 0- 1110- 8200- 3502- 000- JANI	Benefits - Sui,Operations	111.00	111.00			111.00	
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	4.00	4.00			4.00	
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	207.00	207.00	57.45	25.79	123.76	
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	897.00	897.00	227.70	116.41	552.89	
62- 2600- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio			12.60	.77	13.37-	
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	154.00	154.00	55.80	26.04	72.16	
62- 3214- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	223.00	223.00	62.10	28.98	131.92	
62- 3218- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio				5.14	5.14-	
62- 3218- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot				.62	.62-	
62- 7425- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio				18.41-	18.41	
62- 7425- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	553.00	553.00			553.00	
62- 7426- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio				4.28	4.28-	
62- 9033- 0- 8500- 5900- 3502- 000- care	Benefits - Sui,Other Comm	1,004.00	1,004.00	187.20	116.92	699.88	
Total for Object 3502 and Expense accounts		8,723.00	8,723.00	1,942.80	921.63	5,858.57	
Object 3601 - Benefits - Wcom							
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	626.00	626.00	391.20	234.72	.08	
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	12,676.00	12,676.00	9,056.10	4,175.67	555.77-	
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,461.00	1,461.00	913.20	547.92	.12-	
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	501.00	501.00	341.70	159.46	.16-	
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	609.00	609.00	409.65	191.17	8.18	
62- 3213- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	68.00	68.00			68.00	
62- 3213- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	1,093.00	1,093.00	419.40	195.72	477.88	
62- 3216- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi			209.70	97.86	307.56-	
62- 3219- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi			209.70	97.86	307.56-	
62- 7422- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi				135.78	135.78-	

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

ESCAPE ONLINE

Balances through 06/30/2022					Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 3601 and Expense accounts		17,034.00	17,034.00	11,950.65	5,836.16	752.81-
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	225.00	225.00	159.75	75.40	10.15-
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	617.00	617.00	385.50	231.30	.20
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	775.00	775.00	484.50	290.70	.20-
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	3,410.00	3,410.00	1,652.85	783.04	974.11
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	113.00	113.00	299.85	133.78	320.63-
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,453.00	2,453.00	1,816.05	1,068.89	431.94-
62- 0000- 0- 1110- 8200- 3602- 000- JANI	Benefits - Wcom,Operation	152.00	152.00			152.00
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	6.00	6.00			6.00
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	285.00	285.00	193.95	87.07	3.98
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,287.00	1,287.00	804.15	482.49	.36
62- 2600- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi			42.60	2.58	45.18-
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	212.00	212.00	188.70	88.06	64.76-
62- 3214- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	307.00	307.00	209.70	97.86	.56-
62- 3218- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi				17.34	17.34-
62- 3218- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o				2.10	2.10-
62- 7425- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	760.00	760.00			760.00
62- 7426- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi				14.51	14.51-
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	1,384.00	1,384.00	661.65	398.14	324.21
Total for Object 3602 and Expense accounts		11,986.00	11,986.00	6,899.25	3,773.26	1,313.49
Object 4110 - Textbooks						
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	500.00	500.00			500.00
Total for Object 4110 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		72.60	427.40
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		8.75	991.25
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	81.35	1,418.65
Object 4300 - Materials & Sup						
62- 0000- 0- 1110- 1000- 4300- 000- TRI P	Materials & Sup,Instructi	500.00	500.00			500.00
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	1,000.00	1,000.00			1,000.00
Total for Object 4300 and Expense accounts		1,500.00	1,500.00	.00	.00	1,500.00
Object 4310 - Instructional M						
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,000.00	1,000.00		997.87	2.13
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,318.00-	6,318.00-			6,318.00-

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 4310 - Instructional M (continued)							
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		119.32	630.68	
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	6,000.00	6,000.00		2,255.18	3,744.82	
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00			50.00	
62- 0000- 0- 1110- 1000- 4310- 000- KND2	Instructional M,Instructi	50.00	50.00			50.00	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	500.00	500.00			500.00	
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	2,400.00	2,400.00		1,458.60	941.40	
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	500.00	500.00		154.48	345.52	
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		82.48	417.52	
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	400.00	400.00		99.72	300.28	
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	1,500.00	1,500.00		1,161.73	338.27	
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,000.00	1,000.00		1,298.23	298.23-	
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,000.00	1,000.00		745.44	254.56	
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,000.00	1,000.00		802.36	197.64	
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,318.00	6,318.00			6,318.00	
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,000.00	1,000.00		868.69	131.31	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,000.00	1,000.00		759.22	240.78	
Total for Object 4310 and Expense accounts		18,650.00	18,650.00	.00	10,803.32	7,846.68	
Object 4340 - Computer Sftwar							
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	500.00	500.00		70.15	429.85	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	1,100.00	1,100.00		135.00	965.00	
Total for Object 4340 and Expense accounts		1,600.00	1,600.00	.00	205.15	1,394.85	
Object 4350 - Office Supplies							
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	7,000.00		2,328.00	4,672.00	
Total for Object 4350 and Expense accounts		7,000.00	7,000.00	.00	2,328.00	4,672.00	
Object 4370 - Custodial Suppl							
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,500.00	4,500.00		1,556.63	2,943.37	
Total for Object 4370 and Expense accounts		4,500.00	4,500.00	.00	1,556.63	2,943.37	
Object 4390 - Other Supplies							
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		650.32	849.68	
62- 0000- 0- 1110- 1000- 4390- 000- 1st 1	Other Supplies,Instructio	1,200.00	1,200.00			1,200.00	
62- 0000- 0- 1110- 1000- 4390- 000- 2nd1	Other Supplies,Instructio	800.00	800.00			800.00	
62- 0000- 0- 1110- 1000- 4390- 000- 3RD1	Other Supplies,Instructio	800.00	800.00		21.68	778.32	
62- 0000- 0- 1110- 1000- 4390- 000- 4TH1	Other Supplies,Instructio	800.00	800.00		3.77	796.23	
62- 0000- 0- 1110- 1000- 4390- 000- 5TH1	Other Supplies,Instructio	800.00	800.00			800.00	

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 4390 - Other Supplies (continued)							
62- 0000- 0- 1110- 1000- 4390- 000- 6TH1	Other Supplies,Instructio	1,000.00	1,000.00		365.67	634.33	
62- 0000- 0- 1110- 1000- 4390- 000- 7TH1	Other Supplies,Instructio	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 1000- 4390- 000- 8TH1	Other Supplies,Instructio	1,000.00	1,000.00		15.98	984.02	
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	3,400.00	3,400.00			3,400.00	
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	3,400.00	3,400.00			3,400.00	
62- 0000- 0- 1110- 1000- 4390- 000- KND1	Other Supplies,Instructio	750.00	750.00			750.00	
62- 0000- 0- 1110- 1000- 4390- 000- KND2	Other Supplies,Instructio	750.00	750.00			750.00	
62- 0000- 0- 1110- 1000- 4390- 000- MUSC	Other Supplies,Instructio	500.00	500.00		128.54	371.46	
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	4,000.00		151.02	3,848.98	
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		234.58	265.42	
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	1,000.00	1,000.00		13.82	986.18	
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		1,568.04	2,431.96	
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	1,000.00	1,000.00		530.88	469.12	
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	4,000.00		493.41	3,506.59	
62- 0000- 0- 1110- 8200- 4390- 000- FUND	Other Supplies,Operations				2,040.07	2,040.07-	
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00		2,174.57	1,825.43	
62- 3213- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio				4,087.31	4,087.31-	
62- 3213- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations				2,367.96	2,367.96-	
62- 7425- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio				1,054.93	1,054.93-	
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		338.33	3,661.67	
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,000.00	1,000.00		46.91	953.09	
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R				516.98	516.98-	
Total for Object 4390 and Expense accounts		42,700.00	42,700.00	.00	16,804.77	25,895.23	
Object 4400 - Inventory Suppl							
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	7,000.00	7,000.00			7,000.00	
62- 0000- 0- 1110- 1000- 4400- 000- MUSC	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00	
Total for Object 4400 and Expense accounts		8,000.00	8,000.00	.00	.00	8,000.00	
Object 4710 - Food Purchases							
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	300.00	300.00		250.00	50.00	
Total for Object 4710 and Expense accounts		300.00	300.00	.00	250.00	50.00	
Object 5200 - Travel & Confer							
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	190.00	190.00		178.60	11.40	
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	6,500.00	6,500.00		222.00	6,278.00	
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)					ESCAPE	ONLINE	

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 5200 - Travel & Confer (continued)							
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00			500.00	
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		155.00	845.00	
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	310.00	310.00		296.40	13.60	
62- 3213- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				566.00	566.00-	
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi				422.00	422.00-	
Total for Object 5200 and Expense accounts		8,500.00	8,500.00	.00	1,840.00	6,660.00	
Object 5300 - Dues & Membersh							
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		1,605.00	1,895.00	
Total for Object 5300 and Expense accounts		3,500.00	3,500.00	.00	1,605.00	1,895.00	
Object 5450 - Other Insurance							
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	26,900.00	26,900.00		24,796.00	2,104.00	
Total for Object 5450 and Expense accounts		26,900.00	26,900.00	.00	24,796.00	2,104.00	
Object 5520 - Electricity							
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	29,000.00	29,000.00		7,676.18	21,323.82	
Total for Object 5520 and Expense accounts		29,000.00	29,000.00	.00	7,676.18	21,323.82	
Object 5530 - Water							
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	15,000.00	15,000.00		4,968.88	10,031.12	
Total for Object 5530 and Expense accounts		15,000.00	15,000.00	.00	4,968.88	10,031.12	
Object 5550 - Laundry And Cle							
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation				34,142.00	34,142.00-	
Total for Object 5550 and Expense accounts		.00	.00	.00	34,142.00	34,142.00-	
Object 5560 - Waste Disposal							
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	6,500.00	6,500.00		3,424.30	3,075.70	
Total for Object 5560 and Expense accounts		6,500.00	6,500.00	.00	3,424.30	3,075.70	
Object 5570 - Pest Control							
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R				720.00	720.00-	
Total for Object 5570 and Expense accounts		.00	.00	.00	720.00	720.00-	
Object 5590 - Other Housekeep							
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation				1,636.00	1,636.00-	
Total for Object 5590 and Expense accounts		.00	.00	.00	1,636.00	1,636.00-	
Object 5600 - Rentals And Lea							
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		57.83	3,942.17	
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		3,098.88	6,201.12	

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 5600 - Rentals And Lea (continued)							
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	180,000.00		80,274.00	99,726.00	
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,298.00	16,298.00		6,137.50	10,160.50	
Total for Object 5600 and Expense accounts		209,598.00	209,598.00	.00	89,568.21	120,029.79	
Object 5630 - Repairs							
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	7,500.00		2,912.12	4,587.88	
Total for Object 5630 and Expense accounts		7,500.00	7,500.00	.00	2,912.12	4,587.88	
Object 5632 - Copier Repairs							
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	2,000.00	2,000.00			2,000.00	
Total for Object 5632 and Expense accounts		2,000.00	2,000.00	.00	.00	2,000.00	
Object 5800 - Other Svcs & Op							
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	1,250.00	1,250.00		872.00	378.00	
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	400.00	400.00			400.00	
62- 0000- 0- 0000- 7200- 5800- 000- 0000	Other Svcs & Op,Other Gen	350.00	350.00			350.00	
62- 0000- 0- 0000- 7600- 5800- 000- DI ST	Other Svcs & Op,All Other	24,420.00	24,420.00			24,420.00	
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	4,000.00		235.16	3,764.84	
62- 0000- 0- 1110- 1000- 5800- 000- MUSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00	
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	27,500.00	27,500.00			27,500.00	
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	16,000.00	16,000.00			16,000.00	
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00	4,000.00			4,000.00	
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	21,000.00	21,000.00			21,000.00	
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	2,500.00	2,500.00		118.00	2,382.00	
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00			750.00	
62- 3212- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				555.80	555.80-	
62- 3213- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				6,182.40	6,182.40-	
62- 6230- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				3,129.45	3,129.45-	
62- 7425- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi				10,421.50	10,421.50-	
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	5,000.00	5,000.00			5,000.00	
Total for Object 5800 and Expense accounts		108,670.00	108,670.00	.00	21,514.31	87,155.69	
Object 5817 - Scoe Data Proce							
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	9,400.00	9,400.00			9,400.00	
Total for Object 5817 and Expense accounts		9,400.00	9,400.00	.00	.00	9,400.00	
Object 5818 - Scoe A/v Contra							
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	950.00	950.00			950.00	
Total for Object 5818 and Expense accounts		950.00	950.00	.00	.00	950.00	

