



Fundraising Report Through May 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: \$186,003.89

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

Donations Received by Month [Source: Foundation Accounting]

<u>Month</u>	<u>2017-2018 Year</u>	<u>2018-2019</u>		<u>2019-2020 Year</u>	<u>2020-2021 Year</u>	<u>2021-2022 Year</u>
		<u>Year</u>				
July	\$ 10,868.36	\$ 8,383.21		\$ 10,989.33	\$ 4,233.67	\$ 4,561.51
August	\$ 15,409.62	\$ 8,652.51		\$ 21,194.89	\$ 12,566.54	\$ 7,658.32
September	\$ 12,892.50	\$ 23,645.47		\$ 16,006.07	\$ 13,829.33	\$ 3,933.77
October	\$ 19,718.56	\$ 11,717.19		\$ 11,153.66	\$ 7,199.23	\$7,962.98
November	\$ 16,616.22	\$ 17,345.91		\$ 12,510.24	\$ 8,827.93	\$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	\$8,327.05
March	\$ 93,079.22	\$ 84,452.77		\$ 99,049.54	\$ 11,267.57	\$8,878.44
April	\$ 10,531.03	\$ 14,613.46		\$ 10,726.98	\$ 12,928.62	\$14,611.86
May	\$ 16,081.63	\$ 13,789.51		\$ 18,265.65	\$ 54,223.26	\$99,587.56
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	\$255,670.35

Variance From Last Year YTD: +86,229.03

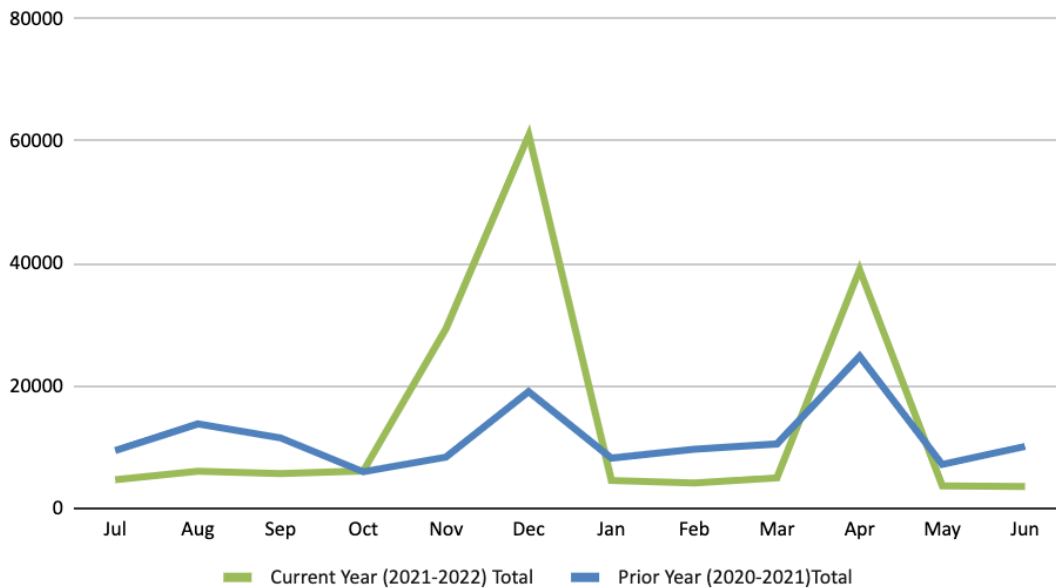
Long-Term Capital Fund Ending Balance: Approx. \$112,873.93



Annual Fund Participation by Grade through June 2022

Grade	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Thru June 2021</u>	<u>2021-22</u>
K- Rosemary	100%	77%	95%	77%	77%	53%
K-Sunflower	82%	64%	73%	45%	45%	53%
1 st	91%	88%	69%	53%	53%	74%
2 nd	84%	84%	88%	91%	91%	60%
3 rd	84%	66%	75%	75%	75%	74%
4 th	88%	81%	63%	66%	66%	72%
5 th	84%	81%	70%	57%	57%	78%
6 th	69%	74%	81%	72%	72%	56%
7 th	100%	59%	77%	61%	61%	69%
8 th	57%	86%	66%	52%	52%	58%
Totals	83%	76%	75%	65%	65%	65%

Annual Fund Donations Year over Year



[Source: Foundation Neon Fundraising Platform]

