



Fundraising Report Through January 2022

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

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

2021-2022 YTD *actual* grant to the school: \$96,792.40

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]

Month	2017-2018 Year	2018-2019 Year	2019-2020 Year	2020-2021 Year	2021-2022 Year
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	\$23,746.23
December	\$ 15,892.75	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88	\$19,597.50
January	\$ 28,411.15	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94	\$56,795.13
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	\$124,255.44

Variance From Last Year YTD: +46,473.92

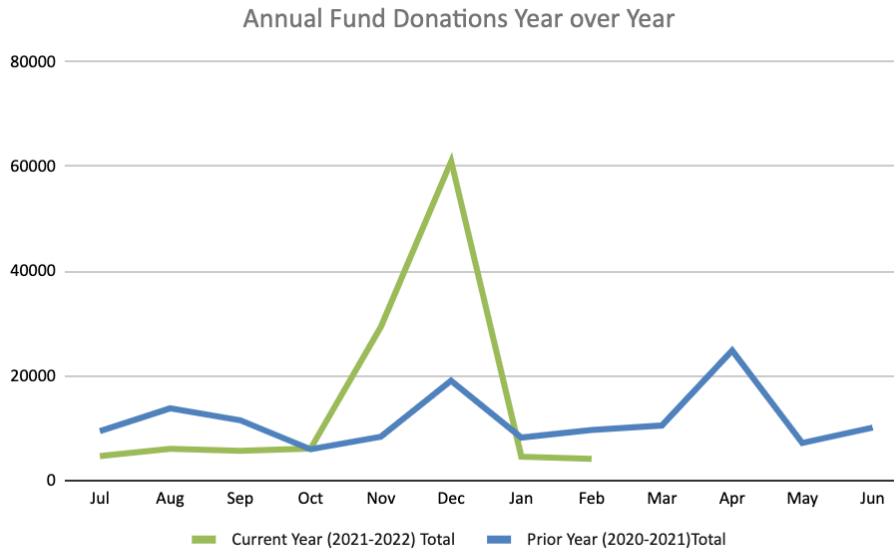
Long-Term Capital Fund Ending Balance: Approx. \$107,748.90



Annual Fund Participation by Grade through February 2022

Grade	2017-18	2018-19	2019-20	2020-21	Thru Jan 2021*	2021-22
K-Rosemary	100%	77%	95%	77%	36%	40%
K-Sunflower	82%	64%	73%	45%	32%	42%
1 st	91%	88%	69%	53%	34%	52%
2 nd	84%	84%	88%	91%	59%	50%
3 rd	84%	66%	75%	75%	56%	62%
4 th	88%	81%	63%	66%	41%	59%
5 th	84%	81%	70%	57%	43%	68%
6 th	69%	74%	81%	72%	38%	54%
7 th	100%	59%	77%	61%	48%	55%
8 th	57%	86%	66%	52%	52%	55%
Totals	83%	76%	75%	65%	45%	55%

*Feb 2021 % were not documented



[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

March 8, 2022 Board Meeting

Enrollment and Attendance

- KG: 20, 97% (MA)
- KG: 19, 97% (RRT)
- 1st: 27, 95%
- 2nd: 31, 96%
- 3rd: 28, 98%
- 4th: 25, 97%
- 5th: 28, 97%
- 6th: 28, 97%
- 7th: 29, 96%
- 8th: 29, 95%
- Total: 264, 96%

This is where we stand right now.

Enrollment Statistics for 2022-23 School Year	Capacity	Openings	Applications	
K2	14	14	16	
K1	30	20	20	
First	30	1	6	
Second	30	3	5	
Third	30	0	7	
Fourth	30	1	4	
Fifth	30	5	6	
Sixth	30	2	1	
Seventh	30	2	5	
Eighth	30	1	6	
Total	284	49	76	

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

- Sunday updates include content on applying to LO for siblings.
- 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.
- Seven school tours with the most recent on 3/2.
- Successful Kinder Stroll On Campus event which included the following menu of options:
Tangible Tour: Dive into the Waldorf curriculum by getting your hands on to and looking through materials created by Live Oak students through the grades. You will see main lesson books, handwork projects, instruments, spatial dynamics equipment and other outcomes of

student learning and practice. Our hosts can share the how, why and when of all these materials.

Kindergarten Stroll: An opportunity to visit both TK/Kindergarten classrooms and have a quick meet and greet with our two TK/Kindergarten teachers. A host will greet you at the front door of Sunflower Kindergarten. A line may form to preserve each family's exploration and connection when walking through.

Lower Grades Classroom Visit: An opportunity to go through some lower grade classrooms.

Middle School Classroom Visit: An opportunity to go through the Middle School building.

- 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.
- Transferring our enrollment forms from paper to digital integration with SchoolWise.

Educational Programming and Instruction

Immunizations

Summary: As students begin their educational journey at LOCS, we customarily welcome them in at the Kindergarten. As such, we have requirements like immunization records, for all new Kindergarten students. Also, as sixth graders transition to seventh grade, there are a set of additional immunization requirements. Moving forward, we want to continue to be compliant with all the laws and guidelines as outlined in the website [shots for schools](#). As we continue working with families and the immunization laws, we recognize that there are students in the grades and/or middle school that have a specific catch up schedule. We are happy to give reminders to families and due to the high level some families display with regards to their personal/political opinions of immunizations, I am recommending that we adopt a immunization policy that our Administrative Team can follow to ensure the highest level of follow through with holding families to be compliant with the California immunization law.

What's new?: This policy is vetted by legal (SCLS) and shared with our sister school SICS. It is comprehensive and current and allows us to follow specific information laid out in the policy as we continue using our communication practices to ensure families are compliant. Additionally, there is the option for excluding students from attending LOCS who do not meet the grade level immunization requirements.

Why is this policy important?: Like it or not, LOCS has a reputation for low immunization rates and in the past being more “loosey-goosey” with requiring proof of up to date immunizations. This is a false perception. We are and have been 100% compliant with California State Immunization Laws. With this policy, we can continue to impress upon the community that we are a public school and follow public school requirements accordingly. With the State limiting the amount of medical exemptions and significantly reducing the amount of

Doctors and allowable exemptions, schools are having to double down on their efforts to ensure a new culture of compliance since we foresee very few families having medical exemptions.

Universal Transitional Kindergarten

Next steps update:

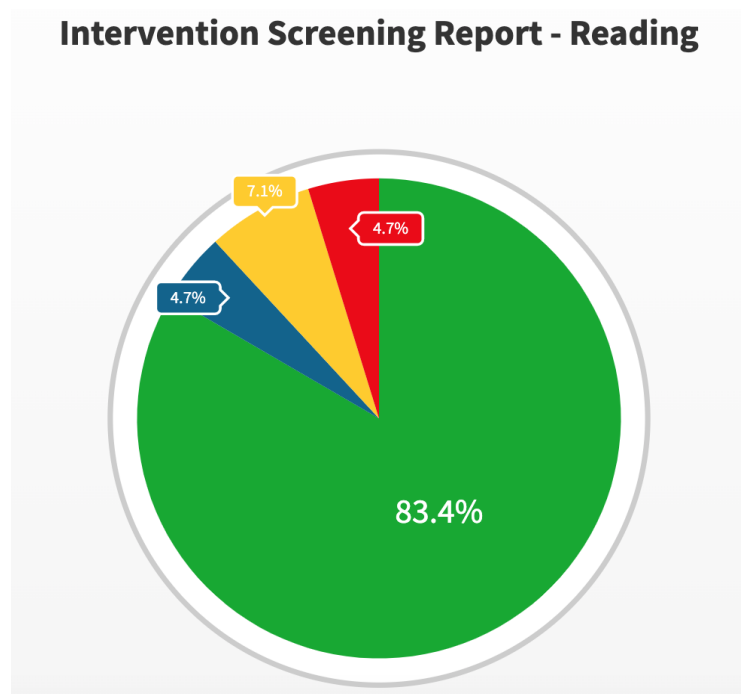
- Before having a stakeholder meeting, run the numbers of the projected lottery for current BOD policy of UTK birth range for the 22/23, 23/24, and 24/25 school years with current UTK structure.
- Quick Guide summary here: [Universal TK Quick Guide](#)
- Status Update our Application, Enrollment, and Waitlist policy on the website: **posted.**
 - Why is this important: We need to update our documents and publish so that they are available for the public.

MTSS/RTI

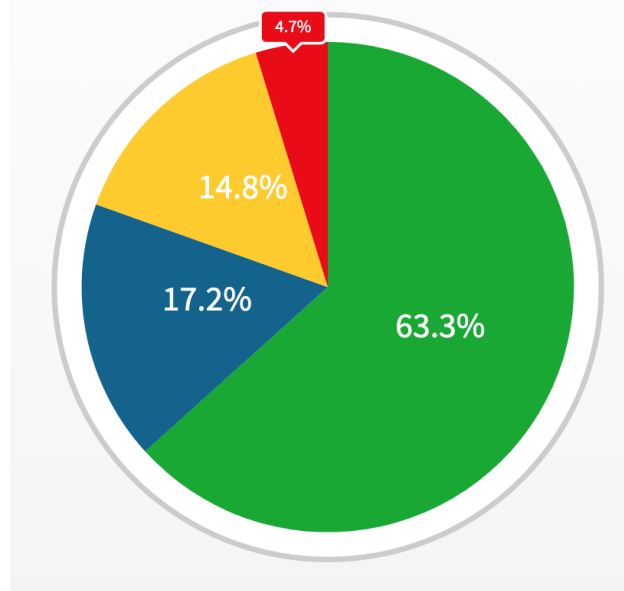
Summary:

Our academic program includes a robust Multi-Tiered System of Supports (MTSS) is a whole child approach to provide targeted interventions and support to struggling students. MTSS supports academic growth and achievement, behavior, social and emotional needs, and absenteeism. MTSS grew out of the integration of two other intervention-based frameworks: Response to Intervention (RTI), the academic side of intervention and Positive Behavior Interventions and Supports (PBIS), the behavioral side of interventions. MTSS provides a framework to respond and intervene to students in order to give them the help they need in accordance with their ability to learn.

As a component of our MTSS/RTI system, below is some comparative data for students in grades 3-8 and their ELA and Math STAR assessment.



Intervention Screening Report - Math



Data Summary Reading:

Fall 84.7, 4.9, 7.4, 3.1 Winter 83.4, 4.7, 7.1, 4.7

Data Summary Math:

Fall 60.1, 15.2, 19, 5.7 Winter 63.3, 17.2, 14.8, 4.7

Next Steps Update:

- Identify next testing schedule for Spring 21/22
Still in process
- Identify testing schedule for 22/23 academic year
Still in process
- Review Tier 2 help for ELA and Math
Overwhelming demand for ELA has created less opportunities for Math Intervention. We have added targeted tutoring (including math) once a week that takes place on Thursdays after school.
- Assess MS (grades 7 and 8) need for RTI services
Completed with the outcome of RTI services being offered in collaboration with the classroom teacher.
- Time to review classroom data/results

- Completed during the 2/17 faculty meeting

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."

COVID

Summary: With recent changes to the guidelines and recommendations of COVID protocols, we too have been in process of changing our local decisions in order to be current and up to date with our efforts in mitigating the spread of COVID.

Our goal continues to be: “all students must have access to safe and full in-person instruction and to as much instructional time as possible”.

Fortunately, the spread of COVID is diminishing from its levels that we experienced post Winter Break. According to Sonoma County data, we are hovering around 10 cases per 100k and the CDC labels our county to be in the “low risk” category or green. Below is an up to date screen grab from Sonoma County website.

COVID-19 Case Rate		
Number of new cases per 100,000 residents per day, 7 day average, 7 day lag		
Overall Case Rate	Unvaccinated Case Rate	Vaccinated Case Rate
10.8	19.7	8.6
Last Updated 3/8/2022	Last Updated 3/8/2022	Last Updated 3/8/2022

March is turning out to be a month of change. In my recent Sunday updates, I have posted in collaboration with CRT (J2 and Kim) the LOCS decision making process where we take into account a variety of factors before making any school wide COVID changes. Our most recent change was moving from requiring masks while outside to optional masks while outside. In California after March 11, 2022, the universal masking requirement for K-12 and Childcare settings will terminate. California Department of Public Health strongly recommends that students, families, faculty, staff and volunteers continue to mask in indoor school settings when the universal masking requirement lifts. We are still waiting to hear from Sonoma County Public Health and the Sonoma County Office of Education regarding their indoor masking guidelines. Currently, we are in the decision making process regarding indoor masking and below are the factors that we use in making COVID related decisions:

1. Collaborating with Sonoma County Medical Director Dr. Sundari Mase and Steve Herrington Sonoma County Superintendent on guidance and recommendations specifically for schools.
2. Staying up to date on any new guidance from Sonoma County Office of Education (SCOE), the Sonoma County Office of Public Health (SCDPH), the State of CA Department of Public Health, and the CDC.

3. Attending weekly SCDPH/ COVID Coordinator meetings.
4. Review and discuss information with our Live Oak COVID Coordinator
5. Conferring with neighbor and sister schools to compare strategies / best practices.
6. Evaluating how to best implement all the guidance given our specific school's staffing and campus.
7. Creating, implementing, and updating plans for rolling-out and upholding the mitigation strategy (e.g. staff, schedule, budget, documentation, communication, compliance, equipment, CalOSHA, HIPAA, legal consultation, and so on).
8. Staying vigilant for new guidance updates and adapting as necessary.

In addition to our recent COVID mitigation strategies listed below, we are also planning for the up and coming Spring Break.

- PCR testing on Tues and Thurs (requires enrollment with Covid Testing Today).
- Group tracing Antigen testing at school (at school given in a controlled environment)
- Over the Counter COVID tests (aka: Rapid tests or Antigen tests) taken at home or work

Spring Break: Due to the amount of travel and COVID uncertainty that families may experience during Spring Break, we are collaborating with SCOE and PCS on obtaining 9 cases of COVID tests (one test per family) to pass out before the 2022 Spring Break commences.

Our COVID positive case rate for February were 3 cases that were community exposures. For March, so far, the case rate is zero.