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

ESCAPE ONLINE

Balances through 06/30/2022						Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 5821 - Audit Costs							
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	12,500.00	12,500.00		6,300.00	6,200.00	
Total for Object 5821 and Expense accounts		12,500.00	12,500.00	.00	6,300.00	6,200.00	
Object 5823 - Legal Costs							
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		1,653.00	3,347.00	
Total for Object 5823 and Expense accounts		5,000.00	5,000.00	.00	1,653.00	3,347.00	
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 2700- 5825- 000- 0000	Advertisement (,School Ad	500.00	500.00			500.00	
Total for Object 5825 and Expense accounts		1,500.00	1,500.00	.00	.00	1,500.00	
Object 5830 - Professional/co							
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00	1,000.00			1,000.00	
Total for Object 5830 and Expense accounts		1,000.00	1,000.00	.00	.00	1,000.00	
Object 5860 - Other Employmen							
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00	500.00			500.00	
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00	
Object 5862 - Fingerprinting							
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	2,250.00		821.00	1,429.00	
Total for Object 5862 and Expense accounts		2,250.00	2,250.00	.00	821.00	1,429.00	
Object 5911 - Telephone							
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	2,880.00	2,880.00		1,363.75	1,516.25	
Total for Object 5911 and Expense accounts		2,880.00	2,880.00	.00	1,363.75	1,516.25	
Object 5940 - Internet							
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,150.00	13,150.00		10,426.98	2,723.02	
Total for Object 5940 and Expense accounts		13,150.00	13,150.00	.00	10,426.98	2,723.02	
Object 5950 - Postage							
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		434.79	1,815.21	
Total for Object 5950 and Expense accounts		2,250.00	2,250.00	.00	434.79	1,815.21	
Object 6900 - Depr Exp							
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00		586.00	1,171.00	
Total for Object 6900 and Expense accounts		1,757.00	1,757.00	.00	586.00	1,171.00	
Object 7141 - Oth Tuitn, Exce							
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	140,000.00	140,000.00			140,000.00	

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

ESCAPE ONLINE

Balances through 06/30/2022					Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 7141 and Expense accounts		140,000.00	140,000.00	.00	.00	140,000.00
Object 8011 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	805,459.00	805,459.00		321,546.00	483,913.00
Total for Object 8011 and Revenue accounts		805,459.00	805,459.00		321,546.00	483,913.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	54,358.00	54,358.00		13,939.00	40,419.00
Total for Object 8012 and Revenue accounts		54,358.00	54,358.00		13,939.00	40,419.00
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				35,611.00-	35,611.00
Total for Object 8019 and Revenue accounts		.00	.00		35,611.00-	35,611.00
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,582,182.00	1,582,182.00		534,696.00	1,047,486.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				35,611.00	35,611.00-
Total for Object 8096 and Revenue accounts		1,582,182.00	1,582,182.00		570,307.00	1,011,875.00
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,748.00	16,748.00		5,476.00	11,272.00
62- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II				176.00-	176.00
62- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III	96,841.00	96,841.00		2,358.61	94,482.39
62- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III	24,210.00	24,210.00			24,210.00
Total for Object 8290 and Revenue accounts		137,799.00	137,799.00		7,658.61	130,140.39
Object 8550 - Mandated Cost R						
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,678.00	4,678.00			4,678.00
Total for Object 8550 and Revenue accounts		4,678.00	4,678.00		.00	4,678.00
Object 8560 - State Lottery R						
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	40,769.00	40,769.00			40,769.00
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot				607.04-	607.04
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	13,318.00	13,318.00			13,318.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -				279.76-	279.76
Total for Object 8560 and Revenue accounts		54,087.00	54,087.00		886.80-	54,973.80
Object 8590 - All Other State						
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	840.00	840.00			840.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr				27,500.00	27,500.00-

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

ESCAPE ONLINE

Balances through 06/30/2022				Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Total for Object 8590 and Revenue accounts		840.00	840.00	27,500.00	26,660.00-
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	8,500.00	8,500.00	1,573.90	6,926.10
Total for Object 8660 and Revenue accounts		8,500.00	8,500.00	1,573.90	6,926.10
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	109,751.00	109,751.00	36,583.67	73,167.33
Total for Object 8677 and Revenue accounts		109,751.00	109,751.00	36,583.67	73,167.33
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	130,000.00	130,000.00		130,000.00
Total for Object 8689 and Revenue accounts		130,000.00	130,000.00	.00	130,000.00
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	8,000.00	8,000.00	1,243.05	6,756.95
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric			20,458.00	20,458.00-
62- 0000- 0- 0000- 0000- 8699- 000- LI BR	All Other Local,Unrestric	1,000.00	1,000.00		1,000.00
62- 0000- 0- 0000- 0000- 8699- 000- MJSC	All Other Local,Unrestric	2,000.00	2,000.00		2,000.00
62- 0000- 0- 0000- 0000- 8699- 000- SPEC	All Other Local,Unrestric			463,200.00	463,200.00-
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -	2,500.00	2,500.00		2,500.00
Total for Object 8699 and Revenue accounts		13,500.00	13,500.00	484,901.05	471,401.05-
Object 8980 - Contribute From					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	2,964.00-	2,964.00-		2,964.00-
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	3,464.00	3,464.00		3,464.00
62- 9038- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Grants -	1,500.00-	1,500.00-		1,500.00-
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,000.00	1,000.00		1,000.00
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00
Object 9720 - Reserve For Enc					
62- - - - -9720- -	Reserve For Enc,			1,585,869.70	1,585,869.70
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	1,585,869.70
Object 9790 - Undesignated/un					
62- 0000- 0- - -9790- -	Undesignated/un,Unrestric	615,395.00	603,525.00		
62- 7425- 0- - -9790- -	Undesignated/un,ELO Grant		58,138.00-		
62- 7426- 0- - -9790- -	Undesignated/un,ELO parap		9,205.00		
Total for Object 9790 and Ending Balance accounts		615,395.00	554,592.00	.00	.00

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

ESCAPE ONLINE

Balances through 06/30/2022					Fiscal Year 2021/22	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Object 9791 - Beginning Balan						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	804,453.00	748,713.00		748,712.75	748,712.75
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00		43,870.00	43,870.00
62- 7425- 0- - - 9791- -	Beginning Balan,ELO Grant	60,000.00	1,862.00		1,862.40	1,862.40
62- 7426- 0- - - 9791- -	Beginning Balan,ELO parap		9,205.00		9,204.77	9,204.77
Total for Object 9791 and Starting Balance accounts		864,453.00	803,650.00	.00	803,649.92	803,649.92

Total for Org 012 - Live Oak Charter School					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	803,650.00	2,901,154.00		3,150,212.00	554,592.00
Actual	803,649.92	1,427,511.43	1,585,869.70	1,046,743.10	401,451.45-

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through December 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	805,459.00	805,459.00	321,546.00	483,913.00	39.92
8012	EPA State Aid	54,358.00	54,358.00	13,939.00	40,419.00	25.64
8019	Revenue Limit St Aid-prior Yrs			35,611.00-	35,611.00	NO BDGT
8096	In Lieu Of Property Taxes	1,582,182.00	1,582,182.00	570,307.00	1,011,875.00	36.05
Total LCFF Revenue Sources		2,441,999.00	2,441,999.00	870,181.00	1,571,818.00	35.63
Federal Revenue						
8290	All Other Federal Revenues	137,799.00	137,799.00	7,658.61	130,140.39	5.56
Total Federal Revenue		137,799.00	137,799.00	7,658.61	130,140.39	5.56
Other State Revenues						
8550	Mandated Cost Reimbursements	4,678.00	4,678.00		4,678.00	
8560	State Lottery Revenue	54,087.00	54,087.00	886.80-	54,973.80	-1.64
8590	All Other State Revenues	840.00	840.00	27,500.00	26,660.00-	3,273.81
Total Other State Revenues		59,605.00	59,605.00	26,613.20	32,991.80	44.65
Other Local Revenue						
8660	Interest	8,500.00	8,500.00	1,573.90	6,926.10	18.52
8677	Interagency Svcs Between Lea's	109,751.00	109,751.00	36,583.67	73,167.33	33.33
8689	All Other Fees & Contracts	130,000.00	130,000.00		130,000.00	
8699	All Other Local Revenues	13,500.00	13,500.00	484,901.05	471,401.05-	3,591.86
Total Other Local Revenue		261,751.00	261,751.00	523,058.62	261,307.62-	199.83
Total Year To Date Revenues		2,901,154.00	2,901,154.00	1,427,511.43	1,473,642.57	49.20

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	865,412.00	865,412.00	629,968.01	293,985.09	58,541.10-	33.97
1130	Teachers' Sals Extra Assignmnt	11,000.00	11,000.00		2,200.00	8,800.00	20.00
1148	Teacher Substitutes	8,000.00	8,000.00		2,845.01	5,154.99	35.56
1300	Cert Suprvsrs' & Admins' Sal	123,500.00	123,500.00	77,187.37	46,312.47	.16	37.50
Total Certificated Salaries		1,007,912.00	1,007,912.00	707,155.38	345,342.57	44,585.95-	34.26
Classified Salaries							
2100	Instructional Aides' Salaries	132,405.00	132,405.00	77,473.87	36,115.49	18,815.64	27.28
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		1,026.25	2,973.75	25.66

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 2021/22 Through December 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2220	Classfd Hrly Custodial	9,000.00	9,000.00			9,000.00	
2300	Classified Director	122,000.00	122,000.00	76,250.10	45,750.06	.16-	37.50
2400	Clerical & Office Salaries	181,703.00	181,703.00	130,268.85	76,934.03	25,499.88-	42.34
2900	Other Classified Salaries	255,249.00	255,249.00	124,254.95	62,783.61	68,210.44	24.60
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		663.50	2,686.50	19.81
	Total Classified Salaries	709,207.00	709,207.00	408,247.77	223,272.94	77,686.29	31.48
Employee Benefits							
3101	Benefits - Strs / Certificated	158,133.00	158,133.00	111,191.98	54,416.89	7,475.87-	34.41
3201	Benefits - Pers / Certificated	16,798.00	16,798.00	11,452.95	5,344.71	.34	31.82
3202	Benefits - Pers / Classified	160,418.00	160,418.00	89,487.72	47,220.16	23,710.12	29.44
3311	Benefits - Oasdi/ Certificated	4,546.00	4,546.00	2,745.30	1,300.34	500.36	28.60
3312	Benefits - Oasdi/ Classified	43,971.00	43,971.00	24,090.00	13,349.34	6,531.66	30.36
3331	Benefits - Medicare / Cert.	14,615.00	14,615.00	9,780.60	4,810.14	24.26	32.91
3332	Benefits - Medicare / Class.	10,284.00	10,284.00	5,634.30	3,122.25	1,527.45	30.36
3401	H & W Benefits - Certificated	191,237.00	191,237.00	134,463.90	61,926.70	5,153.60-	32.38
3402	H & W Benefits - Classified	84,896.00	84,896.00	57,454.35	26,431.39	1,010.26	31.13
3501	Benefits - Sui / Certificated	13,897.00	13,897.00	3,372.75	1,256.88	9,267.37	9.04
3502	Benefits - Sui / Classified	8,723.00	8,723.00	1,942.80	921.63	5,858.57	10.57
3601	Benefits - Wcomp/ Certificated	17,034.00	17,034.00	11,950.65	5,836.16	752.81-	34.26
3602	Benefits - Wcomp/ Classified	11,986.00	11,986.00	6,899.25	3,773.26	1,313.49	31.48
	Total Employee Benefits	736,538.00	736,538.00	470,466.55	229,709.85	36,361.60	31.19
Books and Supplies							
4110	Textbooks	500.00	500.00			500.00	
4210	Books Other Than Textbooks	1,500.00	1,500.00		81.35	1,418.65	5.42
4300	Materials & Supplies	1,500.00	1,500.00			1,500.00	
4310	Instructional Mat'ls&supplies	18,650.00	18,650.00		10,803.32	7,846.68	57.93
4340	Computer Sftware & Related Exp	1,600.00	1,600.00		205.15	1,394.85	12.82
4350	Office Supplies	7,000.00	7,000.00		2,328.00	4,672.00	33.26
4370	Custodial Supplies	4,500.00	4,500.00		1,556.63	2,943.37	34.59
4390	Other Supplies	42,700.00	42,700.00		16,804.77	25,895.23	39.36
4400	Inventory Supplies	8,000.00	8,000.00			8,000.00	
4710	Food Purchases For Food Servc	300.00	300.00		250.00	50.00	83.33
	Total Books and Supplies	86,250.00	86,250.00	.00	32,029.22	54,220.78	37.14
Services and Other Operating Expenditures							
5200	Travel & Conferences	8,500.00	8,500.00		1,840.00	6,660.00	21.65