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



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

Executive Director Report, Justin Tomola

August 18, 2022 Board Meeting

Enrollment and Attendance

- KG: 17, 100% (MA)
- KG: 18, 100% (RRT)
- 1st: 27, 99%
- 2nd: 30, 99%
- 3rd: 27, 99%
- 4th: 25, 99%
- 5th: 28, 100%
- 6th: 25, 99%
- 7th: 29, 99%
- 8th: 29, 99%
- Total: 258, 99.5%

Enrollment Statistics 22/23					
	Capacity	Confirmed	Pending	Openings	Waitlist
K2	14	14	1	1	0
K1	30	21	1	9	0
First	30	28	0	2	0
Second	30	27	0	3	0
Third	30	29	0	1	0
Fourth	30	30	0	0	1
Fifth	30	25	0	5	0
Sixth	30	30	0	0	1
Seventh	28	26	0	2	1
Eighth	30	29	0	1	0
Total	282	258	2	23	3

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

- Kindergarten class rosters created and first parent meetings scheduled
- Continuing onsite tours after school hours for prospective and new families
- Getting requests on expanding TK age range beyond Feb 2, 2018.
- Coordinated on-site visits after school hours for new families/students during In-Service
- [Article on declining attendance](#)

Educational Programming and Instruction

Current and hot: As a staff we are working on supporting students with consistent, positive, and short (easy to remember) school rules and expectations. We are adopting Be Safe, Be Responsible, Be Respectful as the only three rules of the school and everything else we teach are expectations.

- Why are we doing this: The overall goal is to provide a strong supportive and positive school environment in all common areas with consistent expectations that grade level loop group teachers agree to teach students. We understand that this will help students learn the accepted norms based on being safe, being responsible and being respectful.
- On the horizon: Ongoing training with SCOE in order to learn the elements of a high quality system that inclusively addresses the academic, **behavioral**, social-emotional and mental health needs of all students. We are currently on a list for formal training with SCOE however, due to the sub shortage across the county, SCOE is attempting to be creative with how the training will unfold during the three day training. More information about this opportunity TBD.

Math Update: Emily Akinshin from SCOE is scheduled to work with teachers in grades 1-5 during the September 15 staff meeting. *Emily's Bio: Emily is committed to helping educators reimagine what the math classroom can look like, turning it into a place of joy and rigor where all students belong and thrive. Over the past twenty three years, she has worked in grades second through sixth in a multiple subject setting, and sixth through seventh as a single subject math teacher. During that time, Emily co taught professional development classes at SCOE focusing on re-engagement lessons, implementing instructional routines and practices for Common Core Math, and how to use focal student interviews to leverage in the process of continual improvement. She also managed a team of writers engaged in creating math tasks for the Smarter Balanced Assessment Consortium. Most recently, Emily facilitated Lesson Study teams around the county to foster equitable teaching practices and teacher agency.*

Equity and Inclusion: As a Waldorf school, we value the art and practice to meet and serve the student where they are in their learning journey. The ability to differentiate can be a huge gift for a diverse needs of students yet you will most likely find a consensus among teachers that it is probably the most difficult classroom challenge teachers face. Differentiated instruction, at its core, tailors instruction to students in order to meet a broad spectrum of their learning needs. Aside from learning, Live Oak embraces equity and inclusion for all students including gender identity and expression, LGBTQ, culture, disabilities, race, and neurodivergence.

Update/Accomplished: LOTIDE presented to the staff during the August In-service a community building activity.

Other Tidbits:

- STAR Renaissance Testing scheduled
 - All students grades 3-8 both ELA and Math (3Xs)
 - First week of September, December, and March
- Summer programming success
 - 26 qualified families participated
 - Two options:
 - Boys and Girls Club Camp
 - Live Oak Summer Camp with Denise
- \$10k technology grant award
 - Live Oak was one of three schools selected in Sonoma County

COVID

Summary: With recent changes to the guidelines and recommendations of COVID protocols, we continue to be 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”.

The data is on a current downward trend:

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
18.1	43.0	17.0
Last Updated 8/18/2022	Last Updated 8/18/2022	Last Updated 8/18/2022

We start off the year in a somewhat similar stance as last Spring and with some new practices. Masking inside continues to be strongly recommended and outside masking optional. Volunteer PCR testing is no longer recommended and instead replaced with Antigen testing including the need for a weekly negative test from staff members (including volunteers) who are not vaccinated. In addition to our most recent changes, we are allowing any parent to walk their child to the door of the classroom at drop off or pick up.