The efforts of the County Office of Education, along with the County Public Health Department, to promote the vaccine is producing results. As of today in Sonoma County, 88% of eligible persons are either vaccinated or partially vaccinated. Also, more specifically 47.1% of 5-11 years old are either vaccinated or partially vaccinated and 74.5% of 12-15 year olds.

Parents are still responding to our request to provide vaccination status for their students, however at a less frequent rate than in the past. This helps us on two fronts: 1. We are able to input data in order to track who does or does not have the COVID vaccination so we are prepared if Governor Newsom hands down COVID vaccination requirements for students ages 12-17 starting for the 22-23 school year. And, 2. It helps inform our school wide COVID risk analysis.

Again, once the vaccination mandate becomes part of the school's responsibility to require in order for enrollment, it is possible that requirement could have a negative impact on the enrollment of Live Oak students due to some of the community's beliefs on the topic of vaccinations. It is still unclear if there will be any medical and/or personal belief exemptions.

Next Steps/Actions Update:

- Feb 1 mandate for both paid/unpaid workers (monitoring booster status)
 - This continues, and an additional layer now exists for either unvaccinated or partially (no booster) vaccinated employees/volunteers must wear a mask even with the recent CDPH shift with indoor masks expiring on 3/11/22.

- Reporting cases to SCDPH using Statewide tool
- Continue vetting for gathering protocols (ie, class meetings outside, coffee meetings, overnight field trips).
 - Continues to happen on a weekly basis (only when there are cases to report).

The following are ongoing COVID resources:

- [Symptomatic testing options in the County](#)
- [Updated Guidance Packet](#) as of **2/04/22**
- [CDC Pediatric Vaccine Guidance here](#)
- [Pediatric vaccination information](#)
- [Live Oak COVID web page](#)

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
February 8, 2022
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:

Live Oak is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us06web.zoom.us/j/85001286630?pwd=Y2VvZ2tqUVh5VmJQZVBwS0RnUkxUZz09>

Meeting ID: 850 0128 6630 Passcode: 044104

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
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Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
February 8, 2022
6:00pm

Present:

Jessica Umphress, Board Director and Facilitator
Cortney Calahan, Board Secretary
Robert Bunce, Board Treasurer
Kristen Walter, Board Director
Stacy Ito, Board Director (arrived 6:37 pm)

Justin Tomola, Executive Director
John Azzizzi, Business Manager (left 7:38 pm)

Absent:

Christopher Fox, Board Director

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.

Live Oak Charter Board Norms

- *Be brief and respect others.*
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- *Avoid hidden agendas and springing any surprises on other members.*
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- *Don't interrupt.*
- *Express gratitude and appreciation.*

APPROVE THE AGENDA

JU moved to strike item E1; RB seconded; ayes - JU, RB, CC, KW

RB moved to approve the agenda; CC seconded; ayes - JU, RB, KW, CC

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 public comment

B. Reports

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

No public comment

1. Treasurer Report (Robert Bunce) *(5 min)*
 - a. Financials are currently in a positive position
2. Foundation Report (Jessica Umphress) *(5 min)*
 - a. Net positive compared to last year
 - b. December numbers only show parent/family contributions; Matching donation will be reflected in January numbers
 - c. Participation over years in class participation is increasing
 - d. Auction is scheduled
3. Director's Update (Justin Tomola) *(30 min)*
 - a. Enrollment
 - i. Up 3 students (265); attendance percentage is down 1%
 - ii. Enrollment is open for next year
 - iii. School tours scheduled
 - iv. Kinder Stroll - tangible tour for interested families
 - b. Educational Programming & Instruction
 - i. UTK - discussion and communication with other waldorf charters to see how this looks for them
 - ii. Multi-Tiered System of Supports (MTSS)
 - iii. Star Renaissance Benchmark testing has been completed twice
 - c. COVID
 - i. CRT FAQ emails have returned to answer community questions
 - ii. Mitigation strategies - PCR testing 2 days a week; Group tracing antigen testing; OTC COVID tests taken home or work (while supplies last)
 - iii. Many parents are responding to request for vaccination status - helps with tracing and preparation for possible state requirements
 - iv. Guidance Packet updated
 - d. Social and Emotional Learning
 - i. Have services available 5 days a week

4. Long Term Facilities Team Update (Chris Fox, Kristin Walter) (10 min)
 - a. Met with fairgrounds committee that is considering future of fairgrounds; this committee is coming up with proposal for city council about future of fairgrounds and is looking for diverse voices to chime in about fairground future
 - b. Have an upcoming meeting with Mike Parks from fairground committee to build relationship and conversation
 - c. Met with PCS trustee are shared LO narrative

5. Strategic Planning Team Update (Kristin Walter, Jessica Umphress) (5 min)
 - a. Rescheduled some meetings due to omicron
 - b. Meeting with LO staff next week
 - c. Met with 2 representatives from parent coordinators
 - d. Met with PCS board member

6. 2021/22 Mid-year LCAP update (John Azzizzi; Justin Tomola) (20 min)
 - a. Updates are highlighted in blue in the meeting packet.

C. Consent agenda (5 min)

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

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

1. Board minutes for January 11, 2022
2. Financials for January 2022
3. Plan to hold regular March 2022 board meeting using Zoom platform per AB 361

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

Public comment - none

1. IRS Form 990 (John Azzizzi) (10 min)
 - a. Formalization of audit report
 - b. No differences to report as compared to last year (except some donations and board members)
 - c. SI moved to approve Form 990; KW seconded; ayes: JU, SI, RB, KW, CC

2. 2022/23 LOCS School Calendar (Justin Tomola) (10 min)
 - a. Concern about 178 instructional days vs 180
 - b. RB moved to approve the 2022-2023 calendar; KW seconded; ayes: JU, SI, RB, KW, CC

E. The Board will consider the following for discussion:

1. Classified Salary Schedule Review (Justin Tomola)
 - a.

F. Board Development

1. Review anticipated Board openings for next year (Jessica Umphress) (30 min)
 - a. Distribution of 3-year and 2-year terms should be 4 positions of 3-year terms and 3 positions of 2-year terms; currently opposite
 - b. There are 3 positions opening in June

- i. CC (2-year term) - not reapplying
- ii. JU (2-year term) - reapplying
- iii. SI (3-year term) - reapplying
- iv. JJ (one more year, 3-year term)
- c. Discussion: Do we want a 5 or 7 person board?
 - i. 5 person board is feasible for our school size, more manageable, easier to fill positions, doesn't leave many positions to shadow for board duties (chair, treasurer, secretary); Brown Act violations more possible

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 8:34 pm

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

Minutes for the Special Meeting of the Board of Directors Live Oak Charter School
179 H St. Petaluma CA 94952
February 15, 2022
6:30pm

Mission & Program

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PRESENT

Jessica Umphress, Board Director and Facilitator
Cortney Calahan, Board Secretary
Robert Bunce, Board Director
Kristen Walter, Board Director
Stacy Ito, Board Director
Chris Fox, Board Director

OPENING - Call to order 6:43 pm

APPROVE THE AGENDA

C.F. moved to approve the agenda; K.W. seconded; ayes: JU, CC, RB, KW, SI, CF

A. Public Comment on Closed Session agenda item

- No public comment

B. CLOSED SESSION

Pursuant to Government Code 54957.6 Public Employee Contracts

- Reviewed evaluation for executive director contract renewal for 2022-2023 school year
- RB moved to renew executive director contract for 2022-2023 school year; SI seconded; ayes: JU, CC, RB, KW, SI, CF

RECONVENMENT FOR OPEN SESSION

7:00pm

C. Report out from Closed Session

- Executive director contract evaluation concluded; 1-year contract approved

D. Public Comment on Open Session Agenda items

(15 min)

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- No public comment

E. 2021/22 Board of Directors Retreat Part 2

Strategic Planning exercise (Jessica Umphress; Kristin Walter)

- Discussed strengths, weaknesses, opportunities, and constraints of and facing Live Oak Charter School

F. ADJOURNMENT 9:00 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	781,121.00	321,522.30	456,387.52	3,211.18
62- 0000- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi		17,849.00	14,890.75	4,963.59	2,005.34-
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	28,965.00	29,150.00	12,129.39	17,520.23	499.62-
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	35,257.00	32,887.00	14,547.33	21,012.81	2,673.14-
62- 3213- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	62,942.00	16,546.00		16,545.50	.50
62- 3216- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi		17,681.00	7,445.51	10,754.64	519.15-
62- 3219- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi		20,724.00	7,445.51	10,754.44	2,524.05
62- 7422- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi		7,996.00		8,033.58	37.58-
Total for Object 1100 and Expense accounts		865,412.00	923,954.00	377,980.79	545,972.31	.90
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	7,000.00	7,000.00		3,700.00	3,300.00
62- 3213- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	4,000.00				
Total for Object 1130 and Expense accounts		11,000.00	7,000.00	.00	3,700.00	3,300.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		4,955.11	3,044.89
Total for Object 1148 and Expense accounts		8,000.00	8,000.00	.00	4,955.11	3,044.89
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	37,050.00	37,050.00	13,893.64	23,156.10	.26
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	86,450.00	86,450.00	32,418.75	54,031.35	.10-
Total for Object 1300 and Expense accounts		123,500.00	123,500.00	46,312.39	77,187.45	.16
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	33,215.00	33,122.00	13,294.03	19,911.51	83.54-
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	6,720.00	31,936.00	10,647.00	8,378.43	12,910.57
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	16,835.00	16,632.00	6,887.07	9,374.49	370.44
62- 2600- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi		2,669.00	950.40	901.60	817.00
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,547.00	12,166.00	6,700.95	9,391.15	3,926.10-
62- 3214- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	18,138.00	18,267.00	7,445.52	10,754.64	66.84
62- 7425- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	44,950.00				
62- 7426- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi		6,987.00		6,772.17	214.83
Total for Object 2100 and Expense accounts		132,405.00	121,779.00	45,924.97	65,483.99	10,370.04
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi				375.00	375.00-
Total for Object 2130 and Expense accounts		.00	.00	.00	375.00	375.00-
Object 2148 - Instr Aides Sub						

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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 2148 - Instr Aides Sub							
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	1,500.00	750.00		45.00	705.00	
Total for Object 2148 and Expense accounts		1,500.00	750.00	.00	45.00	705.00	
Object 2199 - Instr Aides Oth							
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00					
62- 3218- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi		3,000.00		1,834.25	1,165.75	
Total for Object 2199 and Expense accounts		4,000.00	3,000.00	.00	1,834.25	1,165.75	
Object 2220 - Classfd Hrly Cu							
62- 0000- 0- 1110- 8200- 2220- 000- JANI	Classfd Hrly Cu,Operation	9,000.00					
Total for Object 2220 and Expense accounts		9,000.00	.00	.00	.00	.00	
Object 2300 - Classified Direc							
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	45,872.00	45,872.00	17,202.06	28,670.10	.16-	
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	76,128.00	76,128.00	28,548.00	47,580.00		
Total for Object 2300 and Expense accounts		122,000.00	122,000.00	45,750.06	76,250.10	.16-	
Object 2400 - Clerical & Offi							
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	36,500.00	36,500.00	13,687.56	22,812.60	.16-	
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	145,203.00	170,703.00	64,473.75	106,228.97	.28	
Total for Object 2400 and Expense accounts		181,703.00	207,203.00	78,161.31	129,041.57	.12	
Object 2499 - Clerical&office							
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad				422.38	422.38-	
Total for Object 2499 and Expense accounts		.00	.00	.00	422.38	422.38-	
Object 2900 - Other Classifie							
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	13,286.00	13,920.00	5,674.14	8,259.86	14.00-	
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	163,083.00	110,954.00	45,390.24	65,563.68	.08	
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	78,880.00	76,637.00	23,488.61	45,623.97	7,524.42	
Total for Object 2900 and Expense accounts		255,249.00	201,511.00	74,552.99	119,447.51	7,510.50	
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- care	Other Class Sal,Other Com	3,000.00	1,800.00		651.00	1,149.00	
Total for Object 2999 and Expense accounts		3,350.00	2,274.00	.00	775.00	1,499.00	
Object 3101 - Benefits - Strs							
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	6,269.00	6,269.00	2,350.71	3,917.85	.44	
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	120,597.00	126,831.00	51,787.80	74,703.33	339.87	

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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 3101 - Benefits - Strs (continued)						
62- 0000- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi		3,359.00	2,519.55	839.85	.40-
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	14,627.00	14,627.00	5,485.39	9,142.35	.74-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,017.00	5,017.00	2,052.27	2,964.39	.34
62- 3213- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	677.00				
62- 3213- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	10,946.00	2,800.00		2,799.50	.50
62- 3216- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi		3,079.00	1,259.73	1,819.61	.34-
62- 3219- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi		3,079.00	1,259.73	1,819.61	.34-
62- 7422- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi		1,359.00		1,359.27	.27-
Total for Object 3101 and Expense accounts		158,133.00	166,420.00	66,715.18	99,365.76	339.06

Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	8,540.00	10,445.00	3,538.98	5,111.86	1,794.16
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	8,258.00	7,534.00	3,332.79	4,814.03	612.82-
Total for Object 3201 and Expense accounts		16,798.00	17,979.00	6,871.77	9,925.89	1,181.34

Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	3,044.00	3,189.00	1,299.96	1,892.35	3.31-
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	8,362.00	8,362.00	3,135.87	5,226.45	.32-
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	10,509.00	10,509.00	3,941.01	6,568.35	.36-
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	46,232.00	33,195.00	13,444.51	19,592.60	157.89
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	1,540.00	7,356.00	2,439.27	1,919.51	2,997.22
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	33,266.00	32,922.00	12,345.84	20,576.40	.24-
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	3,810.00	1,577.79	2,147.65	84.56
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	17,441.00	17,441.00	6,540.30	10,900.50	.20
62- 2600- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi		612.00	217.71	206.54	187.75
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	2,875.00	2,797.00	1,535.22	2,151.56	889.78-
62- 3214- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	4,155.00	4,170.00	1,705.77	2,463.89	.34
62- 3218- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi		452.00		7.22	444.78
62- 7425- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	10,298.00				
62- 7426- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi		1,552.00		1,551.51	.49
62- 9033- 0- 8500- 5900- 3202- 000- care	Benefits - Pers,Other Com	18,759.00	13,130.00	5,381.24	7,485.51	263.25
Total for Object 3202 and Expense accounts		160,418.00	139,577.00	53,564.49	82,690.04	3,322.47

Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	2,563.00	2,616.00	849.64	1,267.29	499.07
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,983.00	1,789.00	800.08	1,157.21	168.29-

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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 3311 and Expense accounts		4,546.00	4,405.00	1,649.72	2,424.50	330.78	
Object 3312 - Benefits - Oasd							
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	824.00	863.00	351.81	512.13	.94-	
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,257.00	2,226.00	830.07	1,395.81	.12	
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,723.00	2,723.00	1,020.33	1,702.65	.02	
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	12,285.00	8,027.00	3,210.37	4,797.36	19.27	
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	418.00	1,991.00	660.15	519.49	811.36	
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	9,569.00	10,225.00	3,856.14	6,394.93	26.07-	
62- 0000- 0- 1110- 8200- 3312- 000- JANI	Benefits - Oasd,Operation	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	1,031.00	426.96	581.17	22.87	
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	4,519.00	4,519.00	1,693.44	2,825.88	.32-	
62- 2600- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi		166.00	58.86	55.89	51.25	
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	778.00	757.00	415.44	582.23	240.67-	
62- 3214- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	1,124.00	1,128.00	461.61	666.77	.38-	
62- 3218- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi		186.00		113.73	72.27	
62- 3218- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o		8.00		7.68	.32	
62- 7425- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	2,787.00					
62- 7426- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi		420.00		419.86	.14	
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	5,063.00	4,703.00	1,368.66	2,796.41	537.93	
Total for Object 3312 and Expense accounts		43,971.00	38,995.00	14,353.84	23,371.99	1,269.17	
Object 3331 - Benefits - Medi							
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	519.00	519.00	194.85	323.49	.66	
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	10,997.00	11,045.00	4,450.85	6,464.04	130.11	
62- 0000- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi		273.00	205.20	68.40	.60-	
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,210.00	1,210.00	455.04	755.28	.32-	
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	429.00	426.00	174.15	252.22	.37-	
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	464.00	418.00	187.13	270.64	39.77-	
62- 3213- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	58.00					
62- 3213- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	938.00	230.00		229.56	.44	
62- 3216- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi		252.00	102.51	148.92	.57	
62- 3219- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi		252.00	102.51	148.98	.51	
62- 7422- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi		116.00		116.49	.49-	
Total for Object 3331 and Expense accounts		14,615.00	14,741.00	5,872.24	8,778.02	90.74	
Object 3332 - Benefits - Medi							
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	193.00	202.00	82.26	119.75	.01-	

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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- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	528.00	521.00	194.13	326.43	.44
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	637.00	637.00	238.59	398.19	.22
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	2,756.00	1,877.00	750.75	1,121.94	4.31
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	98.00	466.00	154.35	121.49	190.16
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,354.00	2,391.00	901.89	1,495.67	6.56-
62- 0000- 0- 1110- 8200- 3332- 000- JAN1	Benefits - Medi,Operation	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	241.00	99.90	135.97	5.13
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,057.00	1,057.00	396.09	660.93	.02-
62- 2600- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi		39.00	13.77	13.08	12.15
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	182.00	177.00	97.20	136.22	56.42-
62- 3214- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	263.00	264.00	108.00	156.00	
62- 3218- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi		43.00		26.62	16.38
62- 3218- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o		2.00		1.79	.21
62- 7425- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	652.00				
62- 7426- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi		98.00		98.22	.22-
62- 9033- 0- 8500- 5900- 3332- 000- care	Benefits - Medi,Other Com	1,184.00	1,100.00	320.12	654.04	125.84
Total for Object 3332 and Expense accounts		10,284.00	9,120.00	3,357.05	5,466.34	296.61
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,582.00	1,718.10	2,863.50	.40
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	147,803.00	151,589.00	63,397.68	88,213.27	21.95-
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		3,818.00	2,863.44	954.48	.08
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,691.00	4,008.96	6,681.60	.44
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,493.00	5,490.00	2,247.15	3,243.31	.46-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00	3,025.02	4,369.43	.45-
62- 3213- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,274.00	2,547.00		2,547.37	.37-
62- 3216- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		3,183.00	1,431.81	1,750.95	.24
62- 3219- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		3,183.00	1,431.81	1,750.78	.41
62- 7422- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio		2,071.00		2,071.11	.11-
Total for Object 3401 and Expense accounts		191,237.00	194,548.00	80,123.97	114,445.80	21.77-
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,626.00	7,626.00	2,863.62	4,762.20	.18
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,733.00	5,733.00	2,149.74	3,582.90	.36
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	23,883.00	16,858.00	7,673.05	9,185.20	.25-
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	22,950.00	22,872.00	8,580.87	14,290.95	.18

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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 3402 - H & W Benefits (continued)						
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	9,514.00	9,514.00	3,567.69	5,946.15	.16
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	15,190.00	18,054.00	7,818.58	10,235.48	.06-
Total for Object 3402 and Expense accounts		84,896.00	80,657.00	32,653.55	48,002.88	.57
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	440.00	179.00	67.32	102.16	9.52
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	10,828.00	3,809.00	1,534.83	2,096.40	177.77
62- 0000- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio		94.00	70.56	23.52	.08-
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	1,027.00	417.00	156.78	237.98	22.24
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	364.00	147.00	59.98	76.59	10.43
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	393.00	144.00	64.53	82.33	2.86-
62- 3213- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	49.00				
62- 3213- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	796.00	79.00		79.06	.06-
62- 3216- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio		87.00	35.46	51.48	.06
62- 3219- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio		87.00	35.46	51.43	.11
62- 7422- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio		40.00		44.37-	84.37
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	5,083.00	2,024.92	2,625.18	432.90
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	163.00	70.00	28.35	41.27	.38
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	448.00	180.00	66.96	102.26	10.78
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	540.00	220.00	82.26	125.78	11.96
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	2,338.00	647.00	258.82	349.17	39.01
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	82.00	161.00	53.19	24.25	83.56
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,999.00	825.00	311.04	476.76	37.20
62- 0000- 0- 1110- 8200- 3502- 000- JANI	Benefits - Sui,Operations	111.00				
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	4.00	2.00			2.00
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	207.00	83.00	34.47	46.91	1.62
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	897.00	364.00	136.62	207.49	19.89
62- 2600- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio		13.00	4.77	4.53	3.70
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	154.00	61.00	33.48	46.92	19.40-
62- 3214- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	223.00	91.00	37.26	53.82	.08-
62- 3218- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio		15.00		9.19	5.81
62- 3218- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot		1.00		.62	.38
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				

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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 3502 - Benefits - Sui (continued)							
62- 7426- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio		34.00		33.84	.16	
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	1,004.00	379.00	110.43	225.56	43.01	
Total for Object 3502 and Expense accounts		8,723.00	3,146.00	1,157.65	1,729.96	258.39	
Object 3601 - Benefits - Wcom							
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	626.00	626.00	234.72	391.20	.08	
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	12,676.00	13,445.00	5,433.66	7,859.12	152.22	
62- 0000- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi		336.00	251.64	83.88	.48	
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,461.00	1,461.00	547.92	913.20	.12-	
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	501.00	501.00	205.02	296.14	.16-	
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	609.00	556.00	245.79	355.03	44.82-	
62- 3213- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	68.00					
62- 3213- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	1,093.00	280.00		279.60	.40	
62- 3216- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi		308.00	125.82	181.74	.44	
62- 3219- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi		308.00	125.82	181.74	.44	
62- 7422- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi		136.00		135.78	.22	
Total for Object 3601 and Expense accounts		17,034.00	17,957.00	7,170.39	10,677.43	109.18	
Object 3602 - Benefits - Wcom							
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	225.00	235.00	95.85	139.54	.39-	
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	617.00	617.00	231.30	385.50	.20	
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	775.00	775.00	290.70	484.50	.20-	
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	3,410.00	2,449.00	991.71	1,451.56	5.73	
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	113.00	543.00	179.91	141.58	221.51	
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,453.00	2,885.00	1,089.63	1,802.45	7.08-	
62- 0000- 0- 1110- 8200- 3602- 000- JANI	Benefits - Wcom,Operation	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	281.00	116.37	158.41	6.22	
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,287.00	1,287.00	482.49	804.15	.36	
62- 2600- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi		45.00	16.11	15.24	13.65	
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	212.00	206.00	113.22	158.68	65.90-	
62- 3214- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	307.00	308.00	125.82	181.74	.44	
62- 3218- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi		51.00		31.00	20.00	
62- 3218- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o		2.00		2.10	.10-	
62- 7425- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	760.00					
62- 7426- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi		114.00		114.47	.47-	
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	1,384.00	1,326.00	396.99	782.10	146.91	

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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 3602 and Expense accounts		11,986.00	11,130.00	4,130.10	6,653.02	346.88
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		80.27	419.73
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		374.44	625.56
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	454.71	1,045.29
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	2,500.00			2,500.00
Total for Object 4300 and Expense accounts		1,500.00	3,000.00	.00	.00	3,000.00
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	9,205.00			9,205.00
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		550.47	199.53
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	6,000.00	6,000.00		3,226.00	2,774.00
62- 0000- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	50.00	50.00		35.31	14.69
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		1,826.03	573.97
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	500.00	500.00		397.28	102.72
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		409.11	90.89
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		1,196.76	303.24
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		772.28	227.72
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,000.00	1,000.00		900.30	99.70
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	6,318.00	9,205.00			9,205.00
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,000.00	1,000.00		1,000.00	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,000.00	1,000.00		855.54	144.46
Total for Object 4310 and Expense accounts		18,650.00	18,650.00	.00	13,564.90	5,085.10
Object 4340 - Computer Sftwar						
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	500.00	500.00		103.90	396.10
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	1,100.00	1,100.00		236.25	863.75

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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 4340 and Expense accounts		1,600.00	1,600.00	.00	340.15	1,259.85
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	7,000.00	7,000.00		3,359.94	3,640.06
Total for Object 4350 and Expense accounts		7,000.00	7,000.00	.00	3,359.94	3,640.06
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	4,500.00	4,500.00		3,332.61	1,167.39
Total for Object 4370 and Expense accounts		4,500.00	4,500.00	.00	3,332.61	1,167.39
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		585.79	614.21
62- 0000- 0- 1110- 1000- 4390- 000- 2nd1	Other Supplies,Instructio	800.00	800.00		185.86	614.14
62- 0000- 0- 1110- 1000- 4390- 000- 3RD1	Other Supplies,Instructio	800.00	800.00		267.63	532.37
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
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		276.11	723.89
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				
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	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		58.01	691.99
62- 0000- 0- 1110- 1000- 4390- 000- MJSC	Other Supplies,Instructio	500.00	500.00		314.62	185.38
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	4,000.00		249.30	3,750.70
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		73.55	926.45
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		2,403.73	1,596.27
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	1,000.00	1,000.00		610.81	389.19
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	4,000.00	4,000.00		519.64	3,480.36
62- 0000- 0- 1110- 8200- 4390- 000- FUND	Other Supplies,Operations		4,000.00		4,366.71	366.71-
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00		2,579.24	1,420.76
62- 3213- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio		1,200.00		547.81	652.19
62- 3213- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations		4,000.00		2,658.83	1,341.17
62- 3217- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio		5,644.00		3,840.11	1,803.89
62- 7425- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio		1,821.00		1,092.11	728.89

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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 4390 - Other Supplies (continued)						
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		796.56	3,203.44
62- 9090- 0- 0000- 8300- 4390- 000- 0000	Other Supplies,Security,U	1,000.00			121.52	121.52-
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R		1,000.00		1,287.19	287.19-
Total for Object 4390 and Expense accounts		42,700.00	52,565.00	.00	24,089.47	28,475.53
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- MJSC	Inventory Suppl,Instructi	1,000.00	1,000.00			1,000.00
62- 9038- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi				11,890.04	11,890.04-
Total for Object 4400 and Expense accounts		8,000.00	8,000.00	.00	11,890.04	3,890.04-
Object 4710 - Food Purchases						
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	300.00	550.00		365.00	185.00
Total for Object 4710 and Expense accounts		300.00	550.00	.00	365.00	185.00
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	190.00	190.00		230.80	40.80-
62- 0000- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	6,500.00			222.00	222.00-
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		359.20	49.20-
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi		6,500.00		4,560.00	1,940.00
Total for Object 5200 and Expense accounts		8,500.00	8,500.00	.00	5,527.00	2,973.00
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		18,081.81	10,918.19
Total for Object 5520 and Expense accounts		29,000.00	29,000.00	.00	18,081.81	10,918.19
Object 5530 - Water						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	15,000.00	15,000.00		9,327.54	5,672.46
Total for Object 5530 and Expense accounts		15,000.00	15,000.00	.00	9,327.54	5,672.46
Object 5550 - Laundry And Cle						

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 5550 - Laundry And Cle						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation		27,800.00		18,300.00	9,500.00
62- 3213- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation		51,200.00		31,822.00	19,378.00
Total for Object 5550 and Expense accounts		.00	79,000.00	.00	50,122.00	28,878.00
Object 5560 - Waste Disposal						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	6,500.00	6,500.00		5,299.75	1,200.25
Total for Object 5560 and Expense accounts		6,500.00	6,500.00	.00	5,299.75	1,200.25
Object 5570 - Pest Control						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R		1,500.00		1,160.00	340.00
Total for Object 5570 and Expense accounts		.00	1,500.00	.00	1,160.00	340.00
Object 5590 - Other Housekeep						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation		5,000.00		2,426.00	2,574.00
Total for Object 5590 and Expense accounts		.00	5,000.00	.00	2,426.00	2,574.00
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		286.83	3,713.17
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		6,197.76	3,102.24
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	180,000.00		120,411.00	59,589.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,298.00	16,298.00		10,240.48	6,057.52
Total for Object 5600 and Expense accounts		209,598.00	209,598.00	.00	137,136.07	72,461.93
Object 5630 - Repairs						
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	7,500.00		3,290.68	4,209.32
Total for Object 5630 and Expense accounts		7,500.00	7,500.00	.00	3,290.68	4,209.32
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	22,802.00			22,802.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	4,000.00	4,000.00		235.00	3,765.00
62- 0000- 0- 1110- 1000- 5800- 000- MUSC	Other Svcs & Op,Instructi	1,500.00	1,500.00		300.00	1,200.00
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	27,500.00	27,500.00		752.00	26,748.00
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	16,000.00	16,000.00		9,790.00	6,210.00
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation	4,000.00				