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 2021/22 Through December 2021					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5300	Dues & Memberships	3,500.00	3,500.00		1,605.00	1,895.00	45.86
5450	Other Insurance	26,900.00	26,900.00		24,796.00	2,104.00	92.18
5520	Electricity	29,000.00	29,000.00		7,676.18	21,323.82	26.47
5530	Water	15,000.00	15,000.00		4,968.88	10,031.12	33.13
5550	Laundry And Cleaning				34,142.00	34,142.00-	NO BDGT
5560	Waste Disposal	6,500.00	6,500.00		3,424.30	3,075.70	52.68
5570	Pest Control				720.00	720.00-	NO BDGT
5590	Other Housekeeping Services				1,636.00	1,636.00-	NO BDGT
5600	Rentals And Leases	209,598.00	209,598.00		89,568.21	120,029.79	42.73
5630	Repairs	7,500.00	7,500.00		2,912.12	4,587.88	38.83
5632	Copier Repairs & Maintenance	2,000.00	2,000.00			2,000.00	
5800	Other Svcs & Oper Expenditures	108,670.00	108,670.00		21,514.31	87,155.69	19.80
5817	Scoe Data Processing Charges	9,400.00	9,400.00			9,400.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	12,500.00	12,500.00		6,300.00	6,200.00	50.40
5823	Legal Costs	5,000.00	5,000.00		1,653.00	3,347.00	33.06
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00			1,500.00	
5830	Professional/consultant Srvc	1,000.00	1,000.00			1,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	2,250.00	2,250.00		821.00	1,429.00	36.49
5911	Telephone	2,880.00	2,880.00		1,363.75	1,516.25	47.35
5940	Internet	13,150.00	13,150.00		10,426.98	2,723.02	79.29
5950	Postage	2,250.00	2,250.00		434.79	1,815.21	19.32
	Total Services and Other Operating Expenditures	468,548.00	468,548.00	.00	215,802.52	252,745.48	46.06
6600 - 6999							
6900	Depreciation Expense	1,757.00	1,757.00		586.00	1,171.00	33.35
	Total 6600 - 6999	1,757.00	1,757.00	.00	586.00	1,171.00	33.35
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	140,000.00	140,000.00			140,000.00	
	Total Tuition	140,000.00	140,000.00	.00	.00	140,000.00	
	Total Year To Date Expenditures	3,150,212.00	3,150,212.00	1,585,869.70	1,046,743.10	517,599.20	33.23

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through December 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,131,577.37	90,350.00	1,221,927.37
9120	Cash In Bank(s)	805.56		805.56
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	697.19	697.19-	
9213	Accts Receivable - Payroll		.09	.09
9218	A/r Charter/district	123,086.00	123,086.00-	
9290	A/r Due From Other Govt(pr Yr)	114,809.96	73,733.96-	41,076.00
9299	A/r Due Fm Govt Setup (cur Yr)	302,935.00	302,935.00-	
9330	Prepaid Expenditures(expenses)	8,133.00	8,133.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	41,437.44-	586.00-	42,023.44-
	Total Assets	1,693,315.08	418,821.06-	1,274,494.02
Liabilities				
9510	Accts Payable (prior Year)	392,198.73	278,137.73-	114,061.00
9518	A/p Charter/district	35,611.00	35,611.00-	
9555	Unemployment Ins Liability	1,126.43	344.38	1,470.81
9556	Workers Comp Ins Liability	2,471.00-	895.42	1,575.58-
9557	Sdi Clearing (ee Contributions)		.01-	.01-
9570	Blue Cross Clearing		2,272.50-	2,272.50-
9571	Kaiser Insurance Clearing		20,299.03-	20,299.03-
9573	Dental Insurance Clearing		1,311.80-	1,311.80-
9575	Life Insurance Clearing		2.87	2.87
9577	Other H&w Insurance Clearing		.01	.01
9669	Other General Long-term Debt	463,200.00	463,200.00-	
	Total Liabilities	889,665.16	799,589.39-	90,075.77
	Calculated Fund Balance	803,649.92	380,768.33	1,184,418.25
Beginning Fund Balance				
9791	Beginning Balance	803,649.92		803,649.92
	Beginning Fund Balance Proof	.00	380,768.33	380,768.33
Change in Fund Balance - Excess Revenues (Expenditures)			380,768.33	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 Reserve For Encumbrances		1,585,869.70
		1,585,869.70

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through December 2021

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Memo Only - Ending Fund Balance Accounts (continued)						
Other Designations	Adopted	Revised				
9790 Undesignated/unappropriated	615,395.00	554,592.00				

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2021/22 Through December 2021			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,901,154.00	2,901,154.00		1,427,511.43	1,473,642.57	49.20
B. Expenditures	3,150,212.00	3,150,212.00	1,585,869.70	1,046,743.10	517,599.20	33.23
C. Subtotal (Revenue LESS Expense)	249,058.00-	249,058.00-		380,768.33	956,043.37	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	249,058.00-	249,058.00-		380,768.33	956,043.37	
F. Fund Balance:						
Beginning Balance (9791)	864,453.00	803,650.00		803,649.92		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	864,453.00	803,650.00		803,649.92		
G. Calculated Ending Balance	615,395.00	554,592.00		1,184,418.25		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	615,395.00	554,592.00				
Other				1,585,869.70		

Educator Effectiveness Grant Plan

LEA: Live Oak Charter School

Board Review Date: November 9, 2021

Board Approval Date: December 9, 2021

Total Grant Amount: \$64,768

Eligible Fiscal Years: 21-22 through 25-26

Grant Plan: Expend Educator Effectiveness Grant funds on allowable uses per EC 41480 (b) [see below] over the period extending from the 2021-22 school year through the 2025-26 school year.

Allowable Uses per EC 41480 (b)

1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.
2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.
3. Practices and strategies that reengage pupils and lead to accelerated learning.
4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.
5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.
6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.
7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.
8. New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).
9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to EC Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.
10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.



Live Oak Charter School

First Interim Report

July 1, 2021 through October 31, 2021

December 9, 2021 Board Meeting

Table of Contents

2021-22 First Interim Report

Budget Narrative and General Fund Analysis	3 – 7
SACS Certification Page for Interim Report	8
Board Financial Report (12/9/21) – incl MYP	9 – 12
Balance Sheet as of 10/31/21 [Fiscal 13]	13 – 14
FCMAT LCFF Calculator v22.2b (rev 11-04) – Summary	15 – 17
First Interim Report – SACS Forms/Reports	18 – 34

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 First Interim Report is from July 1st through October 31st, and projects financial activity through the end of the fiscal year.

The School's administration prepared the First Interim Budget revision based on the best information available and/or known at the time including actual financial results through Nov 30, 2021. For purposes of the First Interim Report actual results will be reported through October 31, 2021 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Oct 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 Adopted Budget (AB)

State Budget (21-22 State Budget Act]:

- AB86 Expanded Learning Opportunity (ELO) and In-Person Instruction (IPI) Grants
 - In August 2021 the State announced changes to the AB86 ELO funding profile with a significant portion of the funding newly sourced from Federal relief funding. As a result, revenue which was budgeted for receipt in 20-21 shifted to the 21-22 fiscal year. As a result, the school is currently projecting an additional \$73.9K in Other Federal Revenues for 21-22 based on the revised allocations.
 - Additionally, the CDE revised IPI allocations resulting in an additional \$11.7K in expected 21-22 revenues
- Expanded Learning Opportunity Program
 - Included in the final state budget was new funding for an Expanded Learning Opportunity Program (ELOP) [distinct from the AB86 ELO grants] intended to extend the school day and provide additional learning opportunities for needy students. The school has been allocated \$50K for 21-22 and is in the process of planning for implementation of the program.
- Educator Effectiveness Block Grant (21-26)
 - Also included in the final state budget was a new round of funding for teacher and staff training and development which can be utilized through the 25-26 school year. The school has been allocated \$64.8K for this program. The school has presented a plan to its governing board as required and will approve the plan at its December meeting.
- Expanded / Universal Meal Mandate
 - Subject to the state appropriating funding in subsequent years, it is the state's intention to fund two meals per day for all students. The school expects to continue its partnership with PCS to provide these meals. The school is not eligible for the Kitchen

Upgrade grants included in this budget provision as it is not a direct participant in the USDA/CDE NSLP program. The school has adjusted its MYP to reflect this change and is currently assessing additional staffing and contract requirements that may be required to implement the program and will update future budget submissions accordingly.

- Universal PreK Planning Grant / Universal Transitional Kindergarten
 - There was also a provision in the final state budget to provide funding to LEA’s to plan for the implementation of expanded transitional kindergarten phased in over a period of several years to eventually enroll all students who turn 4 years old prior to September 1. Official allocations and requirements have not yet been released by the CDE and the school has NOT included this funding in its 1st Interim projections. Based on the text of the legislation, the school expects to receive a grant of \$50K.

Federal Relief Funding / SBA Loan Forgiveness

- In May 2020 the school applied for and received a PPP loan from the US SBA in the amount of \$463.2K for which the school was eligible owing to its status as a non-profit organization. In July 2021 under the terms of the PPP program the school applied for and received forgiveness of the loan and recognized this as income in the 21-22 fiscal year.

Enrollment / ADA

- Owing to a several factors, least of which is the ongoing COVID-19 pandemic, the school has experienced an enrollment decline for 21-22 and is conservatively forecasting slight subsequent increases from this initial decline across for the MYP period. Unlike school districts, charter schools do not receive the benefit of ‘hold harmless’ provisions for year over year ADA declines. The impact of this decline will be immediately felt in 21-22 and the school has adjusted its 1st Interim LCFF revenue projections accordingly. The financial impact of this decline is summarized later in this report.

Budget Planning Factors and Assumptions

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

Planning Factors / Assumptions	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA (DOF)	2.31%	1.70%	2.48%	3.11%	3.54%
Funded/Estimated COLA (SSC Estimate)	0.00%	5.07%	2.48%	3.11%	3.54%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate	0.05%	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
Lottery – Prop. 20 per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandated Block Grant: Charter K-8 / ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
Enrollment	n/a	284	284	284	284
ADA	278.77	253.61	256.75	258.66	258.66
Average Annual Projected Salary Increase	1.60%	2.5%-3.4%	2.0%-4.0%	1.5%-2.0%	n/a

Revenue (see the 'Revenue-Detail' exhibit included with this report)

- Overall, we are estimating 21-22 revenues to be \$497.4K above the AB. This is driven primarily by the significant changes discussed above: 21-22 AB86 funding (+\$85.6K); ELO Program funding (+\$50K); Educator Effectiveness (+\$64.8K); PPP Loan forgiveness (+\$462.2K); offset by lower LCFF revenue from ADA declines (-\$161.8K).
- Enrollment / ADA
 - Several factors have combined to negatively impact school enrollment. Population decline: the school has been somewhat insulated from the trend of general population declines of the student population owing to the fact that it is a 'school of choice' with limited capacity and previously strong waitlists. However, this is a general factor in the mix contributing to current declines. Of greater impact is the continuation of the trend to home-school during the height of the pandemic as a result of the general dissatisfaction of the school's community with distance-learning and an over-reliance on technology, especially in KG and the early grades. Lingering concerns over potential COVID exposure with the return to in-person instruction has continued to keep some families away. The school's community is also more sensitive to immunization issues than the general population and as such changes over the past few years to the state's immunization laws (specifically doing away with personal belief exemptions, much tighter restrictions on medical exemptions, and nullification of existing medical exemptions) have also led families to opt for home-schooling or relocation. We are closely watching the state's approach to potential mandatory vaccinations for COVID and the related exemption policy that will be implemented.
 - Owing to the above ADA pressures the school has reduced it's ADA estimate across the MYP period. Enrollment as of Census Day was 261 students, with high number of students both exiting and entering since the beginning of the year. Enrollment now stands at 262 as of the end of November. 21-22 ADA stands at 252.09 as of the end of Attendance Period 4. We summarize here the variances from the AB:

ADA Comparison vs 7/1 Budget	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- ADA 1st Interim	253.61	256.75	258.66
- ADA 7/1 Budget	<u>271.79</u>	<u>271.79</u>	<u>271.79</u>
Variance	-18.18	-15.04	-13.13
LCFF Revenue Comparison vs 7/1 Budget	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- LCFF Revenue 1st Interim	2,280,151	2,369,603	2,457,409
- LCFF Revenue 7/1 Budget	<u>2,441,999</u>	<u>2,502,091</u>	<u>2,574,347</u>
Variance	(161,848)	(132,488)	(116,938)
Cumulative - MYP			(411,274)

Expenditures

Overall the school is forecasting a \$62.5 (2.0%) increase in expenses, primarily driven by:

1. Decrease in Salaries in Benefits costs (-\$28.9K) due to several delayed aide hirings and the

elimination of a part-time projected maintenance position. Additionally, two hires expected to be classified positions have been filled with certificated teachers thus resulting in lower expected PERS costs. The decrease in Unemployment Insurance rates from the expected 1.23% rate to the enacted 0.5% rate also contributed to the decrease.