We continue to use the below is a list of 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 SCDPH/ State COVID Coordinator meetings as scheduled
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 staffing and campus needs
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.

We continue to offer the following:

- Over the Counter COVID tests (aka: Rapid tests or Antigen tests) taken at home or work
- Testing Task Force continues with Antigen testing on a at need basis

Our COVID positive case rate so far in August is six which were not community exposures.

COVID Reminders:

- Each positive case can take up to 1-2 hours depending on circumstances:
 - Siblings
 - After School Programming
 - Outings/gatherings like Birthday parties
 - Multi-family households
 - Tracking down reports (uncommunicative families)
 - Last time on campus
 - SPOT Spreadsheet
- Report COVID cases to SCDPH using SPOT Statewide tool when exposure happens
- Asking parents to report themselves to County if they are positive
- No longer tracking spectators for outdoor events
- School field trip planning is underway
- Masking during car travel is again strongly recommended
- We anticipate all festivals/events being held outside for the 22/23 school year
- No longer look at vax status for exposures (new guidance/Group Tracing)
- Anybody can volunteer as long as they are willing to test weekly (unvaxed)

The following are ongoing COVID resources:

- [Symptomatic testing options in the County](#)
- [CA Safe Schools for All Hub](#)

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

Minutes For the Regular Meeting of the Board of Directors Live Oak Charter School
June 28, 2022
5:00pm

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

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

<https://us06web.zoom.us/j/89890424164?pwd=amttOUI0NIEwU1lzL2ZjQWxTOEVxUT09>

Meeting ID: 898 9042 4164

Passcode: 476272

One tap mobile

+14086380968,,89890424164#,,,,*476272# US (San Jose)

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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

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

PRESENT

Jessica Umphress, Board Chair
Robert Bunce, Board Treasurer
Stacy Ito, Board Director, Secretary for 6/28/22
Kristin Walter, Board Director

ABSENT

Chris Fox, Board Director
Cortney Callahan, Board Director

CALL TO ORDER

5:06pm

APPROVE THE AGENDA

RB moved to approve; SI seconded; all in favor RB, SI, JU; KW abstained.

A. Public Comment on non-agenda items

No public comment

B. Reports

No public comment

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

1. Foundation Report (Jessica Umphress)
 - a. Report is in the packet; auction totals are not included.
 - b. Foundation will provide a comprehensive update in August, Board should also reevaluate MOU between Foundation and LOCS for the upcoming school year in August as well.

C. Consent agenda

No public comment

RB moved to approve the consent agenda; SI seconded; all in favor RB, SI, JU, KW.

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

1. Board minutes for June 14, 2022

D. The Board will consider the following for approval

No public comment

1. 2022/2023 Annual Budget (John Azzizzi)

Recommendation: Approve

KW moved to approve the budget; RB seconded; all in favor KW, RB, JU, SI.

 - a. CA State (both governor and legislators) approved the state budget on Sunday night (6/26/22) and there were many changes to the May budget that will affect LOCS positively financially. However, due to the last minute changes, which are wide and varied, there was not enough time to revise the LOCS 22/23 budget before today's meeting. Therefore the Board will need to approve this budget, and then in 45 days (August 16 BOD meeting) a revised budget will need to be approved.
 - b. All changes to the state budget that are affecting LOCS are listed and explained (as best as we currently understand them) in the budget narrative, in the packet.
2. 2022/2023 Early Learning Opportunities Plan (ELOP) (Justin Tomola)

Recommendation: Approve

RB moved to approve the ELOP; KW seconded the motion; all in favor SI, JU, KW, RB.

 - a. Plan is included in the packet. There is no audit in 21/22; this is a trial year. Next year it will be audited, so this is a good year to experiment and see what works with LOCS. This summer LOCS offered two options for our students for the

summer: a small on-campus camp with Ms. Denise and also an opportunity to attend the Petaluma Boys and Girls Club.

~~3. 2022/2023 Universal Transitional Kindergarten Plan (UTK) (Justin Tomola)~~

~~Recommendation: Approve~~

~~RB moved to revise the agenda making D3 a discussion-only item and not for approval renaming D3 as E1 under items for discussion; seconded KW, all in favor SI, JU, RB, KW.~~

4. 2022/2023 Local Control and Accountability Plan (LCAP) (Justin Tomola)

Recommendation: Approve

RB moved to approve the LCAP; SI seconded; all in favor JU, SI, RB, KW.