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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 5800 - Other Svcs & Op (continued)						
62- 0000- 0- 1110- 8200- 5800- 000- JANI	Other Svcs & Op,Operation	21,000.00				
62- 0000- 0- 1110- 8200- 5800- 000- PORT	Other Svcs & Op,Operation	2,500.00				
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00		35.25	714.75
62- 3212- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation		176.00		555.80	731.80
62- 3213- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation		11,421.00		7,032.78	4,388.22
62- 3218- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi		12,146.00		10,421.50	1,724.50
62- 6230- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				3,129.45	3,129.45
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	5,000.00	5,000.00		297.00	4,703.00
Total for Object 5800 and Expense accounts		108,670.00	102,943.00	.00	33,420.78	69,522.22
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
Object 5821 - Audit Costs						
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	12,500.00	12,500.00		12,896.00	396.00
Total for Object 5821 and Expense accounts		12,500.00	12,500.00	.00	12,896.00	396.00
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		1,185.00	1,065.00

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 5862 and Expense accounts						1,065.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	2,880.00	2,880.00		2,205.60	674.40
Total for Object 5911 and Expense accounts						674.40
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,150.00	13,150.00		12,159.11	990.89
Total for Object 5940 and Expense accounts						990.89
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		520.28	1,729.72
Total for Object 5950 and Expense accounts						1,729.72
Object 6900 - Depr Exp						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	1,757.00	1,757.00		1,172.00	585.00
Total for Object 6900 and Expense accounts						585.00
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
Total for Object 7141 and Expense accounts						140,000.00
Object 8011 - Revenue Limit S						
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
62- 0000- 0- 0000- 0000- 8011- 000- 0000	Revenue Limit S,Unrestric	805,459.00	773,929.00		542,300.00	231,629.00
Total for Object 8011 and Revenue accounts						231,629.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	54,358.00	50,722.00		27,877.00	22,845.00
Total for Object 8012 and Revenue accounts						22,845.00
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				28,537.00-	28,537.00
Total for Object 8019 and Revenue accounts						28,537.00-
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,582,182.00	1,455,500.00		912,129.00	543,371.00
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						507,760.00
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,748.00	16,164.00		10,367.00	5,797.00

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	
Object 8290 - All Other Feder (continued)						
62- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II		176.00-	79.00-	97.00-	
62- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III	96,841.00	90,303.00	29,048.61	61,254.39	
62- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III	24,210.00	24,228.00		24,228.00	
62- 3216- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER		24,590.00		24,590.00	
62- 3217- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO GEER		5,644.00		5,644.00	
62- 3218- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER		16,030.00		16,030.00	
62- 3219- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER		27,633.00		27,633.00	
Total for Object 8290 and Revenue accounts		137,799.00	204,416.00	39,336.61	165,079.39	
Object 8550 - Mandated Cost R						
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	4,678.00	4,798.00	4,798.00		
Total for Object 8550 and Revenue accounts		4,678.00	4,798.00	4,798.00	.00	
Object 8560 - State Lottery R						
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	40,769.00	41,338.00	20,760.95	20,577.05	
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		607.00-	607.04-	.04	
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	13,318.00	16,485.00	317.10	16,167.90	
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		280.00-	279.76-	.24-	
Total for Object 8560 and Revenue accounts		54,087.00	56,936.00	20,191.25	36,744.75	
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		50,000.00	32,000.00	18,000.00	
62- 6266- 0- 0000- 0000- 8590- 000- 0000	All Other State,Ed Effect		64,768.00	51,814.00	12,954.00	
62- 7422- 0- 0000- 0000- 8590- 000- 0000	All Other State,IPI Grant		11,718.00	11,718.00		
62- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant		41.00-	40.80-	.20-	
62- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO parap			.20-	.20	
Total for Object 8590 and Revenue accounts		840.00	127,285.00	95,491.00	31,794.00	
Object 8660 - Interest						
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	8,500.00	8,500.00	3,184.23	5,315.77	
Total for Object 8660 and Revenue accounts		8,500.00	8,500.00	3,184.23	5,315.77	
Object 8677 - Interagency Svc						
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	109,751.00	109,751.00	49,400.34	60,350.66	
Total for Object 8677 and Revenue accounts		109,751.00	109,751.00	49,400.34	60,350.66	

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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	
Object 8689 - All Other Fees						
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	130,000.00	130,000.00	46,923.12	83,076.88	
Total for Object 8689 and Revenue accounts		130,000.00	130,000.00	46,923.12	83,076.88	
Object 8699 - All Other Local						
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	8,000.00	8,000.00	9,756.46	1,756.46-	
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	476,700.00	493,414.46	16,714.46-	
Object 8980 - Contribute From						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	2,964.00-	2,871.00		2,871.00	
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch	3,464.00	3,871.00-		3,871.00-	
62- 9038- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Grants -	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,			948,327.38	948,327.38	
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	948,327.38	
Object 9790 - Undesignated/un						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	615,395.00	884,791.00			
62- 2600- 0- - - 9790- -	Undesignated/un,ELO Progr		46,456.00			
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect		58,268.00			
Total for Object 9790 and Ending Balance accounts		615,395.00	989,515.00	.00	.00	
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	

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

Total for Org 012 - Live Oak Charter School						
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Budgeted	803,650.00	3,398,537.00		3,212,672.00	989,515.00	
Actual	803,649.92	2,242,119.01	948,327.38	1,823,026.92	274,414.63	

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	Revenue Limit St Aid-curr Year	805,459.00	773,929.00	542,300.00	231,629.00	70.07
8012	EPA State Aid	54,358.00	50,722.00	27,877.00	22,845.00	54.96
8019	Revenue Limit St Aid-prior Yrs			28,537.00-	28,537.00	NO BDGT
8096	In Lieu Of Property Taxes	1,582,182.00	1,455,500.00	947,740.00	507,760.00	65.11
Total LCFF Revenue Sources		2,441,999.00	2,280,151.00	1,489,380.00	790,771.00	65.32
Federal Revenue						
8290	All Other Federal Revenues	137,799.00	204,416.00	39,336.61	165,079.39	19.24
Total Federal Revenue		137,799.00	204,416.00	39,336.61	165,079.39	19.24
Other State Revenues						
8550	Mandated Cost Reimbursements	4,678.00	4,798.00	4,798.00		100.00
8560	State Lottery Revenue	54,087.00	56,936.00	20,191.25	36,744.75	35.46
8590	All Other State Revenues	840.00	127,285.00	95,491.00	31,794.00	75.02
Total Other State Revenues		59,605.00	189,019.00	120,480.25	68,538.75	63.74
Other Local Revenue						
8660	Interest	8,500.00	8,500.00	3,184.23	5,315.77	37.46
8677	Interagency Svcs Between Lea's	109,751.00	109,751.00	49,400.34	60,350.66	45.01
8689	All Other Fees & Contracts	130,000.00	130,000.00	46,923.12	83,076.88	36.09
8699	All Other Local Revenues	13,500.00	476,700.00	493,414.46	16,714.46-	103.51
Total Other Local Revenue		261,751.00	724,951.00	592,922.15	132,028.85	81.79
Total Year To Date Revenues		2,901,154.00	3,398,537.00	2,242,119.01	1,156,417.99	65.97

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	865,412.00	923,954.00	377,980.79	545,972.31	.90	59.09
1130	Teachers' Sals Extra Assignmnt	11,000.00	7,000.00		3,700.00	3,300.00	52.86
1148	Teacher Substitutes	8,000.00	8,000.00		4,955.11	3,044.89	61.94
1300	Cert Suprvrsr's & Admins' Sal	123,500.00	123,500.00	46,312.39	77,187.45	.16	62.50
Total Certificated Salaries		1,007,912.00	1,062,454.00	424,293.18	631,814.87	6,345.95	59.47
Classified Salaries							
2100	Instructional Aides' Salaries	132,405.00	121,779.00	45,924.97	65,483.99	10,370.04	53.77
2130	Instr Aides - Extra Assignmnt				375.00	375.00-	NO BDGT
2148	Instr Aides Subs - Schl Bus	1,500.00	750.00		45.00	705.00	6.00

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

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2199	Instr Aides Oth Miscellaneous	4,000.00	3,000.00		1,834.25	1,165.75	61.14
2220	Classfd Hrly Custodial	9,000.00					NO BDGT
2300	Classified Director	122,000.00	122,000.00	45,750.06	76,250.10	.16-	62.50
2400	Clerical & Office Salaries	181,703.00	207,203.00	78,161.31	129,041.57	.12	62.28
2499	Clerical&office Other Misc.				422.38	422.38-	NO BDGT
2900	Other Classified Salaries	255,249.00	201,511.00	74,552.99	119,447.51	7,510.50	59.28
2999	Other Class Sals Other Misc.	3,350.00	2,274.00		775.00	1,499.00	34.08
	Total Classified Salaries	709,207.00	658,517.00	244,389.33	393,674.80	20,452.87	59.78
Employee Benefits							
3101	Benefits - Strs / Certificated	158,133.00	166,420.00	66,715.18	99,365.76	339.06	59.71
3201	Benefits - Pers / Certificated	16,798.00	17,979.00	6,871.77	9,925.89	1,181.34	55.21
3202	Benefits - Pers / Classified	160,418.00	139,577.00	53,564.49	82,690.04	3,322.47	59.24
3311	Benefits - Oasdi/ Certificated	4,546.00	4,405.00	1,649.72	2,424.50	330.78	55.04
3312	Benefits - Oasdi/ Classified	43,971.00	38,995.00	14,353.84	23,371.99	1,269.17	59.94
3331	Benefits - Medicare / Cert.	14,615.00	14,741.00	5,872.24	8,778.02	90.74	59.55
3332	Benefits - Medicare / Class.	10,284.00	9,120.00	3,357.05	5,466.34	296.61	59.94
3401	H & W Benefits - Certificated	191,237.00	194,548.00	80,123.97	114,445.80	21.77-	58.83
3402	H & W Benefits - Classified	84,896.00	80,657.00	32,653.55	48,002.88	.57	59.51
3501	Benefits - Sui / Certificated	13,897.00	5,083.00	2,024.92	2,625.18	432.90	51.65
3502	Benefits - Sui / Classified	8,723.00	3,146.00	1,157.65	1,729.96	258.39	54.99
3601	Benefits - Wcomp/ Certificated	17,034.00	17,957.00	7,170.39	10,677.43	109.18	59.46
3602	Benefits - Wcomp/ Classified	11,986.00	11,130.00	4,130.10	6,653.02	346.88	59.78
	Total Employee Benefits	736,538.00	703,758.00	279,644.87	416,156.81	7,956.32	59.13
Books and Supplies							
4110	Textbooks	500.00	500.00			500.00	
4210	Books Other Than Textbooks	1,500.00	1,500.00		454.71	1,045.29	30.31
4300	Materials & Supplies	1,500.00	3,000.00			3,000.00	
4310	Instructional Mat'ls&supplies	18,650.00	18,650.00		13,564.90	5,085.10	72.73
4340	Computer Sftware & Related Exp	1,600.00	1,600.00		340.15	1,259.85	21.26
4350	Office Supplies	7,000.00	7,000.00		3,359.94	3,640.06	48.00
4370	Custodial Supplies	4,500.00	4,500.00		3,332.61	1,167.39	74.06
4390	Other Supplies	42,700.00	52,565.00		24,089.47	28,475.53	45.83
4400	Inventory Supplies	8,000.00	8,000.00		11,890.04	3,890.04-	148.63
4710	Food Purchases For Food Servc	300.00	550.00		365.00	185.00	66.36
	Total Books and Supplies	86,250.00	97,865.00	.00	57,396.82	40,468.18	58.65

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 March 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5200	Travel & Conferences	8,500.00	8,500.00		5,527.00	2,973.00	65.02
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		18,081.81	10,918.19	62.35
5530	Water	15,000.00	15,000.00		9,327.54	5,672.46	62.18
5550	Laundry And Cleaning		79,000.00		50,122.00	28,878.00	63.45
5560	Waste Disposal	6,500.00	6,500.00		5,299.75	1,200.25	81.53
5570	Pest Control		1,500.00		1,160.00	340.00	77.33
5590	Other Housekeeping Services		5,000.00		2,426.00	2,574.00	48.52
5600	Rentals And Leases	209,598.00	209,598.00		137,136.07	72,461.93	65.43
5630	Repairs	7,500.00	7,500.00		3,290.68	4,209.32	43.88
5632	Copier Repairs & Maintenance	2,000.00	2,000.00			2,000.00	
5800	Other Svcs & Oper Expenditures	108,670.00	102,943.00		33,420.78	69,522.22	32.47
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		12,896.00	396.00-	103.17
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 Svcs	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		1,185.00	1,065.00	52.67
5911	Telephone	2,880.00	2,880.00		2,205.60	674.40	76.58
5940	Internet	13,150.00	13,150.00		12,159.11	990.89	92.46
5950	Postage	2,250.00	2,250.00		520.28	1,729.72	23.12
	Total Services and Other Operating Expenditures	468,548.00	548,321.00	.00	322,811.62	225,509.38	58.87
6600 - 6999							
6900	Depreciation Expense	1,757.00	1,757.00		1,172.00	585.00	66.70
	Total 6600 - 6999	1,757.00	1,757.00	.00	1,172.00	585.00	66.70
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	3,212,672.00	948,327.38	1,823,026.92	441,317.70	56.74

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through March 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,131,577.37	167,554.43	1,299,131.80
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	114,809.96-	
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-	1,172.00-	42,609.44-
	Total Assets	1,693,315.08	383,278.72-	1,310,036.36
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	1,880.25-	753.82-
9556	Workers Comp Ins Liability	2,471.00-	2,568.55-	5,039.55-
9557	Sdi Clearing (ee Contributions)		.01-	.01-
9570	Blue Cross Clearing		3,064.00-	3,064.00-
9571	Kaiser Insurance Clearing		16,659.05-	16,659.05-
9573	Dental Insurance Clearing		1,139.12-	1,139.12-
9575	Life Insurance Clearing		90.73-	90.73-
9577	Other H&w Insurance Clearing		20.37-	20.37-
9669	Other General Long-term Debt	463,200.00	463,200.00-	
	Total Liabilities	889,665.16	802,370.81-	87,294.35
	Calculated Fund Balance	803,649.92	419,092.09	1,222,742.01
Beginning Fund Balance				
9791	Beginning Balance	803,649.92		803,649.92
	Beginning Fund Balance Proof	.00	419,092.09	419,092.09
Change in Fund Balance - Excess Revenues (Expenditures)			419,092.09	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 Reserve For Encumbrances		948,327.38
Other Designations		

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

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through March 2022				
Description		Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance % of Budget
Memo Only - Ending Fund Balance Accounts (continued)						
		Adopted		Revised		
Other Designations (continued)						
9790	Undesignated/unappropriated	615,395.00		989,515.00		

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through March 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,901,154.00	3,398,537.00		2,242,119.01	1,156,417.99	65.97
B. Expenditures	3,150,212.00	3,212,672.00	948,327.38	1,823,026.92	441,317.70	56.74
C. Subtotal (Revenue LESS Expense)	249,058.00-	185,865.00		419,092.09	715,100.29	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	249,058.00-	185,865.00		419,092.09	715,100.29	
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	989,515.00		1,222,742.01		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	615,395.00	989,515.00				
Other				948,327.38		



Live Oak Charter School

Second Interim Report

July 1, 2021 through January 31, 2022

March 8, 2022 Board Meeting

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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 January 31st, and projects financial activity through the end of the fiscal year.