2. Increase in COVID and Learning Loss program supplies and operating costs (+\$97.0K). In particular the school has added an expected \$58.0K for school cleaning/janitorial costs over what was included in the AB related to COVID. Note: we have reclassified janitorial and other school facilities operating costs from object 5800 to 55xx in order to better track and analyze these costs and to consolidate facilities operating costs under the 55xx object codes.

Surplus/Deficit

The bottom line impact in 21-22 is a budgeted surplus of \$185.9K. This represents a \$434.9K improvement from the \$249.1K deficit in the AB. The original deficit in the AB was due to timing differences between receipt of relief funds and subsequent expenditure in later periods.

Reserves

As previously reported the school continues to strive towards maintaining a strong financial base and ensure the long-term financial stability of the school. This is reflected in the school's goal to maintain a sufficient level of financial reserves. County offices of education and charter school advocacy organizations reinforce the need for reserves well 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. In a normal budget year, The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. The Non-profit Operating Reserve Initiative (NORI) recommends a reserve level of 3 months or 25%. Because it does not have the same ready access to working capital as school districts (e.g. TRANS), the school's goal is to increase reserves at levels approaching the NORI recommendation appropriate to a non-profit while at least exceeding the GFOA recommendation.

Surplus/Deficit and Fund Balance

With the challenges of operating in a pandemic and the related challenges to enrollment and ADA discussed above, the school's board and administration have revised the school's budget with the intent to still generate a net surplus over the MYP period including 20-21 in order to build up reserve levels to weather these issues while taking actions to bolster enrollment. LOCS is estimating the 2021-22 ending unrestricted net position to be \$881.3K or 27.4% of total 21-22 budgeted expenditures, equivalent to 3.29 months of average expenditures. This is above the 5% minimum reserve requirement and above the GFOA and NORI recommended levels discussed above. The Unrestricted Net Position is expected to decrease to a level of 21.0% by the end of 23-24, which is well above the 5% reserve for economic uncertainty threshold for all three years and within the minimum reserve goals set by the board.

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

Obj	Account	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	21-22 Int vs 7/1 AB	2022/23 MYP	2023/24 MYP
	Beginning Fund Balance*	852,623	680,095	488,921	864,453	803,650	(60,804)	989,515	841,840
	Surplus / (Deficit)	(172,523)	(193,327)	314,729	(249,058)	185,865	434,923	(147,675)	(126,804)
	Ending Fund Balance	680,100	486,768	803,650	615,396	989,515	374,119	841,840	715,036
	- Less: Net Investment in Capital As	(8,785)	(7,028)	(5,271)	(3,514)	(3,514)	-	(1,757)	-
	- Less EFB Restricted	(176,317)		(11,067)		(104,724)		(45,000)	(35,000)
	Unrestr EFB / Net Position	494,998	479,740	787,312	611,882	881,277	269,395	795,083	680,036
	% of Total Expenditures	14.8%	15.3%	29.8%	19.4%	27.4%	8.0%	25.1%	21.0%
	# Mos Avg Exp	1.77	1.84	3.57	2.33	3.29	0.96	3.01	2.51
	Memo: Restr Prop 39 Income/Exp	-	(173,327)						
	Surplus / (Deficit) Excl Prop 39	(172,523)	(20,000)						
	Cumulative Deficit (2017-2020) 3 yrs		(180,765)						
	Cumulative Surplus/Deficit (2020-2024 Actual + Projected)								226,115

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

Cash Flow / Working Capital

Cash Flow has improved significantly from the AB due to the conversion of the PPP Loan which was previously reported as a long term liability to be paid back over the MYP period and is enough to offset the projected ADA/LCFF decreases.

Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report, the Live Oak Charter School is financially sustainable across the MYP period. As discussed throughout this report, the school continues to take 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. Should school efforts designed to bolster enrollment over the next few years not yield the necessary results, the school will need to relook its projected cost structure. However, for the MYP period 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):

2021-22 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:

Charter School Contact:

John Azzizzi
Name

Business Manager
Title

707-244-9203
Telephone

john.azzizzi@liveoakcharter.org
E-mail Address

Obj	Account	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	21-22 Int vs 7/1 AB	2022/23 MYP	2023/24 MYP
BAL	Beginning Fund Balance	852,623	680,095	488,921	864,453	803,650	(60,803)	881,277	781,833
REVENUE									
8011	LCFF: State Aid	856,064	893,586	718,194	805,459	773,929	(31,530)	840,921	906,185
8012	LCFF: EPA	55,532	55,754	55,754	54,358	50,722	(3,636)	51,350	51,732
8019	LCFF: PY Adjustments	271	(5,493)	65,905	-	-	-	-	-
8019	EPA, PY Adj		5,627	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,374,109	1,425,089	1,602,810	1,582,182	1,455,500	(126,682)	1,477,333	1,499,492
8096	In Lieu Of Property Tax - PY Adj	9,289	1,202	(65,904)	-	-	-	-	-
LCFF	LCFF Income	2,295,265	2,375,765	2,376,759	2,441,999	2,280,151	(161,848)	2,369,604	2,457,409
Fed	Other Federal Revenue		-	184,928	137,799	204,416	66,617	16,164	16,164
8550	Mandated Cost Reimbursements	56,034	4,681	4,700	4,678	4,798	120	4,474	4,670
8560	State Lottery Revenue	68,416	60,250	69,130	54,087	56,936	2,849	58,539	58,975
8590	All Other State Revenues	248,029	(8,373)	185,657	840	127,285	126,445	840	840
State	Other State Revenue	372,479	56,558	259,487	59,605	189,019	129,414	63,853	64,485
8634	Food Services Revenue		9,760	108	-	-	-	-	-
8660	Interest Income	12,126	10,758	10,034	8,500	8,500	-	6,000	6,000
8677	Interagency Svcs Between LEA's	89,582	92,856	93,640	109,751	109,751	-	114,140	118,710
8689	All Other Fees-AfterCare Program	137,902	107,007	1,369	130,000	130,000	-	133,200	137,200
8699	All Other Local Revenues	272,453	284,295	31,274	13,500	476,700	463,200	318,700	318,700
8980	Contribute From Unstrctd Rev	-	-	-	-	-	-	-	-
Local	Local Revenue	512,063	504,676	136,425	261,751	724,951	463,200	572,040	580,610
REV	Total Revenue	3,179,807	2,936,999	2,957,600	2,901,154	3,398,537	497,383	3,021,661	3,118,668
EXPENDITURES									
1100	Teachers' Salaries - Regular	769,030	763,524	772,985	865,412	923,954	58,542	965,352	980,042
1130	Teachers' Extra Assignmnt/Stipends	12,300	10,000	23,100	11,000	7,000	(4,000)	7,000	7,000
1148	Teacher Substitutes	16,726	5,640	270	8,000	8,000	-	8,000	8,000
1300	Cert Suprvsrs' & Admins' Sal	121,000	110,000	111,760	123,500	123,500	-	120,888	123,847
1xxx	Total Certificated Salaries	919,056	889,164	908,115	1,007,912	1,062,454	54,542	1,101,240	1,118,889
2100	Instructional Aides' Salaries	233,569	230,112	157,581	132,405	121,779	(10,626)	66,939	67,568
2130	Classified Stipends	1,150	1,500	5,100	-	-	-	-	-
2148	Instr Aides Subs - Schl Bus	4,641	1,428	-	1,500	750	(750)	1,500	1,500
2199	Instr Aides Oth Miscellaneous	21,243	8,895	702	4,000	3,000	(1,000)	4,000	4,000
2220	Classfd Hrly Operations/Custodial	5,460	3,549	-	9,000	-	(9,000)	-	-
2300	Classified Director	106,500	110,000	111,760	122,000	122,000	-	124,500	127,000
2400	Clerical & Office Salaries	172,256	161,022	160,320	181,703	207,203	25,500	211,496	215,877
2499	Clerical&office Other Misc.	-	-	-	-	-	-	-	-
2900	Other Classified Salaries	326,254	244,768	138,307	255,249	201,511	(53,738)	204,595	208,573
2960	Student Workers	619	-	-	-	-	-	-	-
2999	Other Class Sals Other Misc.	24,540	3,597	-	3,350	2,274	(1,076)	3,350	3,350
2xxx	Total Classified Salaries	896,232	764,870	573,770	709,207	658,517	(50,690)	616,380	627,868
3101	Benefits - Strs / Certificated	137,238	139,446	134,503	158,133	166,420	8,287	195,781	198,936
3201	Benefits - Pers / Certificated	12,483	13,769	14,683	16,798	17,979	1,181	19,891	20,959
3202	Benefits - Pers / Classified	143,461	145,646	114,488	160,418	139,577	(20,841)	160,876	170,152
3311	Benefits - OASDI/ Certificated	4,365	6,343	4,068	4,546	4,405	(141)	4,725	4,795
3312	Benefits - OASDI/ Classified	53,833	45,491	33,517	43,971	38,995	(4,976)	38,216	38,928
3331	Benefits - Medicare / Cert.	12,556	12,055	12,335	14,615	14,741	126	15,968	16,224
3332	Benefits - Medicare / Class.	12,688	10,639	7,885	10,284	9,120	(1,164)	8,938	9,104
3401	H & W Benefits - Certificated	149,682	155,188	149,532	191,237	194,548	3,311	200,260	215,862
3402	H & W Benefits - Classified	102,282	94,042	83,379	84,896	80,657	(4,239)	73,073	78,773
3501	Benefits - SUI / Certificated	1,920	690	1,398	13,897	5,083	(8,814)	7,006	3,738
3502	Benefits - SUI / Classified	439	367	522	8,723	3,146	(5,577)	3,082	1,256
3601	Benefits - Wcomp/ Certificated	15,247	13,324	13,051	17,034	17,957	923	18,611	18,909
3602	Benefits - Wcomp/ Classified	14,787	11,320	8,205	11,986	11,130	(856)	10,417	10,611
3xxx	Total Benefits	660,981	648,321	577,566	736,538	703,758	(32,780)	756,844	788,247
1-3	Total Salary & Benefits	2,476,269	2,302,355	2,059,450	2,453,657	2,424,729	(28,928)	2,474,464	2,535,004
	Memo: % of Total Expenditures	73.9%	73.6%	77.9%	77.9%	75.5%	-2.4%	77.8%	77.8%