- a. LCAP has been presented multiple times to the board and the public; the plan is in the packet. This final version has the most current financial information from the LOCS final budget.

5. Consideration and approval of Business Manager contract (Robert Bunce)

Recommendation: Approve

SI moved to approve the business manager contract; RB seconded, all in favor JU, KW, SI, RB

- a. The average salary increase for the business manager is 10%, shared across the three schools (Sebastopol Independent, Novato Charter and Live Oak).
- b. Section A of the contract (included in the packet) was read aloud to the Board.

E. The Board will consider the following for discussion

1. 2022/2023 Universal Transitional Kindergarten Plan (UTK) (Justin Tomola)

- a. UTK Plan is on page 88 of the packet.
- b. At the time of the board meeting, only two students in the 22/23 school year will be in the newly expanded age range for UTK.
- c. UTK Plan will be posted to LOCS website.

F. Topics for consideration for future board meetings

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

G. ADJOURNMENT

7:00pm



Live Oak Charter School

2022-23 Adopted Budget

45-Day Budget Revision

Board Adoption: August 18, 2022

Summary of Budget Changes – Enacted State Budget

On June 27 the Governor signed the State Budget for the 2022-23 fiscal year. The final budget made several amendments to the prior budget bill AB/SB 154 that was passed by the Legislature on June 13 and includes a number of implementing Trailer Bills.

Below are the changes to the 22-23 Adopted Budget for Live Oak Charter School based on analysis and guidance provided by the school's usual sources including the "The Common Message" published by the California County Superintendents Educational Services Association (CCSESA-BASC) and the Sonoma County Office of Education. Please reference the attached financial exhibits for the details of each line item below as well as a summary of the changes and their impacts on the bottom line.

22-23 Adopted Budget Submission	Enacted State Budget Changes / 45-Day Revision
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1. 21-22 Hold-Harmless ADA Protection

Not included	Add: \$ 237,272 26.40 ADA Decline: 21-22 vs. 20-21
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2. LCFF Base Grant Increase (3 year MYP)

Included the May Revision augment of 3.29% (9.85% total)	Final Budget Augment: 6.28% (12.84% total) - Difference from 7/1 AB = 2.99% Add - Total: \$217,718 22-23: \$69,150 23-24: \$72,851 24-25: \$ 75,717
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22-23 Adopted Budget Submission	Enacted State Budget Changes / 45-Day Revision
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3. One-Time State Grants

<p>Included the May Revision amount of \$1,500 per ADA: \$ 378, 555</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Remove: May Revise OT Disc Grant:</td> <td style="text-align: right;">(\$ 378,555)</td> </tr> <tr> <td>Add: "Learning Rec Block Grant":</td> <td style="text-align: right;">120,577</td> </tr> <tr> <td>Add: "Arts, Music and Matl's Grant":</td> <td style="text-align: right;"><u>168,078</u></td> </tr> <tr> <td style="padding-left: 20px;">Net Change/ Reduction</td> <td style="text-align: right;">(\$ 89,900)</td> </tr> </table> <p>Learning Recovery Block Grant: Basis: \$2,150 per 21-22 ADA x UPP (BASC)</p> <p>Arts, Music, and Material Block Grant: Basis: \$666 per 21-22 ADA (BASC).</p>	Remove: May Revise OT Disc Grant:	(\$ 378,555)	Add: "Learning Rec Block Grant":	120,577	Add: "Arts, Music and Matl's Grant":	<u>168,078</u>	Net Change/ Reduction	(\$ 89,900)
Remove: May Revise OT Disc Grant:	(\$ 378,555)								
Add: "Learning Rec Block Grant":	120,577								
Add: "Arts, Music and Matl's Grant":	<u>168,078</u>								
Net Change/ Reduction	(\$ 89,900)								

4. Expanded Learning Opportunity Grant (3 year MYP)

<p>Included the SB154 amount of \$1,500 per unduplicated TK-6 ADA.</p>	<p>Final Budget: Basis: \$1,940 per TK-6 ADA x UPP (SCOE)</p> <p>Impact: \$0 (neutral)</p> <p>The additional expected revenue of \$57.9K will supplant/replace budgeted service/fee revenues.</p>
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The overall impact of these changes is expected to bring the ending 24-25 unrestricted fund balance to 20.0% which is within the school's operating goal parameters and is above the 5.0% threshold required for a positive certification.