The School's administration prepared the Second Interim Budget revision based on the best information available and/or known at the time including actual financial results through Feb 28, 2022. For purposes of the Second Interim Report actual results will be reported through January 31, 2022 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Feb 2022) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

Significant Changes Since the First Interim Financial Report and Other Updates

State Budget:

- In January, Governor Newsom released the preliminary 2022–23 Budget which begins the six-month process of enacting a new state spending plan, which culminates in the final state budget due in June 2022. The Governor's 2022-23 budget proposal for LCFF Funding includes Department of Finance cost of living adjustments (COLA) of 5.33% in 2022-23 and 3.61% for 2023-24.
- LCFF Funding Legislation: There are various bills pending in the state legislature that would significantly benefit charter schools by altering the current hold-harmless provisions (which currently exclude charter schools) and/or funding schools based on enrollment rather than ADA. Of particular interest to charter schools is SB 579 which, as currently written would retroactively apply hold-harmless ADA levels from 20-21 to 21-22 and 22-23 for charter schools (districts already benefit from hold-harmless provisions. The school has NOT included any of these assumptions into its ADA and LCFF funding estimates, but rather has prepared back-up exhibits showing the positive impact on school revenues.

21-22 Revised Operating Budget and MYP

- 21-22 Revenue and Expense estimates were updated to reflect changes based on known changes to date. Overall there were only a few changes. Areas where we expect to come in under budget but do not have clear confidence have not been updated allowing for a fair bit of additional contingency for unexpected situations or expenditures. Details are documented in the relevant sections which follow.
- Projections for the 22-23 and 23-24 MYP were updated based on the best information available at the time of this report.
 - Revenue (vs. 1st Int): The only revenue assumptions changed were LCFF projections

based on the revised COLA included in the January Budget. This resulted in additional LCFF revenues of \$65.7K for 22-23 and \$80.6K for 23-24

- Expenditures (vs. 1st Int): Total expenditures: 22-23 +\$52.6K; 23-24 +\$52.9K
 - Salaries and Benefits: 22-23 +\$23.7K; 23-24 + \$22.8K. Adjustments were made for additional expected FTE related to the Universal Meal Program and revised classified staff and certificated admin salary increases. In the adopted budget and 1st Interim, the MYP already assumed a reduction in RTI aide staffing from 3 down to 1 to reflect the drying up of one-time funding. The school will evaluate funding and aide staffing assumptions based on the upcoming May Revise as well as other pending legislation to determine if it can maintain RTI aide staffing levels at 21-22 levels.
 - Supplies and Operating Expenses: 22-23 +\$28.9K; 23-24 + \$30.1K. These changes are primarily related to increased levels of district-provided SpEd services (one-on-one aides) and nursing services which are expected to continue through the MYP period. Increased expenses are expected to be offset somewhat by increased credits from the growth in per-pupil SpEd revenue included in the governor's budget proposal.

Program Notes:

- Expanded Learning Opportunity Program
 - Included in the final state budget was new funding for an Expanded Learning Opportunity Program (ELOP) 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 evaluating the feasibility of implementing a full-fledged ELO Program. For purposes of this MYP the school has not included revenue or cost projections for the ELOP (expected to offset for net impact of \$0; the school would not implement the program otherwise as it is not in the position of being able to subsidize from GenEd funds the operation of such a program). We have currently assumed the continued operation of the schools current After School program which is also operated as a break-even program.
- Universal PreK Planning Grant / Universal Transitional Kindergarten
 - The school has received a preliminary allocation of \$53,779. This is not included in the current budget. Projected costs are expected to offset the additional revenue.
- Other Programs

The school has factored in the operation of the other programs included in the 21-22 Budget Act into the Interim Budget and MYP. These were mostly already included in the 1st Interim Revised Budget except as discussed above:

 - Educator Effectiveness Block Grant (21-26)
 - Expanded / Universal Meal Mandate

Enrollment / ADA

- The school has retained the more conservative Enrollment and ADA assumptions from the 1st Interim, so there has been no change in these projections. The school is evaluating current outreach activities as well as evaluating current class sizes to determine the best enrollment level for the school and opportunities to return enrollment to pre-pandemic levels if class sizes are increased to former levels.

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, as well as internal projections of Enrollment, ADA, and salary actions:

Planning Factors / Assumptions	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA (DOF)	2.31%	1.70%	5.33%	3.61%	3.64%
Funded/Estimated COLA (SSC Estimate)	0.00%	5.07%	5.33%	3.61%	3.64%
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	\$18.13	\$18.78	\$19.46
Enrollment	n/a	261	268	270	270
ADA	278.77	253.61	256.75	258.66	258.66
Average Annual Projected Salary Increase	1.60%	2.5%-3.4%	2.5%-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 \$35.3K above the 1st Interim. This represents two additional local grants that the school has received since we reported at 1st Interim. Applicable additional costs have also been included. Note: the CF grant covered some expenditures that were recorded in 20-21.
- MYP: As discussed above, revised COLA estimates resulted in an expected increase in LCFF revenue for the same level of ADA:

LCFF Revenue Comparison vs 1st Int	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- LCFF Revenue 2nd Interim	2,280,151	2,435,272	2,537,985
- LCFF Revenue 1st Interim	<u>2,280,151</u>	<u>2,369,603</u>	<u>2,457,409</u>
Variance	-	65,669	80,576
Cumulative - MYP			146,245

- Enrollment / ADA
 - The school has not changed its ADA projections from 1st Interim. Through February 25th, year to date ADA is 252.30 compared to the 253.61 included in our budget. We expect the last two months of attendance prior to P-2 to improve significantly with the waning of the most recent Omicron wave of the Covid pandemic.
 - As discussed above, there are several bills pending in the state legislature as well as internal efforts to evaluate class sizes and enrollment levels. The below exhibit lays out the potential impacts of increasing enrollment and, separately, the potential impact of SB 579 hold-harmless provisions. Note that funding the LCFF based on enrollment instead of ADA would have a similar impact to the 30 class size scenario

below while holding class size to an average of 28. Either of these scenarios would result in a significant benefit to the school's finances and allow for greater student support staffing levels and flexibility.

Scenario Analysis ADA/LCFF Revenue			
ADA Comparison vs 1st Int	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- ADA 2nd Interim	253.61	256.75	258.66
- ADA 30 Class Size	253.61	272.07	272.07
Vs 2nd Int	0.00	15.32	13.41
- ADA SB579 (19-20 / 20-21 Hold Harmless)	278.77	278.77	n/a
Vs 2nd Int	25.16	22.02	
- LCFF Revenue 2nd Interim	2,280,151	2,435,272	2,537,985
- LCFF Revenue - 30 Class Size		2,575,460	2,662,567
Vs 2nd Int		140,188	124,582
- LCFF Revenue - SB579	2,506,214	2,639,245	
Vs 2nd Int	226,063	203,973	

Expenditures

Overall the school is forecasting a \$51.1K (1.6%) increase in expenses, primarily driven by:

1. Additional grant-related costs (+\$18.9K) for grants received after 1st Interim. Offsetting revenues were included above.
2. Operating cost adjustment (+\$7.3K). Driven primarily by an increase in utility costs and consulting fees related to closing out the school's Prop 39 Energy Efficiency grant documentation.
3. Special Education / Nursing Services costs (+\$25.0K). The school has been receiving additional one-on-one aide and nursing services provided by the district and has adjusted its year-end billing estimate, which should be offset by higher per-pupil SpEd revenue credits.

Surplus/Deficit

The bottom line impact in 21-22 is a budgeted surplus of \$170.0K. This represents a decrease of \$15.8K from what was reported at 1st Interim.

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

LOCS is estimating the 2021-22 ending unrestricted net position to be \$865.5K or 26.5% of total 21-22 budgeted expenditures, equivalent to 3.18 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 21.4% 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 two years are shown below:

Obj	Account	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	2021/22 2nd Int	21-22 2nd Int vs 1st Int	2022/23 MYP	2023/24 MYP
	Beginning Fund Balance*	680,095	488,921	864,453	803,650	803,650	-	973,697	839,048
	Surplus / (Deficit)	(193,327)	314,729	(249,058)	185,865	170,047	(15,818)	(134,649)	(99,149)
	Ending Fund Balance	486,768	803,650	615,396	989,515	973,697	(15,818)	839,048	739,899
	- Less: Net Investment in Capital Assets	(7,028)	(5,271)	(3,514)	(3,514)	(3,514)	-	(1,757)	-
	- Less EFB Restricted		(11,067)		(104,724)	(104,724)		(45,000)	(35,000)
	Unrestr EFB / Net Position	479,740	787,312	611,882	881,277	865,459	(15,818)	792,291	704,899
	% of Total Expenditures	15.3%	29.8%	19.4%	27.4%	26.5%	-0.9%	24.6%	21.4%
	# Mos Avg Exp	1.84	3.57	2.33	3.29	3.18	(0.11)	2.95	2.56
	Cumulative Deficit (2017-2020) 3 yrs	(180,765)							
	Cumulative Surplus/Deficit (2020-2024 Actual + Projected)								250,978
	Cumulative Surplus/Deficit (2017-2024 Actual + Projected)								70,213

The Unrestricted Net Position is above the 5% reserve for economic uncertainty threshold for all three years covered in the MYP. The cumulative net surplus for the seven-year period from 2017-18 through 2023-24 is projected to be \$70.2K and reflects the school board’s commitment to manage the school’s finances in a prudent manner.

Cash Flow / Working Capital

(Report pending). Cash balances are projected to be sufficient to meet the operating needs of the school over the MYP period.