Obj	Account	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	21-22 Int vs 7/1 AB	2022/23 MYP	2023/24 MYP
4110	Textbooks	5,141	135	-	500	500	-	500	500
4210	Books Other Than Textbooks	2,131	2,391	860	1,500	1,500	-	1,500	1,500
4300	Materials & Supplies	910	19,469	924	1,500	3,000	1,500	1,500	1,500
4310	Instructional Mat'ls & Supplies	28,674	16,212	13,974	18,650	18,650	-	18,650	18,650
4340	Computer Sftware & Related Exp	11,006	1,199	1,601	1,600	1,600	-	1,600	1,800
4350	Office Supplies	7,734	3,521	2,182	7,000	7,000	-	7,000	7,000
4353	Duplicating Costs	3,729	419	168	-	-	-	-	-
4370	Custodial Supplies	3,373	3,800	528	4,500	4,500	-	4,500	4,500
4390	Other Supplies	85,661	23,632	20,575	42,700	52,565	9,865	35,900	35,900
4400	Non-capitalized Equipment	6,541	4,798	35,488	8,000	8,000	-	8,000	8,000
4710	Food Purchases - Nutrition Prgms	2,131	9,990	253	300	550	250	750	750
4xxx	Total Books and Supplies	154,900	85,566	76,553	86,250	97,865	11,615	79,900	80,100
5200	Training, Travel, & Conferences	9,943	16,739	4,646	8,500	8,500	-	8,500	8,500
5300	Dues & Memberships	3,279	3,270	3,425	3,500	3,500	-	3,500	3,700
5450	Insurance Costs (Prop&Liab)	12,411	14,928	21,520	26,900	26,900	-	27,000	27,500
5520	Electricity/Utilities	27,257	28,375	15,883	29,000	29,000	-	31,000	32,000
5530	Water	10,460	15,894	15,515	15,000	15,000	-	15,000	15,000
5550	Janitorial and Cleaning			reclass from 5800-JANI		79,000	79,000	21,000	22,000
5560	Waste Disposal	5,630	4,431	4,080	6,500	6,500	-	6,500	6,700
5570	Pest Control			reclass from 5800 (Fn 8200)		1,500	1,500	1,500	1,500
5590	Other Site Operations			reclass from 5800 (Fn 8200)		5,000	5,000	5,000	5,000
5600	Rentals And Leases	203,789	195,578	160,673	209,598	209,598	-	214,760	219,925
5630	Repairs	22,163	204,671	474	7,500	7,500	-	7,500	7,500
5632	Copier Repairs, Ops, & Maintenance	2,349	1,179	-	2,000	2,000	-	2,000	2,000
5800	Other Svcs & Oper Expenditures	156,872	94,955	95,836	108,670	102,943	(5,727)	72,446	73,324
5817	SCOE Data Processing Charges	1,537	1,995	9,130	9,400	9,400	-	9,400	9,500
5818	SCOE A/V Service	950	-	-	950	950	-	950	950
5821	Audit Costs	6,525	10,710	12,050	12,500	12,500	-	13,000	13,500
5823	Legal Costs	46,048	5,520	3,226	5,000	5,000	-	5,000	5,000
5825	Advertisement	999	362	1,179	1,500	1,500	-	1,500	1,500
5830	Professional/Consultant Svcs	49,037	-	2,375	1,000	1,000	-	1,000	1,000
5860	Other Employment Costs	1,902	106	132	500	500	-	500	500
5862	Fingerprinting Costs	2,236	1,386	156	2,250	2,250	-	2,250	2,250
5911	Telephone	6,841	6,220	2,510	2,880	2,880	-	2,909	2,938
5940	Internet & Online Services	3,629	14,404	10,378	13,150	13,150	-	13,150	13,150
5950	Postage	1,936	1,482	1,503	2,250	2,250	-	2,250	2,250
5xxx	Total Services and Contracts	575,793	622,205	364,690	468,548	548,321	79,773	467,615	477,187
6900	Depreciation Exp	7,583	1,757	1,757	1,757	1,757	-	1,757	1,757
7141	Transfers to District/Other LEA's	137,785	118,443	140,420	140,000	140,000	-	145,600	151,424
EXP	Total Expenditures	3,352,330	3,130,326	2,642,871	3,150,212	3,212,672	62,460	3,169,336	3,245,472
Surplus / (Deficit)		(172,523)	(193,327)	314,729	(249,058)	185,865	434,923	(147,675)	(126,804)
Beginning Fund Balance*		852,623	680,095	488,921	864,453	803,650	(60,804)	989,515	841,840
Surplus / (Deficit)		(172,523)	(193,327)	314,729	(249,058)	185,865	434,923	(147,675)	(126,804)
Ending Fund Balance		680,100	486,768	803,650	615,396	989,515	374,119	841,840	715,036
- Less: Net Investment in Capital Ass		(8,785)	(7,028)	(5,271)	(3,514)	(3,514)	-	(1,757)	-
- Less EFB Restricted		(176,317)		(11,067)		(104,724)		(45,000)	(35,000)
Unrestr EFB / Net Position		494,998	479,740	787,312	611,882	881,277	269,395	795,083	680,036
% of Total Expenditures		14.8%	15.3%	29.8%	19.4%	27.4%	8.0%	25.1%	21.0%
# Mos Avg Exp		1.77	1.84	3.57	2.33	3.29	0.96	3.01	2.51

Memo: Restr Prop 39 Income/Exp - (173,327)
 Surplus / (Deficit) Excl Prop 39 **(172,523) (20,000)**

Cumulative Deficit (2017-2020) 3 yrs **(180,765)**
 Cumulative Surplus/Deficit (2020-2024 Actual + Projected)

226,115

21-22 1st Interim

Description	Object Code	2020-21 Actual	2021-22 7/1 Bud	2021-22 1st int	Var (\$) 1st vs 7/1	2022-23 MYP	2023-24 MYP
A. REVENUES	ADA	278.77	271.79	253.61	(18.18)	256.75	258.66
1. LCFF Sources							
State Aid - Current Year	8011	718,194	805,459	773,929	(31,530)	840,921	906,185
EPA State Aid - Cur Yr	8012	55,754	54,358	50,722	(3,636)	51,350	51,732
State Aid - Prior Years	8019	65,905	-	-	-	-	-
In-Lieu of Property Taxes	8096	1,536,906	1,582,182	1,455,500	(126,682)	1,477,333	1,499,492
Total LCFF Sources		2,376,759	2,441,999	2,280,151	(161,848)	2,369,604	2,457,409
2. Federal Revenues							
Title I (3010)	8290	17,079	16,748	16,164	(584)	16,164	16,164
ESSER II (3212)	8290	54,076	-	(176)	(176)		
ESSER III (3213) [80%]	8290	6,608	96,841	90,303	(6,538)		
ESSER III (3214) [20%]	8290	-	24,210	24,228	18		
COVID GEER (3215)	8290	15,180	-	-	-		
AB86 - ESSER II (3216)	8290			24,590	24,590		
AB86 - GEER II (3217)	8290			5,644	5,644		
AB86 - ESSER III (3218)	8290			16,030	16,030		
AB86 - ESSER III LL (3219)	8290			27,633	27,633		
ARP-HCY (5634)	8290						
COVID CRF (3220)	8290	91,985	-	-	-		
Total Federal Revenues		184,928	137,799	204,416	66,617	16,164	16,164
3. Other State Revenues							
Mandate Block Grant	8550	4,700	4,678	4,798	120	4,474	4,670
State Lottery Unres (1100)	8560	49,060	40,769	41,338	569	41,850	42,162
State Lottery Prop20/Restr (6300)	8560	21,297	13,318	16,485	3,167	16,689	16,813
State Lottery Unres - PY (1100)	8560	(611)	-	(607)	(607)		
State Lottery Prop20/Restr - PY (6300)	8560	(617)	-	(280)	(280)		
Exp Lrng Opp Program (2600)	8590			50,000	50,000		
Univ PreK Planning Grant (6053)	8590			(see note)			
Educator Eff: FY21-26 (6266)	8590			64,768	64,768		
COVID Prop 98 (7420)	8590	20,236	-	-	-		
AB86-In-Person Instr (7422)	8590	70,377	-	11,718	11,718		
AB86-Exp Learning Opp (7425)	8590	76,651	-	(41)	(41)		
AB86-Exp Learning Opp (7426)	8590	16,501	-	-	-		
SB740 Facilities Grant-PY (6030)	8590	1,024	-	-	-		
CAASPP/ELPAC Testing	8590	868	840	840	-	840	840
Total Other State Revenues		259,487	59,605	189,019	129,414	63,853	64,485
4. Other Local Revenues							
Meal Program Income	8634	108	-	-	-	-	-
Interest Income	8660	10,034	8,500	8,500	-	6,000	6,000
Consortium Fees (CBSC)	8677	93,640	109,751	109,751	-	114,140	118,710
AfterCare Revenue (CARE)	8689	1,369	130,000	130,000	-	133,200	137,200
Foundation Revenue (FUND)	8699	3,387	-	-	-	305,200	305,200
Grants (9038)	8699	17,591	2,500	2,500	-	2,500	2,500
Library Grant/Donation (LIBR)	8699	-	1,000	1,000	-	1,000	1,000
Music Grant/Donation (MUSC)	8699	-	2,000	2,000	-	2,000	2,000
RESIG Safety Grant (9090)	8699	-	-	-	-	-	-
Misc Revenue (incl WC ROI)	8699	10,296	8,000	8,000	-	8,000	8,000
PPP Proceeds (SPEC)	8699	-	-	463,200	463,200		
Total Local Revenues		136,425	261,751	724,951	463,200	572,040	580,610
5. TOTAL REVENUES		2,957,600	2,901,154	3,398,537	497,383	3,021,661	3,118,668

Memo: LCFF Supplemental Revenue 93,259 101,350 97,144 102,517 102,577

Note: Univ PreK Planning Grant (6053) - The 21-22 State Budget Act included this provision, with the school entitled to receive \$50K. The allocations, application instructions, and other details have not yet been released by the CDE.

2021-24 BUDGET ASSUMPTIONS - ENROLLMENT & ADA

1st Interim Projection

	Actual			Projection		
Enrollment Actual/Projection: (Note 1)	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
K/TK (2-yr)				11	14	15
K (1-yr)				26	30	31
1				26	28	30
2				30	28	28
3				28	30	28
4				26	28	30
5				27	26	28
6				28	27	26
7				30	27	27
8				29	30	27
Total Enrollment	291	290	280	261	268	270

Actual/Projected ADA Rate (Note 2)	95.71%	95.83%	Note -3)	95.80%	95.80%
---	--------	--------	----------	--------	--------

ADA Actual/Estimate:

			19-20 P2			
TK-3	131.78	132.64	132.64	119.06	124.54	126.46
4-6	90.73	89.16	89.16	77.44	77.60	80.47
7-8	55.32	56.97	56.97	57.11	54.61	51.73
	277.83	278.77	278.77	253.61	256.75	258.66

ADA - LCFF Assumptions		<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>22-23</u>
Enrollment (CalPADS Fall 1)		291	290	280	261	268	270
Unduplicated Pupil #		49	60	66	58	58	58
- % (One-Yr)		16.8%	20.7%	23.6%	22.22%	21.64%	21.48%
ADA	TK-3	131.78	132.64	132.64	119.06	124.54	126.46
	4-6	90.73	89.16	89.16	77.44	77.60	80.47
	7-8	55.32	56.97	56.97	57.11	54.61	51.73
Total ADA - LCFF		277.83	278.77	278.77	253.61	256.75	258.66

Change/Variance: Total ADA vs Pr Yr				-25.16	3.14	1.91
% vs Pr Yr				-9.03%	1.24%	0.74%

Note 1: Counts are as of CalPADS Census Day. 21-22 enrollment is up 1 student since 10/6 and further increases are expected.

Note 2: Past actuals are from P-2 reporting

Note 3: ADA is projected based on actuals through 11/05/21; enrollment has increased by 1 student since Census day.

ADA Comparison vs 7/1 Budget	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- ADA 1st Interim	253.61	256.75	258.66
- ADA 7/1 Budget	271.79	271.79	271.79
Variance	-18.18	-15.04	-13.13

LCFF Revenue Comparison vs 7/1 Budget	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- LCFF Revenue 1st Interim	2,280,151	2,369,603	2,457,409
- LCFF Revenue 7/1 Budget	2,441,999	2,502,091	2,574,347
Variance	(161,848)	(132,488)	(116,938)
Cumulative - MYP			Page 12 of 34. (411,274)

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through October 2021		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,131,577.37	68,964.98	1,200,542.35
9120	Cash In Bank(s)	805.56		805.56
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	697.19	697.19-	
9218	A/r Charter/district	123,086.00	123,086.00-	
9290	A/r Due From Other Govt(pr Yr)	114,809.96	73,733.96-	41,076.00
9299	A/r Due Fm Govt Setup (cur Yr)	302,935.00	302,935.00-	
9330	Prepaid Expenditures(expenses)	8,133.00	8,133.00-	
9430	Buildings	46,708.44		46,708.44
9435	Accumulated Depreciation-bldgs	41,437.44-	586.00-	42,023.44-
	Total Assets	1,693,315.08	440,206.17-	1,253,108.91
Liabilities				
9510	Accts Payable (prior Year)	392,198.73	278,137.73-	114,061.00
9515	Accts Payable - Outdate Warrnt		130.39	130.39
9518	A/p Charter/district	35,611.00	35,611.00-	
9555	Unemployment Ins Liability	1,126.43	1,263.96	2,390.39
9556	Workers Comp Ins Liability	2,471.00-	1,673.10-	4,144.10-
9570	Blue Cross Clearing		2,272.50-	2,272.50-
9571	Kaiser Insurance Clearing		23,128.16-	23,128.16-
9573	Dental Insurance Clearing		2,430.51-	2,430.51-
9575	Life Insurance Clearing		98.99	98.99
9577	Other H&w Insurance Clearing		20.22	20.22
9669	Other General Long-term Debt	463,200.00	463,200.00-	
	Total Liabilities	889,665.16	804,939.44-	84,725.72
	Calculated Fund Balance	803,649.92	364,733.27	1,168,383.19
Beginning Fund Balance				
9791	Beginning Balance	803,649.92		803,649.92
	Beginning Fund Balance Proof	.00	364,733.27	364,733.27
Change in Fund Balance - Excess Revenues (Expenditures)			364,733.27	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 Undesignated/unappropriated	615,395.00	554,592.00

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through October 2021				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,901,154.00	2,901,154.00		1,159,402.76	1,741,751.24	39.96
B. Expenditures	3,150,212.00	3,150,212.00		794,669.49	2,355,542.51	25.23
C. Subtotal (Revenue LESS Expense)	249,058.00-	249,058.00-		364,733.27	613,791.27-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	249,058.00-	249,058.00-		364,733.27	613,791.27-	
F. Fund Balance:						
Beginning Balance (9791)	864,453.00	803,650.00		803,649.92		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	864,453.00	803,650.00		803,649.92		
G. Calculated Ending Balance	615,395.00	554,592.00		1,168,383.19		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	615,395.00	554,592.00				
Other						