2022-23 ENACTED STATE BUDGET - STATE REVENUE CHANGE CALCULATIONS

<u>1. LCFF Revenue (excl 2.1 below)</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>Total</u>
- 45 Day Revision (6.56% base; 6.28% augment; Total 12.84%)	2,635,988	2,772,674	2,883,095	
- 7/1 Adopted Bud (6.56% base; 3.29% augment; Total 9.85%)	2,566,838	2,699,823	2,807,378	
LCFF Revenue Increase (45-Day vs. AB; 2.99%)	<u>\$ 69,150</u>	<u>\$ 72,851</u>	<u>\$ 75,717</u>	<u>\$ 217,718</u>

2. ADA Hold Harmless Calculation (Final/Enacted State Budget Act)

2.1 Part 1	ADA Rate / Yield Protection (funded as part of P-1 LCFF Apportionment (beg Feb '22))			
	A. 19-20 ADA	a	278.77	
	19-20 Fall 1 Enrollmer	b	290.00	
		a/b	0.9613	
	B. 21-22 ADA	a	252.37	
	21-22 Fall 1 Enrollmer	b	261.00	
		a/b	0.9669	
	C. A / B	A / B	0.9941	< 1.0 --> not applicable
	D. Revised 21-22 ADA		252.3700	no change
	E. Hold-Harmless ADA		-	
2.2 Part 2	Declining Enrollment Protection (separate budget line item)			
	A. 20-21 ADA		278.77	
	B. 21-22 ADA (Adj for Part 1)		252.37	
	Difference		26.40	
	Per ADA Rate Calculation			
	- 21-22 LCFF Funding		2,268,195	CDE P-2 Apportionment Exhibit
	- 21-22 ADA (Adj for Part 1)		252.37	
	- 21-22 LCFF / ADA		<u><u>\$8,987.58</u></u>	
Part 1			-	-
Part 2			26.40	237,272
			<u>26.40</u>	<u>\$ 237,272</u>

3. Learning Recovery Block Grant

Basis: \$2,150 per 21-22 ADA x UPP *		\$ 2,150
- Total 21-22 P-2 ADA	x	252.37
- 21-22 UPP %	x	22.22%
- \$\$	=	<u><u>120,577</u></u>

* Based on BASC Common Message - 45 Day Revision

4. Arts, Music, and Instructional Materials Discretionary Block Grant

Basis: \$666 per 21-22 ADA *		\$ 666.00
- Total ADA	x	252.37
- \$\$	=	<u><u>168,078</u></u>

5. Expanded Learning Opp Grant

	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>Total</u>
Basis: \$1,940 per TK-6 ADA x UPP **					
- TK-6 ADA x UPP		43.53	43.75	44.37	
- \$\$	\$ 50,000	\$ 84,448	\$ 84,875	\$ 86,078	\$ 305,401
- 7/1 Adopted Bud	\$ 50,000	\$ 65,293	\$ 65,620	\$ 66,552	\$ 247,465
Additional Funding	<u>\$ -</u>	<u>\$ 19,155</u>	<u>\$ 19,255</u>	<u>\$ 19,526</u>	<u>\$ 57,936</u>

** Based on SCOE 23-01; Note: Intent is to increase to \$2,750 per TK-6 ADA UPP as budget allows

Live Oak Charter School

2022-23 45-Day Revision - Final Budget Act Changes

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 YE Est	2022/23 7/1 Bud	2023/24 MYP	2024/25 MYP
EXP Total Expenditures	2,880,940	3,352,330	3,130,326	2,642,871	3,235,392	3,586,030	3,686,879	3,760,491
Surplus / (Deficit)	185,085	(172,523)	(193,327)	314,729	204,310	24,737	(306,324)	(324,280)
Beginning Fund Balance*	667,537	852,623	680,095	488,921	803,650	1,007,960	1,032,697	726,373
Surplus / (Deficit)	185,085	(172,523)	(193,327)	314,729	204,310	24,737	(306,324)	(324,280)
Ending Fund Balance	852,622	680,100	486,768	803,650	1,007,960	1,032,697	726,373	402,093
- Less: Net Investment in Capital Assets	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,722)	(2,884)	(1,802)
- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(103,500)	(62,900)	(35,000)	(15,000)
Unrestr EFB / Net Position	662,927	494,998	479,740	787,312	895,900	964,076	688,490	385,291
% of Total Expenditures	23.0%	14.8%	15.3%	29.8%	27.7%	26.9%	18.7%	10.2%
# Mos Avg Exp	2.76	1.77	1.84	3.57	3.32	3.23	2.24	1.23