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	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	2021/22 2nd Int	21-22 2nd Int vs 1st Int	2022/23 MYP	2023/24 MYP
BAL	Beginning Fund Balance	680,095	488,921	864,453	803,650	803,650	-	865,459	792,291
REVENUE									
8011	LCFF: State Aid	893,586	718,194	805,459	773,929	807,860	33,931	941,029	1,021,717
8012	LCFF: EPA	55,754	55,754	54,358	50,722	50,722	-	51,350	51,732
8019	LCFF: PY Adjustments	(5,493)	65,905	-	-	-	-	-	-
8019	EPA,PY Adj	5,627	-	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,425,089	1,602,810	1,582,182	1,455,500	1,421,569	(33,931)	1,442,893	1,464,536
8096	In Lieu Of Property Tax - PY Adj	1,202	(65,904)	-	-	-	-	-	-
LCFF	LCFF Income	2,375,765	2,376,759	2,441,999	2,280,151	2,280,151	-	2,435,272	2,537,985
Fed	Other Federal Revenue	-	184,928	137,799	204,416	204,416	-	16,164	16,164
8550	Mandated Cost Reimbursements	4,681	4,700	4,678	4,798	4,798	-	4,474	4,670
8560	State Lottery Revenue	60,250	69,130	54,087	56,936	56,936	-	58,539	58,975
8590	All Other State Revenues	(8,373)	185,657	840	127,285	127,285	-	840	840
State	Other State Revenue	56,558	259,487	59,605	189,019	189,019	-	63,853	64,485
8634	Food Services Revenue	9,760	108	-	-	-	-	-	-
8660	Interest Income	10,758	10,034	8,500	8,500	8,500	-	6,000	6,000
8677	Interagency Svcs Between LEA's	92,856	93,640	109,751	109,751	109,751	-	114,140	118,710
8689	All Other Fees-AfterCare Program	107,007	1,369	130,000	130,000	130,000	-	133,200	137,200
8699	All Other Local Revenues	284,295	31,274	13,500	476,700	512,018	35,318	318,700	318,700
8980	Contribute From Unstrctd Rev	-	0	-	-	-	-	-	-
Local	Local Revenue	504,676	136,425	261,751	724,951	760,269	35,318	572,040	580,610
REV	Total Revenue	2,936,999	2,957,600	2,901,154	3,398,537	3,433,855	35,318	3,087,329	3,199,244
EXPENDITURES									
1100	Teachers' Salaries - Regular	763,524	772,985	865,412	923,954	923,954	-	965,352	980,042
1130	Teachers' Extra Assignmnt/Stipends	10,000	23,100	11,000	7,000	7,000	-	7,000	7,000
1148	Teacher Substitutes	5,640	270	8,000	8,000	8,000	-	8,000	8,000
1300	Cert Suprvsrs' & Admins' Sal	110,000	111,760	123,500	123,500	123,500	-	128,150	130,000
1xxx	Total Certificated Salaries	889,164	908,115	1,007,912	1,062,454	1,062,454	-	1,108,502	1,125,042
2100	Instructional Aides' Salaries	230,112	157,581	132,405	121,779	121,779	-	66,938	67,568
2130	Classified Stipends	1,500	5,100	-	-	-	-	-	-
2148	Instr Aides Subs - Schl Bus	1,428	-	1,500	750	750	-	1,500	1,500
2199	Instr Aides Oth Miscellaneous	8,895	702	4,000	3,000	3,000	-	4,000	4,000
2220	Classfd Hrly Operations/Custodial	3,549	-	9,000	-	-	-	-	-
2300	Classified Director	110,000	111,760	122,000	122,000	122,000	-	127,000	129,600
2400	Clerical & Office Salaries	161,022	160,320	181,703	207,203	207,203	-	212,574	216,954
2499	Clerical&office Other Misc.	-	-	-	-	-	-	-	-
2900	Other Classified Salaries	244,768	138,307	255,249	201,511	201,511	-	211,919	216,087
2960	Student Workers	-	-	-	-	-	-	-	-
2999	Other Class Sals Other Misc.	3,597	-	3,350	2,274	2,274	-	3,350	3,350
2xxx	Total Classified Salaries	764,870	573,770	709,207	658,517	658,517	-	627,281	639,059
3101	Benefits - Strs / Certificated	139,446	134,503	158,133	166,420	166,420	-	197,168	200,111
3201	Benefits - Pers / Certificated	13,769	14,683	16,798	17,979	17,979	-	19,891	20,959
3202	Benefits - Pers / Classified	145,646	114,488	160,418	139,577	139,577	-	163,721	173,185
3311	Benefits - OASDI/ Certificated	6,343	4,068	4,546	4,405	4,405	-	4,725	4,795
3312	Benefits - OASDI/ Classified	45,491	33,517	43,971	38,995	38,995	-	38,892	39,622
3331	Benefits - Medicare / Cert.	12,055	12,335	14,615	14,741	14,741	-	16,073	16,313
3332	Benefits - Medicare / Class.	10,639	7,885	10,284	9,120	9,120	-	9,096	9,266
3401	H & W Benefits - Certificated	155,188	149,532	191,237	194,548	194,548	-	200,263	215,863
3402	H & W Benefits - Classified	94,042	83,379	84,896	80,657	80,657	-	73,073	78,773
3501	Benefits - SUI / Certificated	690	1,398	13,897	5,083	5,083	-	7,043	3,750
3502	Benefits - SUI / Classified	367	522	8,723	3,146	3,146	-	3,136	1,278
3601	Benefits - Wcomp/ Certificated	13,324	13,051	17,034	17,957	17,957	-	18,734	19,013
3602	Benefits - Wcomp/ Classified	11,320	8,205	11,986	11,130	11,130	-	10,601	10,800
3xxx	Total Benefits	648,321	577,566	736,538	703,758	703,758	-	762,416	793,728
1-3	Total Salary & Benefits	2,302,355	2,059,450	2,453,657	2,424,729	2,424,729	-	2,498,199	2,557,829
	Memo: % of Total Expenditures	73.6%	77.9%	77.9%	75.5%	74.3%	-1.2%	77.5%	77.5%

Obj	Account	2019/20 Actual	2020/21 Actual	2021/22 7/1 Bud	2021/22 1st Int	2021/22 2nd Int	21-22 2nd Int vs 1st Int	2022/23 MYP	2023/24 MYP
4110	Textbooks	135	-	500	500	500	-	500	500
4210	Books Other Than Textbooks	2,391	860	1,500	1,500	1,500	-	1,500	1,500
4300	Materials & Supplies	19,469	924	1,500	3,000	3,000	-	1,500	1,500
4310	Instructional Mat'ls & Supplies	16,212	13,974	18,650	18,650	18,650	-	18,650	18,650
4340	Computer Sftware & Related Exp	1,199	1,601	1,600	1,600	1,600	-	1,600	1,800
4350	Office Supplies	3,521	2,182	7,000	7,000	7,000	-	7,000	7,000
4353	Duplicating Costs	419	168	-	-	-	-	-	-
4370	Custodial Supplies	3,800	528	4,500	4,500	4,500	-	4,500	4,500
4390	Other Supplies	23,632	20,575	42,700	52,565	56,565	4,000	35,900	35,900
4400	Non-capitalized Equipment	4,798	35,488	8,000	8,000	22,860	14,860	8,000	8,000
4710	Food Purchases - Nutrition Prgms	9,990	253	300	550	550	-	750	750
4xxx	Total Books and Supplies	85,566	76,553	86,250	97,865	116,725	18,860	79,900	80,100
5200	Training, Travel, & Conferences	16,739	4,646	8,500	8,500	8,500	-	8,500	8,500
5300	Dues & Memberships	3,270	3,425	3,500	3,500	3,500	-	3,500	3,700
5450	Insurance Costs (Prop&Liab)	14,928	21,520	26,900	26,900	24,796	(2,104)	27,000	27,500
5520	Electricity/Utilities	28,375	15,883	29,000	29,000	33,000	4,000	31,000	32,000
5530	Water	15,894	15,515	15,000	15,000	15,000	-	15,000	15,000
5550	Janitorial and Cleaning				79,000	79,000	-	21,000	22,000
5560	Waste Disposal	4,431	4,080	6,500	6,500	6,500	-	6,500	6,700
5570	Pest Control				1,500	1,500	-	1,500	1,500
5590	Other Site Operations				5,000	5,000	-	5,000	5,000
5600	Rentals And Leases	195,578	160,673	209,598	209,598	209,598	-	214,760	219,925
5630	Repairs	204,671	474	7,500	7,500	7,500	-	7,500	7,500
5632	Copier Repairs, Ops, & Maintenance	1,179	-	2,000	2,000	2,000	-	2,000	2,000
5800	Other Svcs & Oper Expenditures	94,955	95,836	108,670	102,943	108,323	5,380	75,353	76,380
5817	SCOE Data Processing Charges	1,995	9,130	9,400	9,400	9,400	-	9,400	9,500
5818	SCOE AV Service	-	-	950	950	950	-	950	950
5821	Audit Costs	10,710	12,050	12,500	12,500	12,500	-	13,000	13,500
5823	Legal Costs	5,520	3,226	5,000	5,000	5,000	-	5,000	5,000
5825	Advertisement	362	1,179	1,500	1,500	1,500	-	1,500	1,500
5830	Professional/Consultant Svcs	-	2,375	1,000	1,000	1,000	-	1,000	1,000
5860	Other Employment Costs	106	132	500	500	500	-	500	500
5862	Fingerprinting Costs	1,386	156	2,250	2,250	2,250	-	2,250	2,250
5911	Telephone	6,220	2,510	2,880	2,880	2,880	-	2,909	2,938
5940	Internet & Online Services	14,404	10,378	13,150	13,150	13,150	-	13,150	13,150
5950	Postage	1,482	1,503	2,250	2,250	2,250	-	2,250	2,250
5xxx	Total Services and Contracts	622,205	364,690	468,548	548,321	555,597	7,276	470,522	480,243
6900	Depreciation Exp	1,757	1,757	1,757	1,757	1,757	-	1,757	1,757
7141	Transfers to District/Other LEA's	118,443	140,420	140,000	140,000	165,000	25,000	171,600	178,464
EXP	Total Expenditures	3,130,326	2,642,871	3,150,212	3,212,672	3,263,808	51,136	3,221,978	3,298,393
Surplus / (Deficit)		(193,327)	314,729	(249,058)	185,865	170,047	(15,818)	(134,649)	(99,149)
	Beginning Fund Balance*	680,095	488,921	864,453	803,650	803,650	-	973,697	839,048
	Surplus / (Deficit)	(193,327)	314,729	(249,058)	185,865	170,047	(15,818)	(134,649)	(99,149)
	Ending Fund Balance	486,768	803,650	615,396	989,515	973,697	(15,818)	839,048	739,899
	- Less: Net Investment in Capital Ass	(7,028)	(5,271)	(3,514)	(3,514)	(3,514)	-	(1,757)	-
	- Less EFB Restricted		(11,067)		(104,724)	(104,724)		(45,000)	(35,000)
	Unrestr EFB / Net Position	479,740	787,312	611,882	881,277	865,459	(15,818)	792,291	704,899
	% of Total Expenditures	15.3%	29.8%	19.4%	27.4%	26.5%	-0.9%	24.6%	21.4%
	# Mos Avg Exp	1.84	3.57	2.33	3.29	3.18	(0.11)	2.95	2.56

Cumulative Deficit (2017-2020) 3 yrs **(180,765)**

Cumulative Surplus/Deficit (2020-2024 Actual + Projected)

250,978

Cumulative Surplus/Deficit (2017-2024 Actual + Projected)

70,213

21-22 2nd Interim

Description	Object Code	2020-21 Actual	2021-22 7/1 Bud	2021-22 1st int	2021-22 2nd int	Var (\$) 1st vs 2nd	2022-23 MYP	2023-24 MYP
A. REVENUES	ADA	278.77	271.79	253.61	253.61	-	256.75	258.66
1. LCFF Sources								
State Aid - Current Year	8011	718,194	805,459	773,929	807,860	33,931	941,029	1,021,717
EPA State Aid - Cur Yr	8012	55,754	54,358	50,722	50,722	-	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	1,421,569	(33,931)	1,442,893	1,464,536
Total LCFF Sources		2,376,759	2,441,999	2,280,151	2,280,151	-	2,435,272	2,537,985
2. Federal Revenues								
Title I (3010)	8290	17,079	16,748	16,164	16,164	-	16,164	16,164
ESSER II (3212)	8290	54,076	-	(176)	(176)	-	-	-
ESSER III (3213) [80%]	8290	6,608	96,841	90,303	90,303	-	-	-
ESSER III (3214) [20%]	8290	-	24,210	24,228	24,228	-	-	-
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				not incl	-	-	-
COVID CRF (3220)	8290	91,985	-	-	-	-	-	-
Total Federal Revenues		184,928	137,799	204,416	204,416	-	16,164	16,164
3. Other State Revenues								
Mandate Block Grant	8550	4,700	4,678	4,798	4,798	-	4,474	4,670
State Lottery Unres (1100)	8560	49,060	40,769	41,338	41,338	-	41,850	42,162
State Lottery Prop20/Restr (6300)	8560	21,297	13,318	16,485	16,485	-	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	-	(see note)	
Univ PreK Planning Grant (6053)	8590			(see note)	(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	840
Total Other State Revenues		259,487	59,605	189,019	189,019	-	63,853	64,485
4. Other Local Revenues								
Meal Program Income	8634	108	-	-	-	-	-	-
Interest Income	8660	10,034	8,500	8,500	8,500	-	6,000	6,000
Consortium Fees (CBSC)	8677	93,640	109,751	109,751	109,751	-	114,140	118,710
AfterCare Revenue (CARE)	8689	1,369	130,000	130,000	130,000	-	133,200	137,200
Foundation Revenue (FUND)	8699	3,387	-	-	20,458	20,458	305,200	305,200
Grants (9038)	8699	17,591	2,500	2,500	17,360	14,860	2,500	2,500
Library Grant/Donation (LIBR)	8699	-	1,000	1,000	1,000	-	1,000	1,000
Music Grant/Donation (MUSC)	8699	-	2,000	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	8,000
PPP Proceeds (SPEC)	8699	-	-	463,200	463,200	-	-	-
Total Local Revenues		136,425	261,751	724,951	760,269	35,318	572,040	580,610
5. TOTAL REVENUES		2,957,600	2,901,154	3,398,537	3,433,855	35,318	3,087,329	3,199,244

Memo: LCFF Supplemental Revenue 93,259 101,350 97,144 97,144 105,358 105,940

Notes:

- Expanded Learning Opportunity Program (2600) - The school has not included revenue and costs beyond 21-22. Plans to develop a program are currently underway. Projected costs are expected to offset the additional revenue.
- Univ PreK Planning Grant (6053) - The school has received a preliminary allocation of \$53,779. This is not included in the current budget. Projected costs are expected to offset the additional revenue.

2021-24 BUDGET ASSUMPTIONS - ENROLLMENT & ADA

2nd 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%
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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 1st Int	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- ADA 2nd Interim	253.61	256.75	258.66
- ADA 1st Interim	<u>253.61</u>	<u>256.75</u>	<u>258.66</u>
Variance	0.00	0.00	0.00

LCFF Revenue Comparison vs 1st Int	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
- LCFF Revenue 2nd Interim	2,280,151	2,435,272	2,537,985
- LCFF Revenue 1st Interim	<u>2,280,151</u>	<u>2,369,603</u>	<u>2,457,409</u>
Variance	-	65,669	80,576
Cumulative - MYP			Page 12 of 33. 146,245

Scenario Analysis ADA/LCFF Revenue

	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
ADA Comparison vs 1st Int			
- ADA 2nd Interim	253.61	256.75	258.66
- ADA 30 Class Size	253.61	272.07	272.07
Vs 2nd Int	<u>0.00</u>	<u>15.32</u>	<u>13.41</u>
- ADA SB579 (19-20 / 20-21 Hold Harmless)	278.77	278.77	n/a
Vs 2nd Int	<u>25.16</u>	<u>22.02</u>	
- LCFF Revenue 2nd Interim	2,280,151	2,435,272	2,537,985
- LCFF Revenue - 30 Class Size		2,575,460	2,662,567
Vs 2nd Int		<u>140,188</u>	<u>124,582</u>
- LCFF Revenue - SB579	2,506,214	2,639,245	
Vs 2nd Int	<u>226,063</u>	<u>203,973</u>	

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2021/22 Through January 2022

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,131,577.37	209,727.03	1,341,304.40
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	114,809.96-	
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-	1,172.00-	42,609.44-
Total Assets		1,693,315.08	341,106.12-	1,352,208.96
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	1,800.41	2,926.84
9556	Workers Comp Ins Liability	2,471.00-	5,126.01-	7,597.01-
9557	Sdi Clearing (ee Contributions)		.01-	.01-
9570	Blue Cross Clearing		3,064.00-	3,064.00-
9571	Kaiser Insurance Clearing		18,514.37-	18,514.37-
9573	Dental Insurance Clearing		1,264.64-	1,264.64-
9575	Life Insurance Clearing		14.47	14.47
9577	Other H&w Insurance Clearing		2.19	2.19
9669	Other General Long-term Debt	463,200.00	463,200.00-	
Total Liabilities		889,665.16	803,100.69-	86,564.47
Calculated Fund Balance		803,649.92	461,994.57	1,265,644.49
Beginning Fund Balance				
9791	Beginning Balance	803,649.92		803,649.92
Beginning Fund Balance Proof		.00	461,994.57	461,994.57
Change in Fund Balance - Excess Revenues (Expenditures)			461,994.57	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 Undesignated/unappropriated	615,395.00	989,515.00