Live Oak Charter (6119036) - 1st Interim 21-22					11/20/2021				
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement									
Base Grant	\$2,101,139	\$2,177,255	\$2,177,255	\$2,082,759	\$2,159,608	\$2,242,409	\$2,321,776	\$2,321,776	\$2,321,776
Grade Span Adjustment	102,261	106,245	106,245	100,248	107,478	112,423	116,470	116,470	116,470
Supplemental Grant	83,641	90,930	93,259	97,144	102,517	102,577	104,991	104,746	104,746
Concentration Grant	-	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,287,041	\$2,374,430	\$2,376,759	\$2,280,151	\$2,369,603	\$2,457,409	\$2,543,237	\$2,542,992	\$2,542,992
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-	-
Total LCFF Entitlement	2,287,041	2,374,430	2,376,759	2,280,151	2,369,603	2,457,409	2,543,237	2,542,992	2,542,992
LCFF Entitlement Per ADA	\$ 8,232	\$ 8,518	\$ 8,526	\$ 8,991	\$ 9,229	\$ 9,501	\$ 9,832	\$ 9,831	\$ 9,831
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 850,571	\$ 893,704	\$ 748,371	\$ 773,929	\$ 840,921	\$ 906,185	\$ 969,520	\$ 998,177	\$ 975,005
EPA (for LCFF Calculation purposes)	\$ 61,159	\$ 55,754	\$ 55,754	\$ 50,722	\$ 51,350	\$ 51,732	\$ 51,732	\$ -	\$ -
<i>Local Revenue Sources:</i>									
In-Lieu of Property Taxes (Object Code 8096)	1,375,311	1,424,972	1,572,634	1,455,500	1,477,333	1,499,492	1,521,985	1,544,815	1,567,987
TOTAL FUNDING	2,287,041	2,374,430	2,376,759	2,280,151	2,369,604	2,457,409	2,543,237	2,542,992	2,542,992
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,287,041	2,374,430	2,376,759	2,280,151	2,369,603	2,457,409	2,543,237	2,542,992	2,542,992
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	30.74345708%	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	30.50770954%	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 61,159	\$ 55,754	\$ 55,754	\$ 50,722	\$ 51,350	\$ 51,732	\$ 51,732	\$ -	\$ -
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 55,532	\$ 55,754	\$ 55,754	\$ 50,722	\$ 51,350	\$ 51,732	\$ 51,732	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ 5,627.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,203,400	\$ 2,283,500	\$ 2,283,500	\$ 2,183,007	\$ 2,267,086	\$ 2,354,832	\$ 2,438,246	\$ 2,438,246	\$ 2,438,246
Supplemental and Concentration Grant funding in the LCAP year	\$ 83,641	\$ 90,930	\$ 93,259	\$ 97,144	\$ 102,517	\$ 102,577	\$ 104,991	\$ 104,746	\$ 104,746
Percentage to Increase or Improve Services	3.80%	3.98%	4.08%	4.45%	4.52%	4.36%	4.31%	4.30%	4.30%

Live Oak Charter (6119036) - 1st Interim 21-22	11/20/2021								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	291	290	276	261	268	270	270	270	270
COE Enrollment	-	-	-	-	-	-	-	-	-
Total Enrollment	291	290	276	261	268	270	270	270	270
Unduplicated Pupil Count	49	60	66	58	58	58	58	58	58
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	49	60	66	58	58	58	58	58	58
Rolling %, Supplemental Grant	18.9800%	19.9100%	20.4200%	22.2500%	22.6100%	21.7800%	21.5300%	21.4800%	21.4800%
Rolling %, Concentration Grant	18.9800%	19.9100%	20.4200%	22.2500%	22.6100%	21.7800%	21.5300%	21.4800%	21.4800%

SUMMARY OF LCFF ADA									
Current Year ADA									
Grades TK-3	131.78	132.64	132.64	119.06	124.54	126.46	126.46	126.46	126.46
Grades 4-6	90.73	89.16	89.16	77.44	77.60	80.47	80.47	80.47	80.47
Grades 7-8	55.32	56.97	56.97	57.11	54.61	51.73	51.73	51.73	51.73
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
Change in LCFF ADA (excludes NSS ADA)	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	131.78	132.64	132.64	119.06	124.54	126.46	126.46	126.46	126.46
Grades 4-6	90.73	89.16	89.16	77.44	77.60	80.47	80.47	80.47	80.47
Grades 7-8	55.32	56.97	56.97	57.11	54.61	51.73	51.73	51.73	51.73
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
ACTUAL ADA (Current Year Only)									
Grades TK-3	131.78	132.64	132.64	119.06	124.54	126.46	126.46	126.46	126.46
Grades 4-6	90.73	89.16	89.16	77.44	77.60	80.47	80.47	80.47	80.47
Grades 7-8	55.32	56.97	56.97	57.11	54.61	51.73	51.73	51.73	51.73
Grades 9-12	-	-	-	-	-	-	-	-	-
Total Actual ADA	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
TOTAL FUNDED ADA									
Grades TK-3	131.78	132.64	132.64	119.06	124.54	126.46	126.46	126.46	126.46
Grades 4-6	90.73	89.16	89.16	77.44	77.60	80.47	80.47	80.47	80.47
Grades 7-8	55.32	56.97	56.97	57.11	54.61	51.73	51.73	51.73	51.73
Grades 9-12	-	-	-	-	-	-	-	-	-
Total	277.83	278.77	278.77	253.61	256.75	258.66	258.66	258.66	258.66
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-	-

Live Oak Charter (6119036) - 1st Interim 21-22		11/20/2021								
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,548	\$ 8,842	\$ 8,850	\$ 9,333	\$ 9,571	\$ 9,852	\$ 10,197	\$ 10,196	\$ 10,196
Grades 4-6	\$	7,858	\$ 8,129	\$ 8,137	\$ 8,581	\$ 8,800	\$ 9,059	\$ 9,375	\$ 9,374	\$ 9,374
Grades 7-8	\$	8,092	\$ 8,371	\$ 8,379	\$ 8,834	\$ 9,060	\$ 9,327	\$ 9,652	\$ 9,652	\$ 9,652
Grades 9-12	\$	9,621	\$ 9,953	\$ 9,963	\$ 10,505	\$ 10,772	\$ 11,089	\$ 11,477	\$ 11,476	\$ 11,476
Base Grants										
Grades TK-3	\$	7,459	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,571	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment										
Grades TK-3	\$	776	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3		\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 9,776	\$ 9,776	\$ 9,776
Grades 4-6		\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8		\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12		\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants										
Grades TK-3	\$	7,459	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,571	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment										
Grades TK-3	\$	776	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant										
		20%	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	1,647	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,514	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,798	\$ 1,798
Grades 7-8	\$	1,559	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,854	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:										
		18.98%	19.91%	20.42%	22.25%	22.61%	21.78%	21.53%	21.48%	21.48%
Grades TK-3	\$	313	\$ 339	\$ 347	\$ 398	\$ 414	\$ 411	\$ 421	\$ 420	\$ 420
Grades 4-6	\$	287	\$ 311	\$ 319	\$ 366	\$ 381	\$ 378	\$ 387	\$ 386	\$ 386
Grades 7-8	\$	296	\$ 321	\$ 329	\$ 376	\$ 392	\$ 389	\$ 398	\$ 398	\$ 398
Grades 9-12	\$	352	\$ 381	\$ 391	\$ 448	\$ 466	\$ 463	\$ 474	\$ 473	\$ 473
Concentration Grant (>55% population)										
		50%	50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	4,118	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,354	\$ 6,354
Grades 4-6	\$	3,786	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 5,842	\$ 5,842
Grades 7-8	\$	3,898	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,015	\$ 6,015
Grades 9-12	\$	4,635	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,152	\$ 7,152
Actual - 1.00 ADA, Local UPP >55% as follows:										
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,441,999.00	2,280,151.00	666,156.00	2,280,151.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,799.00	204,416.00	7,658.61	204,416.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,605.00	189,019.00	(886.80)	189,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	261,751.00	724,951.00	486,474.95	724,951.00	0.00	0.0%
5) TOTAL, REVENUES			2,901,154.00	3,398,537.00	1,159,402.76	3,398,537.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,007,912.00	1,062,454.00	250,290.17	1,062,454.00	0.00	0.0%
2) Classified Salaries		2000-2999	709,207.00	658,517.00	166,339.17	658,517.00	0.00	0.0%
3) Employee Benefits		3000-3999	736,538.00	703,758.00	167,346.61	703,758.00	0.00	0.0%
4) Books and Supplies		4000-4999	86,250.00	97,865.00	28,076.99	97,865.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	468,548.00	548,321.00	182,030.55	548,321.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,150,212.00	3,212,672.00	794,669.49	3,212,672.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(249,058.00)	185,865.00	364,733.27	185,865.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(249,058.00)	185,865.00	364,733.27	185,865.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	864,453.00	803,650.00		803,650.00	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)			864,453.00	803,650.00		803,650.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			864,453.00	803,650.00		803,650.00		
2) Ending Net Position, June 30 (E + F1e)			615,395.00	989,515.00		989,515.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	3,514.00	3,514.00		3,514.00		
b) Restricted Net Position		9797	0.00	104,724.00		104,724.00		
c) Unrestricted Net Position		9790	611,881.00	881,277.00		881,277.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	805,459.00	773,929.00	243,332.00	773,929.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	54,358.00	50,722.00	13,939.00	50,722.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(35,611.00)	0.00	0.00	0.0%
LCFF Transfers								
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	1,582,182.00	1,455,500.00	444,496.00	1,455,500.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,441,999.00	2,280,151.00	666,156.00	2,280,151.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	16,748.00	16,164.00	5,476.00	16,164.00	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	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 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	121,051.00	188,252.00	2,182.61	188,252.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			137,799.00	204,416.00	7,658.61	204,416.00	0.00	0.0%
OTHER STATE REVENUE								
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	4,678.00	4,798.00	0.00	4,798.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,087.00	56,936.00	(886.80)	56,936.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	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	840.00	127,285.00	0.00	127,285.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,605.00	189,019.00	(886.80)	189,019.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	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	8,500.00	8,500.00	1,573.90	8,500.00	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	109,751.00	109,751.00	0.00	109,751.00	0.00	0.0%
All Other Fees and Contracts		8689	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	13,500.00	476,700.00	484,901.05	476,700.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			261,751.00	724,951.00	486,474.95	724,951.00	0.00	0.0%
TOTAL, REVENUES			2,901,154.00	3,398,537.00	1,159,402.76	3,398,537.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	884,412.00	938,954.00	214,269.36	938,954.00	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	123,500.00	123,500.00	36,020.81	123,500.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,007,912.00	1,062,454.00	250,290.17	1,062,454.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	137,905.00	125,529.00	26,988.15	125,529.00	0.00	0.0%
Classified Support Salaries		2200	9,000.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,000.00	122,000.00	35,583.38	122,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	181,703.00	207,203.00	59,564.85	207,203.00	0.00	0.0%
Other Classified Salaries		2900	258,599.00	203,785.00	44,202.79	203,785.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			709,207.00	658,517.00	166,339.17	658,517.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	158,133.00	166,420.00	39,495.69	166,420.00	0.00	0.0%
PERS		3201-3202	177,216.00	157,556.00	39,167.82	157,556.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	73,416.00	67,261.00	16,727.97	67,261.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	276,133.00	275,205.00	63,462.01	275,205.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,620.00	8,229.00	1,452.22	8,229.00	0.00	0.0%
Workers' Compensation		3601-3602	29,020.00	29,087.00	7,040.90	29,087.00	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%
TOTAL, EMPLOYEE BENEFITS			736,538.00	703,758.00	167,346.61	703,758.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	81.35	1,500.00	0.00	0.0%
Materials and Supplies		4300	75,950.00	87,315.00	27,793.14	87,315.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Food		4700	300.00	550.00	202.50	550.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,250.00	97,865.00	28,076.99	97,865.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,500.00	1,263.00	8,500.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	1,605.00	3,500.00	0.00	0.0%
Insurance		5400-5450	26,900.00	26,900.00	24,796.00	26,900.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,500.00	136,000.00	38,800.42	136,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,098.00	219,098.00	77,659.75	219,098.00	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	141,770.00	136,043.00	26,123.43	136,043.00	0.00	0.0%
Communications		5900	18,280.00	18,280.00	11,782.95	18,280.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			468,548.00	548,321.00	182,030.55	548,321.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			1,757.00	1,757.00	586.00	1,757.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,150,212.00	3,212,672.00	794,669.49	3,212,672.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
2600		46,456.00
6266		58,268.00
Total, Restricted Net Position		<u>104,724.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	271.79	253.61	253.61	253.61	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	271.79	253.61	253.61	253.61	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	271.79	253.61	253.61	253.61	0.00	0%