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

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2021/22 Through January 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,901,154.00	3,398,537.00		2,016,110.35	1,382,426.65	59.32
B. Expenditures	3,150,212.00	3,212,672.00		1,554,115.78	1,658,556.22	48.37
C. Subtotal (Revenue LESS Expense)	249,058.00-	185,865.00		461,994.57	276,129.57-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	249,058.00-	185,865.00		461,994.57	276,129.57-	
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	989,515.00		1,265,644.49		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	615,395.00	989,515.00				
Other						

Live Oak Charter (6119036) - 2nd Interim 21-22					2/25/2022				
	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%	5.33%	3.61%	3.64%	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	\$2,219,572	\$2,315,829	\$2,400,036	\$2,400,036	\$2,400,036
Grade Span Adjustment	102,261	106,245	106,245	100,248	110,342	116,216	120,390	120,390	120,390
Supplemental Grant	83,641	90,930	93,259	97,144	105,358	105,940	108,529	108,278	108,278
Concentration Grant	-	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,287,041	\$2,374,430	\$2,376,759	\$2,280,151	\$2,435,272	\$2,537,985	\$2,628,955	\$2,628,704	\$2,628,704
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-	-
Total LCFF Entitlement	2,287,041	2,374,430	2,376,759	2,280,151	2,435,272	2,537,985	2,628,955	2,628,704	2,628,704
LCFF Entitlement Per ADA	\$ 8,232	\$ 8,518	\$ 8,526	\$ 8,991	\$ 9,485	\$ 9,812	\$ 10,164	\$ 10,163	\$ 10,163
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 850,571	\$ 893,704	\$ 748,371	\$ 807,860	\$ 941,029	\$ 1,021,717	\$ 1,090,719	\$ 1,119,902	\$ 1,097,270
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	1,421,569	1,442,893	1,464,536	1,486,504	1,508,802	1,531,434
TOTAL FUNDING	2,287,041	2,374,430	2,376,759	2,280,151	2,435,272	2,537,985	2,628,955	2,628,704	2,628,704
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,287,041	2,374,430	2,376,759	2,280,151	2,435,272	2,537,985	2,628,955	2,628,704	2,628,704
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	\$ 2,329,914	\$ 2,432,045	\$ 2,520,426	\$ 2,520,426	\$ 2,520,426
Supplemental and Concentration Grant funding in the LCAP year	\$ 83,641	\$ 90,930	\$ 93,259	\$ 97,144	\$ 105,358	\$ 105,940	\$ 108,529	\$ 108,278	\$ 108,278
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) - 2nd Interim 21-22		2/25/2022								
	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) - 2nd Interim 21-22		2/25/2022								
	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	\$ 9,836	\$ 10,176	\$ 10,540	\$ 10,539	\$ 10,539	
Grades 4-6	\$ 7,858	\$ 8,129	\$ 8,137	\$ 8,581	\$ 9,044	\$ 9,356	\$ 9,691	\$ 9,690	\$ 9,690	
Grades 7-8	\$ 8,092	\$ 8,371	\$ 8,379	\$ 8,834	\$ 9,312	\$ 9,633	\$ 9,979	\$ 9,978	\$ 9,978	
Grades 9-12	\$ 9,621	\$ 9,953	\$ 9,963	\$ 10,505	\$ 11,071	\$ 11,453	\$ 11,864	\$ 11,863	\$ 11,863	
Base Grants										
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,153	\$ 9,153	
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,291	\$ 9,291	
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,567	\$ 9,567	
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,086	\$ 11,086	
Grade Span Adjustment										
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 952	\$ 952	
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 288	\$ 288	
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,410	\$ 9,751	\$ 10,105	\$ 10,105	\$ 10,105	\$ 10,105	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,291	\$ 9,291	\$ 9,291	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,567	\$ 9,567	\$ 9,567	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,592	\$ 10,975	\$ 11,374	\$ 11,374	\$ 11,374	\$ 11,374	
Prorated Base Grants										
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,153	\$ 9,153	
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,291	\$ 9,291	
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,567	\$ 9,567	
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,086	\$ 11,086	
Prorated Grade Span Adjustment										
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 952	\$ 952	
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 288	\$ 288	
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	\$ 1,882	\$ 1,950	\$ 2,021	\$ 2,021	\$ 2,021	
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,731	\$ 1,793	\$ 1,858	\$ 1,858	\$ 1,858	
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,782	\$ 1,846	\$ 1,913	\$ 1,913	\$ 1,913	
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,118	\$ 2,195	\$ 2,275	\$ 2,275	\$ 2,275	
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	\$ 426	\$ 425	\$ 435	\$ 434	\$ 434	
Grades 4-6	\$ 287	\$ 311	\$ 319	\$ 366	\$ 391	\$ 391	\$ 400	\$ 399	\$ 399	
Grades 7-8	\$ 296	\$ 321	\$ 329	\$ 376	\$ 403	\$ 402	\$ 412	\$ 411	\$ 411	
Grades 9-12	\$ 352	\$ 381	\$ 391	\$ 448	\$ 479	\$ 478	\$ 490	\$ 489	\$ 489	
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	\$ 6,117	\$ 6,338	\$ 6,568	\$ 6,568	\$ 6,568	
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,624	\$ 5,827	\$ 6,039	\$ 6,039	\$ 6,039	
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,791	\$ 6,000	\$ 6,219	\$ 6,219	\$ 6,219	
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,885	\$ 7,134	\$ 7,393	\$ 7,393	\$ 7,393	
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	1,292,169.00	2,280,151.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,799.00	204,416.00	34,445.61	204,416.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,605.00	189,019.00	115,980.25	189,019.00	0.00	0.0%
4) Other Local Revenue		8600-8799	261,751.00	760,269.00	573,515.49	760,269.00	0.00	0.0%
5) TOTAL, REVENUES			2,901,154.00	3,433,855.00	2,016,110.35	3,433,855.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,007,912.00	1,062,454.00	536,827.47	1,062,454.00	0.00	0.0%
2) Classified Salaries		2000-2999	709,207.00	658,517.00	337,330.57	658,517.00	0.00	0.0%
3) Employee Benefits		3000-3999	736,538.00	703,758.00	353,920.73	703,758.00	0.00	0.0%
4) Books and Supplies		4000-4999	86,250.00	116,725.00	39,252.75	116,725.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	468,548.00	555,597.00	285,612.26	555,597.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	1,757.00	1,757.00	1,172.00	1,757.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	140,000.00	165,000.00	0.00	165,000.00	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	3,263,808.00	1,554,115.78	3,263,808.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(249,058.00)	170,047.00	461,994.57	170,047.00		
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)	170,047.00	461,994.57	170,047.00		
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	973,697.00		973,697.00		
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	865,459.00		865,459.00		

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	807,860.00	477,974.00	807,860.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	54,358.00	50,722.00	27,877.00	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	1,421,569.00	821,929.00	1,421,569.00	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	1,292,169.00	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	28,969.61	188,252.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			137,799.00	204,416.00	34,445.61	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	4,798.00	4,798.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,087.00	56,936.00	20,191.25	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	90,991.00	127,285.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,605.00	189,019.00	115,980.25	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	3,184.23	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	36,583.67	109,751.00	0.00	0.0%
All Other Fees and Contracts		8689	130,000.00	130,000.00	40,333.13	130,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	13,500.00	512,018.00	493,414.46	512,018.00	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	760,269.00	573,515.49	760,269.00	0.00	0.0%
TOTAL, REVENUES			2,901,154.00	3,433,855.00	2,016,110.35	3,433,855.00		

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	469,931.68	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	66,895.79	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	536,827.47	1,062,454.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	137,905.00	125,529.00	58,367.94	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	66,083.42	122,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	181,703.00	207,203.00	112,094.77	207,203.00	0.00	0.0%
Other Classified Salaries		2900	258,599.00	203,785.00	100,784.44	203,785.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			709,207.00	658,517.00	337,330.57	658,517.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	158,133.00	166,420.00	84,429.34	166,420.00	0.00	0.0%
PERS		3201-3202	177,216.00	157,556.00	79,438.30	157,556.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	73,416.00	67,261.00	34,267.28	67,261.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	276,133.00	275,205.00	137,378.28	275,205.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,620.00	8,229.00	3,634.54	8,229.00	0.00	0.0%
Workers' Compensation		3601-3602	29,020.00	29,087.00	14,772.99	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	353,920.73	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	454.71	1,500.00	0.00	0.0%
Materials and Supplies		4300	75,950.00	91,315.00	38,478.04	91,315.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	22,860.00	0.00	22,860.00	0.00	0.0%
Food		4700	300.00	550.00	320.00	550.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,250.00	116,725.00	39,252.75	116,725.00	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	5,487.00	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	24,796.00	24,796.00	24,796.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,500.00	140,000.00	72,593.78	140,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,098.00	219,098.00	123,523.09	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	141,423.00	43,828.46	141,423.00	0.00	0.0%
Communications		5900	18,280.00	18,280.00	13,778.93	18,280.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			468,548.00	555,597.00	285,612.26	555,597.00	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	1,172.00	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	1,172.00	1,757.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	140,000.00	165,000.00	0.00	165,000.00	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	165,000.00	0.00	165,000.00	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	3,263,808.00	1,554,115.78	3,263,808.00		

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%

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**Second 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
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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
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Explanation:Rsc 7425 revenue 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.

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
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Explanation:Rsc 7425 revenue 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.

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: Second 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 3/2/2022 2:00:22 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: 231

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 247

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: 247

Export USER General Ledger completed at 3/2/2022 2:00:22 PM

Export of Supplementals (USER ELEMENTs) started at 3/2/2022 2:00:22 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: 121

Export of Supplemental (USER ELEMENTs) completed at 3/2/2022 2:00:22 PM

Export of Explanations started at 3/2/2022 2:00:22 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 3/2/2022 2:00:22 PM

Export of TRC Log started at 3/2/2022 2:00:22 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 3/2/2022 2:00:22 PM

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

Exported to file: C:\SACS2021\ALL\Official\49708546119036I2.DAT

End of Official Export Process

Live Oak Charter School
Fiscal Year 2021-22

Cash Flow Projection

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH		1,131,577	1,145,845	1,141,856	1,226,476	1,200,542	1,221,927	1,246,283	1,341,107	1,291,117	1,294,797	1,312,861	1,216,361	1,131,577
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		43,452	43,452	78,214	78,214	78,214	78,214	78,214	59,191	59,191	59,191	59,191	59,191	773,929
EPA				13,939			13,938			12,681			10,165	50,722
In-Lieu Property Tax		-	94,358	188,716	125,811	125,811	125,811	125,811	116,440	203,770	101,885	101,885	145,202	1,455,500
Federal Revenues (Title I, Relief Fnd)		-	2,183	-	5,476	-	-	26,787	4,187	-	71,250	-	94,533	204,416
State SpEd / AB602														-
Other State Revenues		-	-	-	(887)	27,500	47,794	41,573	-	14,234	840	12,954	45,011	189,019
Local Revenues		-	-	464,235	22,240	36,584	7,017	43,243	59,584	18,566	56,384	13,000	4,099	724,951
Interfund Transfers In														-
TOTAL RECEIPTS		43,452	139,993	745,104	230,854	268,109	272,774	315,628	239,402	308,442	289,550	187,030	358,201	3,398,537
C. DISBURSEMENTS														
Certificated Salaries		5,146	52,290	94,362	98,492	95,052	95,253	96,232	97,749	99,054	96,476	96,231	136,117	1,062,454
Classified Salaries		13,154	40,624	56,269	56,293	56,934	57,834	56,223	55,569	55,568	57,353	56,883	95,813	658,517
Employee Benefits		7,182	36,976	60,671	62,518	62,363	61,525	62,686	62,635	63,452	63,482	63,602	96,666	703,758
Books and Supplies		4,061	8,610	10,815	4,591	3,952	1,059	6,165	8,037	11,018	9,174	16,821	13,562	97,865
Services		38,916	41,899	57,725	43,490	33,772	35,265	34,544	21,355	75,669	45,001	49,992	70,692	548,321
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													140,000	140,000
TOTAL DISBURSEMENTS		68,460	180,397	279,843	265,970	252,074	250,936	256,437	245,344	304,762	271,486	283,530	553,435	3,212,672
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(123,086)	123,086											(72,601)	50,485
Accounts Rec-State LCFF incl def	(344,011)	35,611	267,324					41,076						344,011
Accounts Rec-State Other (Lottery, etc	(18,455)				18,455								(45,011)	(26,556)
Accounts Rec-Fed	(55,279)				55,279								(94,533)	(39,254)
Accounts Rec-Local/Commercial	(697)	504	193										(1,000)	(303)
Accounts Payable (Commercial)	112,605	(87,809)	(6,792)	34,064	(9,859)	5,350	2,518	(6,029)	(44,047)				100,000	(12,605)
Accounts Payable (State/Prop39)	149,672	(35,611)												(35,611)
Accounts Payable (PCS)	164,188		(164,188)										164,000	(188)
Capital Assets (Net)	(5,271)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Working Capital Loans-SBA (5 yr)	463,200			(463,200)										(463,200)
Other (incl timing diff/rev accruals)	(14,939)	3,495	(60,121)	48,494	(55,279)								63,411	-
TOTAL BAL SHEET / PRIOR YR		39,276	36,416	(380,642)	9,182	5,350	2,518	35,633	(44,047)	-	-	-	114,851	(181,464)
E. NET INCREASE/DECREASE (B-C+D)		14,268	(3,989)	84,619	(25,934)	21,385	24,356	94,824	(49,990)	3,680	18,064	(96,500)	(80,383)	4,401
F. ENDING CASH (A + E)		1,145,845	1,141,856	1,226,476	1,200,542	1,221,927	1,246,283	1,341,107	1,291,117	1,294,797	1,312,861	1,216,361	1,135,978	N/A
% of Total Expenditures		35.7%	35.5%	38.2%	37.4%	38.0%	38.8%	41.7%	40.2%	40.3%	40.9%	37.9%	35.4%	

Live Oak Charter School
Fiscal Year 2022-23

Cash Flow Projection

	Beg Bal	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
A. BEGINNING CASH		1,135,978	1,184,218	1,045,775	973,294	998,767	971,144	954,571	943,795	933,392	1,013,672	991,003	980,647	1,135,978
B. RECEIPTS (See Recv for offsets)														
LCFF Revenue Sources														
State Aid		42,046	42,046	75,683	75,683	75,683	75,683	75,683	75,683	75,683	75,683	75,683	75,683	840,921
EPA				12,838			12,838			12,838			12,838	51,350
In-Lieu Property Tax		-	88,640	177,280	118,187	118,187	118,187	118,187	118,187	206,827	103,413	103,413	206,827	1,477,333
Federal Revenues (Title I, Relief Fnd)		-	-	4,041	-	-	4,041	-	-	4,041	-	-	4,041	16,164
State SpEd / AB602														-
Other State Revenues		-	-	-	-	5,314	14,635	-	-	14,635	-	-	29,270	63,853
Local Revenues		-	148	35,318	104,279	26,568	29,687	74,743	25,937	57,807	61,155	83,404	72,994	572,040
Interfund Transfers In														-
TOTAL RECEIPTS		42,046	130,834	305,159	298,149	225,752	255,070	268,613	219,806	371,830	240,251	262,500	401,652	3,021,661
C. DISBURSEMENTS														
Certificated Salaries		6,041	54,673	97,243	100,429	97,074	97,673	96,954	101,317	102,670	99,998	99,744	147,422	1,101,240
Classified Salaries		12,764	42,585	56,704	54,712	55,331	53,373	51,484	49,205	52,012	53,684	53,243	81,283	616,380
Employee Benefits		9,472	42,098	67,684	68,596	70,009	68,866	66,857	67,360	68,239	68,270	68,400	90,993	756,844
Books and Supplies		8,247	14,375	7,088	8,390	398	15,865	4,749	1,663	4,097	2,591	8,835	3,603	79,900
Services		29,882	15,545	39,372	40,549	30,562	35,866	59,344	10,664	64,532	38,377	42,634	60,287	467,615
Capital Outlay					586			586					585	1,757
Other Outgo														-
Interfund Transfers Out													145,600	145,600
TOTAL DISBURSEMENTS		66,406	169,277	268,091	273,261	253,375	271,644	279,974	230,209	291,550	262,920	272,856	529,774	3,169,336
D. BALANCE SHEET / PRIOR YR TRANS														
Accounts Rec-District (In-Lieu)	(72,601)	72,601											(103,413)	(30,812)
Accounts Rec-State LCFF incl def)	-													-
Accounts Rec-State Other (Lottery, etc	(45,011)												(29,270)	(29,270)
Accounts Rec-Fed	(94,533)			34,450									(4,041)	30,409
Accounts Rec-Local/Commercial	(1,000)			20,000									(20,000)	-
Accounts Payable (Commercial)	100,001		(100,001)											(100,001)
Accounts Payable (State/Prop39)	114,061												(114,061)	(114,061)
Accounts Payable (PCS)	164,000			(164,000)									145,600	(18,400)
Capital Assets (Net)	(3,514)	-	-	-	586	-	-	586	-	-	-	-	585	1,757
Other	(14,939)													-
TOTAL BAL SHEET / PRIOR YR		72,601	(100,001)	(109,550)	586	-	-	586	-	-	-	-	(124,600)	(260,377)
E. NET INCREASE/DECREASE (B-C+D)		48,241	(138,443)	(72,481)	25,473	(27,623)	(16,574)	(10,775)	(10,403)	80,280	(22,669)	(10,356)	(252,721)	(408,052)
F. ENDING CASH (A + E)		1,184,218	1,045,775	973,294	998,767	971,144	954,571	943,795	933,392	1,013,672	991,003	980,647	727,925	N/A
% of Total Expenditures		37.4%	33.0%	30.7%	31.5%	30.6%	30.1%	29.8%	29.5%	32.0%	31.3%	30.9%	23.0%	

Live Oak Charter School
IMMUNIZATION POLICY

BP 5141.31

Proposed: 3/8/22

Adopted:

The Executive Director proposes to the Board of Directors of the Live Oak Charter School to adopt this Policy in adherence with all laws related to legally required immunizations for entering pupils pursuant to Health and Safety Code Sections 120325-120380, and Title 17, California Code of Regulations Sections 6000-6075.

All pupils enrolling in LOCS must present an immunization record that shows at least the month and year of each immunization in accordance with law. Pupils shall be excluded from school or exempted from immunization requirements only as permitted by law.

School Entry Requirements

School entry requirements for immunization must be in compliance with SB277 and SB276, and any later-enacted amendment to immunization rules. Full details for the current California Department of Public Health immunizations requirements can be found at www.shotsforschool.org.

The following information reflects current immunization requirements, but may not necessarily be the most updated information.

1. Pupils Entering Transitional Kindergarten, Kindergarten, or Grades 1-6
 - a. Diphtheria, Tetanus, and Acellular Pertussis (DTaP): Five (5) doses
 - i. Four doses of DTaP meet the requirement if one dose was given on or after the 4th birthday.
 - ii. Three doses meet the requirement if at least one dose of Tdap, DTaP, or DTP vaccine was given on or after the 7th birthday.
 - iii. One or two doses of Td vaccine given on or after the 7th birthday count toward this requirement.
 - b. Polio: Four (4) doses
 - i. Three doses of polio vaccine meet the requirement if one dose was given on or after the 4th birthday.
 - c. Measles, Mumps, and Rubella (MMR): Two (2) doses
 - i. Two doses of measles, two doses of mumps, and one dose of rubella vaccine meet the requirement, separately or combined.

- ii. Only doses administered on or after the 1st birthday meet the requirement.
 - d. Hepatitis B: Three (3) doses
 - e. Varicella (chickenpox): Two (2) doses
2. Pupils Entering Grade Seven
 - a. All K-6 doses
 - b. Tetanus, reduced Diphtheria, and acellular Pertussis (Tdap): One (1) dose
 - i. For 7th-12th graders, at least one dose of pertussis-containing vaccine is required on or after the 7th birthday.
 - c. Measles, Mumps, and Rubella (MMR): Two (2) doses
 - i. All doses received prior to seventh grade entry count toward this requirement.
 - ii. The varicella requirement for seventh grade advancement expires after June 30, 2025.

All pupils from out of state must show proof of varicella (chickenpox) immunization.

Exemptions

California law requires children to be immunized. Children are exempt from immunization requirements only if a parent/guardian submits a written statement from a licensed physical (M.D. or D.O.) that states:

- That the specific nature of the physical condition or medical circumstance of the child is such that the required immunization(s) is not indicated;
- Which specific vaccines are being exempted;
- Whether the expiration date is permanent or temporary; and
- If the exemption is temporary, an expiration date of no more than 12 calendar months from the date of signing.

Parents of pupils with existing medical exemptions will need to submit a new exemption when the pupil begins a new “grade span,” defined as birth to preschool, kindergarten and grades 1-6, and grades 7-12. **Effective January 1, 2021, LOCS can only accept a medical exemption if submitted electronically directly into the California Immunization Registry (CAIR) utilizing a standard form.**

Effective January 1, 2016, LOCS can no longer accept a personal-beliefs exemption. Personal-belief exemptions filed prior to that date remain valid until the child enrolls in the next grade span.

Procedure

The Executive Director shall not unconditionally admit any pupil to LOCS unless that pupil has presented documentation of full immunization.

A pupil can be conditionally admitted if he/she lacks documentation for unconditional admission and the pupil has:

- Commenced receiving doses of all the vaccines required for the pupil's grade and is not currently due for any doses at the time of admission as determined by the Conditional Admission Schedule; or
- A temporary medical exemption from some or all required immunizations (17 CCR section 6050).

Continued attendance after conditional admission is contingent upon documentation of receipt of the remaining required immunizations. A new/transfer pupil may be conditionally admitted for up to 30 school days while his/her immunization records are being transferred from the previous school. If these records do not arrive within 30 school days, the pupil shall present written documentation by a physician, nurse, or clinic showing that the required immunizations were received. If such documentation is not presented, the pupil shall be excluded from school until immunization requirements are met or up to 10 excluded days, whichever occurs first. After 10 excluded days, the student may be disenrolled by the school and referred to the home district.

Parents/guardians will be notified of the rights of pupils and parents/guardians related to immunizations as a part of the new enrollment packet and on the enrollment page on the website. The cover letter of that packet will indicate that enrollment paperwork cannot be finalized until immunization records are received. Immunizations must be completed and proof of the same provided to LOCS by the deadline indicated on the enrollment packet. A failure to provide immunization records by the date specified on the enrollment packet will result in the enrollment packet being deemed incomplete and the pupil's offer of admission will be withdrawn and the pupil will lose his/her seat at LOCS.

Parents/guardians of rising seventh grade pupils will receive information in the spring on immunizations required to continue enrollment in seventh grade. Immunizations must be completed and proof of the same provided to LOCS by the deadline indicated on the spring notice.

It is the responsibility of the parents/guardians to review all notices sent by LOCS via ParentSquare, email and/or mail. A failure to do so will not result in an extension of required timelines to provide proof of immunizations.

Exclusions Due to Lack of Immunizations

Any pupil without the required evidence of immunization must be excluded from school until the immunization is obtained or until the pupil presents a letter or affidavit of exemption from his/her parent/guardian or physician.

Before a pupil is excluded from school attendance because of lack of immunization, the Executive Director shall notify the parent/guardian that he/she has ten business days in which to supply evidence of proper immunization or an appropriate letter of exemption. This notice shall refer the parent/guardian to the child's usual source of medical care. If no usual source of medical care exists, the parent/guardian shall be referred to the county health department.

The Executive Director shall exclude from further attendance any pupil who fails to obtain the required immunization within ten business days following receipt of the parent/guardian notice specified above unless the pupil is exempt from immunization for medical reasons. The pupil shall remain excluded from school until he/she has received another dose of each required vaccine due at that time.

The Executive Director may involuntarily remove a pupil from LOCS if the pupil's parents/guardians do not comply with this procedure and/or if a pupil has failed to meet a conditional admission schedule within 10 days of the student being excluded from school. Removal will be effective as of the date listed in the Executive Director's written notice of the same, which shall be no sooner than five (5) school days after the written notice is provided to parents/guardians. Any affected pupil will be excluded from school from the date of the Executive Director's written notice.

Contact information will be accessed from the enrollment records. It is the responsibility of the parent/guardian to check their contact sources provided to the school for messages from the school. If the family does not respond to the school's attempts for information, the school will proceed with removing the pupil from LOCS.

Related California Department of Public Health (CDPH) regulations, guidelines, and FAQs are posted at www.shotsforschools.org.

3/8/2022 LOCS BOD Meeting, Agenda Item F1: Discuss and approve a plan to get BOD terms into compliance with bylaws

Article 3 SECTION 4. TERMS OF OFFICE

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

Current term distribution

	Term Length	Term Expiration	Current Seatholder (*indicates term expiring this year)
Seat A	3 years	June 30, 2022	Stacy Ito*
Seat B	3 years	June 30, 2023	
Seat C	3 years	June 30, 2024	Kristin Walter
Seat D	2 years	June 30, 2022	Cortney Calahan* (currently serving the remaining 1 year)
Seat E	2 years	June 30, 2022	Jessica Umphress*
Seat F	2 years	June 30, 2023	Robert Bunce
Seat G	2 years	June 30, 2023	Chris Fox

Option A: Reassign current seat terms

	Term Length	Term Expiration	Current Seatholder (*indicates term expiring this year)
Seat A	3 years	June 30, 2022	Stacy Ito*
Seat B	3 years	June 30, 2023	
Seat C	3 years	June 30, 2024	Kristin Walter
Seat D*	3 years	June 30, 2024	Cortney Calahan (in order to maintain an even distribution of term expirations, treat the seat as if Cortney just served the first of 3 years)
Seat E	2 years	June 30, 2022	Jessica Umphress*
Seat F	2 years	June 30, 2023	Robert Bunce
Seat G	2 years	June 30, 2023	Chris Fox

Pros: An easy and quick fix

Cons: Continues to ask the majority of members to commit to 3-year terms, which is not always desirable or feasible. 3-year terms are also somewhat idiosyncratic to LOCS.

Action required: Formal resignation by Cortney Calahan in June 2022. Agreement of future nominee to fill the remainder Seat D's term.

3/8/2022 LOCS BOD Meeting, Agenda Item F1: Discuss and approve a plan to get BOD terms into compliance with bylaws

Option B: Change the bylaws to reflect the current reality.

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

Pros: An easy fix

Cons: Continues to ask members to commit to 3-year terms, which are not always desirable or feasible. 3-year terms are also somewhat idiosyncratic to LOCS.

Action required: Adoption of the change to the bylaws by a majority of BOD members.

Option C: Change the bylaws to reflect an alternative system

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

	Term Length	Term Expiration	Current Seatholder (*indicates term expiring this year)
Seat A	2 years	June 30, 2024	Stacy Ito*
Seat B	2 years	June 30, 2024	*1
Seat C	2 years	June 30, 2023	Kristin Walter ²
Seat D	2 years	June 30, 2024	Cortney Calahan*
Seat E	2 years	June 30, 2024	Jessica Umphress*
Seat F	2 years	June 30, 2023	Robert Bunce
Seat G	2 years	June 30, 2023	Chris Fox

¹ Treat the current term as ending June 30, 2022.

² Convert the seat to a 2-year term.

Pros: 2-year terms seem to be more standard among other boards, and also more desirable to people willing to serve on the board. There would be a fairly even cycling of people on/off the board.

Cons: With a 7-person board, every 2 years a quorum of seats would expire. Would this create a weakness of continuity?

Action required: Adoption of the change to the bylaws by a majority of BOD members.