SACS2021ALL Financial Reporting Software - 2021.2.0
12/5/2021 1:24:09 PM

49-70854-6119036

**First Interim
2021-22 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

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	3212	5800	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	3212	8290	-176.00
----	------	------	---------

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	7425	8590	-41.00
----	------	------	--------

Explanation:Rsc 7425 revenue represents an adjustment to revenue booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
62	3212	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	7425	-41.00
----	------	--------

Explanation:Rsc 7425 revenue represents an adjustment to revenue booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)
EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
62	3212	8200	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/5/2021 1:16:10 PM

49-70854-6119036

**First Interim
2021-22 Original 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/5/2021 12:49:46 PM

49-70854-6119036

First Interim
2021-22 Actuals to Date
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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/5/2021 1:27:02 PM

49-70854-6119036

**First Interim
2021-22 Projected Totals
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

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	3212	5800	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	3212	8290	-176.00
----	------	------	---------

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	7425	8590	-41.00
----	------	------	--------

Explanation:Rsc 7425 revenue represents an adjustment to revenue booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
62	3212	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

62	7425	-41.00
----	------	--------

Explanation:Rsc 7425 revenue represents an adjustment to revenue booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)
EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
62	3212	8200	-176.00

Explanation:Rsc 3212 revenue and expense represents an adjustment to revenue and expense booked in 20-21 based on CDE projections in effect at the time. CDE projections were changed after 20-21 YE Close.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: First Interim
Type of Export: Official

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

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

Export of USER General Ledger started at 12/5/2021 1:28:08 PM

OFFICIAL Header for LEA: 49-70854-6119036 Live Oak Charter
VERSION 2021.2.0

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 1: 205

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 242

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 3: 178

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 4: 242

Export USER General Ledger completed at 12/5/2021 1:28:08 PM

Export of Supplementals (USER ELEMENTS) started at 12/5/2021 1:28:08 PM

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 5: 2

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 58

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 7: 56

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 8: 120

Export of Supplemental (USER ELEMENTS) completed at 12/5/2021 1:28:09 PM

Export of Explanations started at 12/5/2021 1:28:09 PM

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 9: 6

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 10: 6

Export of Explanations completed at 12/5/2021 1:28:09 PM

Export of TRC Log started at 12/5/2021 1:28:09 PM

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 11: 33

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 12: 47

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 13: 44

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 14: 49

Export of TRC Log completed at 12/5/2021 1:28:09 PM

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

Exported to file: C:\SACS2021\ALL\Official\49708546119036\1.DAT

End of Official Export Process

**LIVE OAK CHARTER SCHOOL
CHARTER NUMBER - 0382**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLAconnect.com

**LIVE OAK CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2021**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF FUNCTIONAL EXPENSES	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	16
SCHEDULE OF INSTRUCTIONAL TIME	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
NOTES TO SUPPLEMENTARY INFORMATION	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	24
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	25



INDEPENDENT AUDITORS' REPORT

Board of Directors
Live Oak Charter School
Petaluma, California

Report on the Financial Statements

We have audited the accompanying financial statements of Live Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

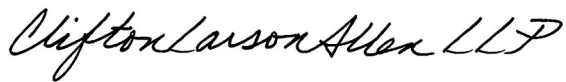
Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as identified in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2021 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 2, 2021

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED JUNE 30, 2021**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,138,383
Accounts Receivable	541,528
Prepaid Expenses and Other Assets	8,133
Total Current Assets	<u>1,688,044</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	<u>5,271</u>
Total Long-Term Assets	<u>5,271</u>

Total Assets	<u><u>\$ 1,693,315</u></u>
--------------	----------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 426,465
Notes Payable, Current Portion	463,200
Total Current Liabilities	<u>889,665</u>

NET ASSETS

Without Donor Restrictions	792,583
With Donor Restrictions	11,067
Total Net Assets	<u>803,650</u>

Total Liabilities and Net Assets	<u><u>\$ 1,693,315</u></u>
----------------------------------	----------------------------

**LIVE OAK CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
State Revenue:			
State Aid	\$ 839,853	\$ -	\$ 839,853
Other State Revenue	248,420	11,067	259,487
Federal Revenue:			
Grants and Entitlements	184,928	-	184,928
Local Revenue:			
In-Lieu Property Tax Revenue	1,536,906	-	1,536,906
Interest Income	10,034	-	10,034
Other Revenue	126,391	-	126,391
Total Revenues	2,946,532	11,067	2,957,599
EXPENSES			
Program Services	2,015,708	-	2,015,708
Management and General	627,162	-	627,162
Total Expenses	2,642,870	-	2,642,870
CHANGE IN NET ASSETS	303,662	11,067	314,729
Net Assets - Beginning of Year	488,921	-	488,921
NET ASSETS - END OF YEAR	\$ 792,583	\$ 11,067	\$ 803,650

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 1,098,045	\$ 383,840	1,481,885
Pension Expense	190,416	73,258	263,674
Other Employee Benefits	194,815	59,352	254,167
Payroll Taxes	37,887	21,838	59,725
Legal Expenses	-	3,226	3,226
Accounting Expenses	-	12,050	12,050
Instructional Materials	16,009	1,601	17,610
Other Fees for Services	83,222	24,251	107,473
Advertising and Promotion Expenses	-	1,179	1,179
Office Expenses	51,605	10,761	62,366
Occupancy Expenses	198,661	10,378	209,039
Conference and Meeting Expenses	2,397	2,249	4,646
Depreciation Expense	1,757	-	1,757
Insurance Expense	-	21,520	21,520
Other Expenses	140,894	1,659	142,553
	<u>140,894</u>	<u>1,659</u>	<u>142,553</u>
Total Functional Expenses	<u>\$ 2,015,708</u>	<u>\$ 627,162</u>	<u>\$ 2,642,870</u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 314,729
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	1,757
Change in Operating Assets:	
Accounts Receivable	(215,819)
Prepaid Expenses and Other Assets	(6,558)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	<u>19,527</u>
Net Cash Provided by Operating Activities	<u>113,636</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 113,636
 Cash and Cash Equivalents - Beginning of Year	 <u>1,024,747</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 1,138,383</u></u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Live Oak Charter School (the School) was incorporated on February 16, 2001, under the laws of the state of California's nonprofit public benefit corporation and the School was granted its charter by Petaluma City School District on March 27, 2001 and renewed through June 30, 2019, pursuant to the terms of the Charter Schools Act of 1992, as amended. This charter, among other matters, calls for the Petaluma City School District and the School to enter a mutually agreeable memorandum of understanding, regarding the funding entitlements of the School, pursuant to Education Code Section 47612 and 47613.5, to define the operational and oversight arrangements between the Petaluma City School District, and to define and resolve other matters of mutual interest.

The mission of the School is to provide students of Southern Sonoma County with a whole-child program inspired by Waldorf Education. The School embraces a developmental approach to learning that strives to bring forth from each child his or her innate capacities through an age-appropriate curriculum. The School seeks to educate the whole child – head, hands, and heart – through an education that cultivates and integrates each child's creative, intellectual, emotional, physical, and social capacities. The School offers an artistically rich and experientially based program that enlivens student curiosity about the natural world and human culture as the foundation for fostering academic achievement.

The School commenced operations during the 2001-2002 fiscal year and currently serves 276 students in Kindergarten through Grade 8.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, and payroll taxes, which are allocated on the basis of estimates of time and effort.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The estimated useful lives range from 3 to 30 years.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2021, the School did not have any unearned revenue related to conditional grants.

Other Revenue

Other revenue consist primarily of after-school services and other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably the course of the academic year.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2021.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 2, 2021, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$1,679,911.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School also maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents. \$1,131,577.

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2021, as provided by the pool sponsor was \$1,131,577.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$1,757 for the year ended June 30, 2021. The components of property, plant, and equipment as of June 30, 2021 are as follows:

Buildings	\$ 46,708
Less: Accumulated Depreciation	<u>(41,437)</u>
Total Property, Plant, and Equipment	<u><u>\$ 5,271</u></u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 NOTES PAYABLE

On May 27, 2020 the School received a loan from Summit State Bank in the amount of \$463,200 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the PPP Loan). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over 24 months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the School fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program.

Subsequent to the year ended June 30, 2021, on July 20, 2021, the principal amount of \$463,200, along with accrued interest of \$5,314, was forgiven by the financial institution and U.S. Small Business Administration.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions are restricted for the following purpose:

Subject to Expenditure for Specific Purpose:

Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	\$ 1,862
Expanded Learning Opportunities (ELO) Grant	<u>9,205</u>
Total Net Assets With Donor Restrictions	<u><u>\$ 11,067</u></u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 137,238	100%
2020	139,446	100%
2021	134,503	100%

Public Employees' Retirement System (PERS)

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2020, the School Employer Pool total plan assets are \$72 billion, the present value of accumulated plan benefits is \$102 billion, contributions from all employers totaled \$2.9 billion, and the plan is 70% funded. The School did not contribute more than 5% of the total contributions to the plan.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2021 was 19.721%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 155,944	100%
2020	159,415	100%
2021	129,171	100%

NOTE 8 OPERATING LEASES

The School leases facilities for operating its programs that extend beyond the current fiscal year. The School does not intend to buy the facilities at the end of the lease.

The School receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2021, operating lease expense was \$160,673.

Future minimum rent payments are as follows:

<u>Year Ending June 30,</u>	
2022	<u>\$ 175,536</u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In prior fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the School, COVID-19 may impact various parts of its 2022 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

NOTE 10 SUBSEQUENT EVENTS

On July 20, 2021, the principal amount of \$463,200, along with accrued interest of \$5,413 was forgiven by the financial institution and U.S. Small Business Administration.

SUPPLEMENTARY INFORMATION

**LIVE OAK CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021**

Live Oak Charter School is a Kindergarten through Grade 8 Charter School and was granted its charter renewal by Petaluma City School District (the District) through June 30, 2019, pursuant to the terms of the Charter School Act of 1992, as amended. The School is currently operating at 100 Gness Concourse in Petaluma, California.

The District extended the charter through June 30, 2024. The adoption of Assembly Bill 130 has automatically extended the charter's term by two years (June 30, 2026).

The Charter school number is 0382.

The Board of Directors and the Administrators as of the year ended June 30, 2021 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (2- and 3-Year Terms)</u>
Sarah Grossi	Chair	2021
Stacy Ito	Secretary	2022
James Jensen	Treasurer	2023
Patrick Kennel	Member	2022
Chris Fox	Member	2021
Erin Wrightsman	Member	2021
Jessica Umphress	Member	2022

ADMINISTRATORS

Justin Tomola	Executive Director
John Azzizzi	Business Manager
Kim Anderson	Office Manager

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Traditional Calendar Days</u>	<u>Status</u>
Kindergarten	178	In Compliance
Grade 1	178	In Compliance
Grade 2	178	In Compliance
Grade 3	178	In Compliance
Grade 4	178	In Compliance
Grade 5	178	In Compliance
Grade 6	178	In Compliance
Grade 7	178	In Compliance
Grade 8	178	In Compliance

See accompanying Notes to Supplementary Information

**LIVE OAK CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)**

The audited financial statements were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2021.

**LIVE OAK CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 2, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 2, 2021



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited Live Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Instructional Time	Yes
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes



Compliance Requirements Tested (Continued)

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts Charter Schools:	Yes
Independent Study Course Based Attendance	Not Applicable
Mode of Instruction	Yes
Nonclassroom-Based Instructional/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 2, 2021

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**LIVE OAK CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**





Board of Directors
Live Oak Charter School
Sebastopol, California

We have audited the financial statements of Live Oak Charter School (the School) as of and for the year ended June 30, 2021, and have issued our report thereon dated December 2, 2021. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated December 2, 2021.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other information in documents containing audited financial statements

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 2, 2021.

* * *

Recent accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your School.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your School – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of Live Oak Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Glendora, California
December 2, 2021

LOCS BOD Communications Protocols 2021/22

Goal: To bring clarity of purpose and procedure for how the LOCS governance team interacts with the community

Digital Communication and Social Media
BOD members understand the importance of being visible and accessible to the community. They represent the board in what they say and do and will set an example of professionalism.
Use of electronic communications, including email, tweets, chats, notes, and use of social media by board members shall conform to standards of good judgement, propriety, and professionalism.
Individual board members will refrain from personal and direct communications about board issues on social media.

Responding to Concerns from the Community	
Rationale	<ul style="list-style-type: none"> • The board will ensure that everyone is treated fairly and equally, and that the processes and procedures of the school are upheld. • The board wants to ensure that all voices of the community are heard and that the process for input and response is clearly defined. • It is important to the work of the board that the members speak with one voice in order to maintain the trust of the community.
Protocol	<ul style="list-style-type: none"> • When someone shares a concern, a BOD member will listen carefully and direct that person to the person most appropriate and able to help them resolve their concern (teacher, Executive Director, administrative staff). • The board president is the spokesperson and answers email addressed to the full board, or delegates another board member to answer those emails. The board president will respond and copy the rest of the board. • All BOD members are invited to honor personal relationships they have with community members by responding individually to emails that have been addressed to the full board, acknowledging receipt of the concern that has been expressed without attempting an official response. Individual responses should be copied to the board president. • The board agrees that all legal questions will be directed to the Executive Director. • <i>During public meetings:</i> the board president acts as facilitator with members of the public, focusing the dialogue and managing the public input. • <i>During a crisis:</i> The Executive Director will be the primary spokesperson for any emergencies.

	<ul style="list-style-type: none">• <i>Meeting Information</i> (e.g. board meetings, agenda items, study sessions): The board president and the Executive Director will serve as the primary spokespersons.
	<ul style="list-style-type: none">• <i>Core Values/Vision/School Information</i>: All governance team members may serve as spokespersons using agreed upon key messages.

Universal Transitional Kindergarten | Quick Guide

OCTOBER 13, 2021 | KAREN D'SOUZA



CREDIT: ALLISON SHELLEY FOR AMERICAN EDUCATION

Q uick Guide: What California parents and teachers need to know about universal transitional kindergarten

Even as the pandemic continues to disrupt the way children learn, California is poised to make a historic investment in its early education system. Championed by Gov. Gavin Newsom and many lawmakers, the new \$2.7 billion universal transitional kindergarten program is being hailed by many experts as a game-changer for families in a state with almost 3 million children under the age of 5.

In keeping with President Joe Biden's vision of universal preschool, this expansion of the current TK program will create more equity in early education, many experts say. Increasing access to preschool may be one of the

keys to closing the achievement gap, they say, since about 90% of brain growth happens before kindergarten.

However, there are myriad opinions about how universal transitional kindergarten should be rolled out. While the state's plan is to implement universal TK through the public school system, some advocates argue the program should also be available through preschools and child care centers in a mixed delivery model that would help bolster the struggling child care industry.

1. What is transitional kindergarten, or TK, and is it mandatory?

TK is a steppingstone between preschool and kindergarten. Both TK and kindergarten are entirely optional. Children are only required to attend school in California once they turn 6. Until that age, it is up to parents to decide whether to enroll their children in preschool or transitional kindergarten or other child care arrangements or keep them at home.

2. Is TK free? How is it paid for?

Children can attend TK at no cost because it is part of California's K-12 public school system. Districts receive funding for TK students based on average daily attendance, which is the average number of students in attendance over the course of the school year.

EDUCATION BEAT PODCAST

What will universal TK mean for California kids?

A teacher shares why she loves transitional kindergarten – the joy of learning and the chance for play so often lost in kindergarten nowadays. Host Zaidee Stavely and EdSource reporter Karen D'Souza discuss the hopes and challenges posed by this enormous expansion.

3. Why was TK first introduced in California?

TK came about after the Legislature approved the Kindergarten Readiness Act in 2010. Until then, children who were 4 years old on Sept. 1 could still enroll in regular kindergarten as long as they turned 5 by Dec. 2 of that year. But the new law changed that. Beginning in 2012, children had to be 5 by Sept. 1 to enroll in kindergarten.

That left out about 100,000 who had to wait an extra year. In response, transitional kindergarten was established in 2012 to serve those 4-year-olds who would have previously been eligible for kindergarten.

4. What is the difference between the current TK program and the new universal transitional kindergarten program?

Currently, TK serves about 100,000 children, primarily those who turn 5 between Sept. 2 and Dec. 2. These are the students who narrowly miss the cutoff for regular kindergarten. The new \$2.7 billion universal TK program, by contrast, will gradually be made available to every 4-year-old in California, eventually serving nearly 400,000 students. It will essentially become California's version of a universal preschool program, available to all children regardless of income.

5. How long will it take for universal transitional kindergarten to be fully rolled out?

It is expected to be rolled out beginning in the 2022-2023 school year, expanding annually until it is available to all the state's 4-year-olds by 2025-2026. The plan is to gradually phase in younger students each year. However, some school districts are ahead of the curve, having already expanded TK to most 4-year-olds.

6. How large will the class sizes be?

Small class sizes are optimal to give little kids the attention they need. Individual instruction is a pillar of quality early education, experts say. The ratios for TK are expected to start out at 12 students to 1 teacher or teaching assistant and transition to 10 students to 1 teacher by the 2025-2026 school year. That is about half the size of many current TK classes, many of which rely on parent volunteers to help teachers. Many preschool settings enjoy an even smaller ratio. Head Start, for instance, generally keeps an 8-1 ratio in its preschool programs.

7. How will school districts pay for the new classrooms and facilities necessary to suit small children?

The state has earmarked about \$490 million in the latest budget to build new facilities and make adjustments to existing ones, such as building out right-size water fountains and restrooms with pint-size potties and sinks.

8. What are the challenges facing this massive expansion of TK?

Staffing is one of the biggest hurdles ahead. There is already a teacher shortage in the state. California will need an estimated 10,000 to 12,000 new teachers and 16,000 new teaching assistants as transitional kindergarten expands, experts say.

9. What will the credential requirements for TK teachers be?

Currently, TK teachers are required to have a multiple-subject teaching credential, the same credential teachers need for all the elementary grades. By 2023, TK teachers also need to complete an additional 24 units of early childhood education coursework or the equivalent, as deemed by their employer, or they will need to hold a child-development permit.

10. What are the plans for recruiting and training new transitional kindergarten teachers?

The state has allocated \$100 million in competitive grants to school districts for recruiting teachers and providing ongoing professional learning. The state is also looking at various options for making it easier to meet the credential requirements.

11. What will TK teachers get paid?

That is ultimately determined by districts, but typically, TK teachers are paid the same as kindergarten teachers. It should be noted that K-12 teachers generally earn about 38% more than preschool teachers and child care workers, according to the Center for the Study of Child Care Employment at the University of California, Berkeley. That wage disparity helps explain why 17% of the state's early childhood educators live in poverty, experts say.

12. Is there a pathway for preschool teachers, a workforce that's predominately women of color, to move into TK careers?

The state's Commission on Teacher Credentialing has developed a proposal that would create a pathway for preschool teacher permit holders to gain the preparation they need to teach TK without completing all the requirements for a multiple-subject teaching credential.

Right now, about 49% of early childhood teachers in child care centers have a bachelor's degree or higher, according to Berkeley's **Center for the Study of Child Care Employment**.

13. Will TK be a full-day or a half-day program?

Universal TK, like kindergarten, is a local choice of full-day or part-day. However, the state's new Expanded Learning Opportunities Program requires that local educational agencies offer a nine-hour school day including before and after class services.

14. Do children in universal TK have to meet the same vaccination requirements as in regular kindergarten?

Yes. The same vaccination criteria apply.

Do you count on EdSource's reporting daily? Make your donation today to our year end fundraising campaign by Dec. 31st to keep us going without a paywall or ads.

Comments

Comments Policy

We welcome your comments. All comments are moderated for civility, relevance and other considerations. [Click here for EdSource's Comments Policy.](#)

▶ **Mindy Camacho**

4 weeks ago

I have so many questions. In Preschool kids have to have a rest time...will that go away? In Preschool the children have to be supervised in the bathroom, is that going to change? There are some kids in this age group that are not independent bathroom users. Will they be allowed to be in TK? Will ECE teachers with Teacher Permits and higher, be able to teach TK? Some do not have BA's. ... [Read More](#)

Lauret Gallagher

2 months ago

The continued voluntary only status of kindergarten makes no sense. How are the deficits a student who entered 1st grade without any prior schooling to be addressed? Kindergarten should be made as mandatory as 1st grade!

▶ **Kat Tatsu**

4 weeks ago

Lauret: there is no research that early entry into traditional kindergarten better prepares learners for life long success. Traditional adult led learning environments may indoctrinate children into how to sit, how to raise their hands to go to the bathroom, how to memorize for the test, but it does not provide them with any long term cognitive advantages. That is why we continue to celebrate that Kindergarten be optional....the research is clear. We need to ... [Read More](#)

Lisa R

2 months ago



My public school district currently has a five hour day for both TK and kindergarten. Before and after school care is optional and offered by outside providers. Please explain what the nine hour day will look like. Who will be providing the extra hours of care, where will that happen? Thank you

MR

2 months ago



Hi,

Where can I get more information about the pathway for CA teachers to become a TK teacher?

Kim Reed

2 months ago



The article mentions that the ratio will be 12 students to 1 *teacher*. Is this correct?

A healthy board is not necessarily conflict-free. However, a healthy board does have a shared understanding of a) board members' shared responsibility in self-governing and b) what the group's operating norms are. (Propel Nonprofits)

Why have board/governance norms? Highly effective boards have members with shared values and a collaborative relationship with each other. Norms allow a board to ensure civility, protect productivity, maintain focus on the mission, and avoid wasting resources.

Goal for LOCS board: determine a set of norms that becomes a shared vision of how board members conduct themselves during meetings and in general. These norms will become a living document that is formally adopted, revisited periodically, and used to hold one another accountable.

From our discussion on and after 11/9/2021

- Norms should be about how we show up and participate, reflective of our values.
- The norms that we discussed were specifically regarding BOD meetings, but board meetings shouldn't be the only place where communication and conversations happen. Otherwise meetings become high stakes/bottleneck events. Should there be norms/processes for outside of meeting times (respecting the Brown Act restrictions and intent)? Do these norms apply to both scenarios?
- What role should timekeeping play in our meetings? If we value the last items on the agenda as much as the first items on the agenda, should we agree on some norms that reflect that?

Norms that were shortlisted by BOD members after the 11/9/2021 discussion:

- Be brief and respect others.
- Be prepared for board meetings by asking questions ahead of time and follow the "No Surprise Rule."
- Avoid hidden agendas and springing any surprises on other members.
- Focus on an agenda item until it is resolved or until a specified time has been reached to resume the resolution process.
- Give your full listening attention.
- Be open to challenge your own beliefs and ideas; Stay open to new ways of doing things
- Success depends on participation – share ideas, ask questions, draw others out.
- Refrain from deriding other individuals' ideas. Strive to value all opinions.
- Work in the interest of all students.
- Own your mistakes.
- Celebrate success – take time to recognize small steps or progress toward goals.
- Don't interrupt.
- Express gratitude and appreciation.

Board Meeting Norms proposed at 9/2021 meeting

<ul style="list-style-type: none">● Express gratitude and appreciation.● Maintain open, respectful body language.● Give your full listening attention.● Stand in each other's shoes.● Use a normal tone of voice.● Don't interrupt.	<ul style="list-style-type: none">● Use respectful language● Own your mistakes.● Be brief and respect others.● Take the high road.● Monitor your inner thoughts.● Give each other the benefit of the doubt.● Don't talk behind others' backs.
--	---

Governance Norms (from PCS adopted Governance Handbook, 2021)

We agree to:

- Work in the interest of all students. (this is a value more than a norm)
- Be prepared for board meetings by asking questions ahead of time and follow the "No Surprise Rule."
- Success depends on participation – share ideas, ask questions, draw others out.
- Respect and give fair consideration to diverse and opposing viewpoints; Respect each other's thinking and value individual contributions.
- Accept and encourage constructive disagreement as necessary to yield the best decisions—nothing personal.
- Be open to challenge your own beliefs and ideas; Stay open to new ways of doing things
- When you have a problem, attempt to offer either a desired outcome, a solution, or share why it is a concern.
- Support decisions once made.
- Work toward the future, learning from the past.
- Celebrate success – take time to recognize small steps or progress toward goals.

Board Meeting Norms from a different district

During Board Meetings, Members Will:

1. Ensure they are fully prepared, on time and ready to participate.
2. Endeavor to start and end meetings on time.
3. Avoid hidden agendas and springing any surprises on other members.
4. Once recognized by the Board President, ensure that each board member is allowed to speak without interruption.
5. Focus on an agenda item until it is resolved or until a specified time has been reached to resume the resolution process.
6. Say it once, say it well.
7. Model the behaviors the Board expects of students, staff, and community members.
8. Before committing to a position on an agenda item or issue make sure all relevant information has been presented, including the Administration's recommendation.

Thoughtful Deliberation and Conversation

- Actively listen to those sharing their points of view, to facilitate full understanding and the possibility of changing viewpoints.

LOCS Board Norms Discussion, 12/9/2021

- Vocalize what another individual's statement has helped you learn or reconsider.
- Facilitate focused, open conversation.
- Refrain from deriding other individuals' ideas. Strive to value all opinions.
- Avoid assigning "ownership" of a question, thought, or idea expressed by a single Board member during a meeting, to encourage open discussion and exploration of ideas and information.
- Utilize the phrase, "I agree with _____" to avoid repetition of the same ideas and points.