Memo: Restr Prop 39 Income/Exp	173,327	-	(173,327)
Surplus / (Deficit) Excl Prop 39	11,758	(172,523)	(20,000)

Cumulative Surplus / (Deficit) - 8 Yr Period: 17-18 through 24-25

3 Yrs: 17-19	(180,765)
5 Yrs: 20-25	(86,828)
8 Yrs: 17-25	(267,593)

45-Day Budget Revision - Summary of Revenue Changes (Final State Budget)

	22-23	23-24	24-25
1 Include 21-22 Hold Harmless ADA Protection	237,272		
2 Increase LCFF Base Grant by 2.99% (Total 12.84%)	69,150	72,851	75,717
3 Remove One-Time Discretionary Block Grant (May Revise)	(378,555)		
4 Add "Learning Recovery Block Grant": \$2,150 per 21-22 ADA x UPP (BASC)	120,577		
5 Add Arts,Music,Material (and other op costs) Block Grant: \$666 per 21-22 ADA (BASC)	168,078		
6 Increase ELOP Funding (from \$1,250 to \$1,940 per TK-6 UPP ADA)	19,155	19,255	19,526
7 Decrease Local AfterCare Fees/Revenue to due to increased ELOP Funding	(19,155)	(19,255)	(19,526)
Tot Total Revenue Changes - 45-Day Revise	216,522	72,851	75,717
- Revised Surplus/Deficit	185,085	(172,523)	(193,327)
8 Yrs 17-25			97,497
5 Yrs 20-25			278,262
- Revised Unrestricted Fund Balance	1,180,598	977,863	750,381
- Revised Unrestricted Fund Balance %	32.9%	26.5%	20.0%

Memo: UEFB Reserve Shortfall - three year total

- 25% Unrestricted EFB [Goal]	940,123
** Shortfall below 25% reserve balance goal	(189,742)
- 20% Unrestricted EFB	752,098
** Shortfall below 20% reserve balance	(1,718)

Live Oak Charter (6119036) - 45-Day Revision		8/12/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%	
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	\$2,177,255	\$2,177,255	\$2,072,608	\$2,377,849	\$2,504,808	\$2,605,529	\$2,702,399	\$2,796,136	
Grade Span Adjustment	106,245	106,245	98,952	118,313	124,665	129,647	134,503	139,111	
Supplemental Grant	90,930	93,259	96,635	112,877	114,803	118,379	122,781	127,038	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	26,949	28,398	29,540	30,639	31,702	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,374,430	\$2,376,759	\$2,268,195	\$2,635,988	\$2,772,674	\$2,883,095	\$2,990,322	\$3,093,987	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	2,374,430	2,376,759	2,268,195	2,635,988	2,772,674	2,883,095	2,990,322	3,093,987	
LCFF Entitlement Per ADA	\$ 8,518	\$ 8,526	\$ 8,988	\$ 10,267	\$ 10,800	\$ 11,230	\$ 11,647	\$ 12,051	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 893,704	\$ 783,739	\$ 754,947	\$ 995,484	\$ 1,043,977	\$ 1,084,903	\$ 1,125,237	\$ 1,164,183	
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 83,072	\$ 197,611	\$ 264,161	\$ 311,688	\$ 356,283	\$ 398,370	
<i>Local Revenue Sources:</i>									
In-Lieu of Property Taxes (Object Code 8096)	1,424,972	1,537,266	1,430,176	1,442,893	1,464,536	1,486,504	1,508,802	1,531,434	
TOTAL FUNDING	2,374,430	2,376,759	2,268,195	2,635,988	2,772,674	2,883,095	2,990,322	3,093,987	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,374,430	2,376,759	2,268,195	2,635,988	2,772,674	2,883,095	2,990,322	3,093,987	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 83,072	\$ 197,611	\$ 264,161	\$ 311,688	\$ 356,283	\$ 398,370	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 55,754	\$ 55,754	\$ 83,072	\$ 197,611	\$ 264,161	\$ 311,688	\$ 356,283	\$ 398,370	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 5,627.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,283,500	\$ 2,283,500	\$ 2,171,560	\$ 2,523,111	\$ 2,657,871	\$ 2,764,716	\$ 2,867,541	\$ 2,966,949	
Supplemental and Concentration Grant funding in the LCAP year	\$ 90,930	\$ 93,259	\$ 96,635	\$ 112,877	\$ 114,803	\$ 118,379	\$ 122,781	\$ 127,038	
Percentage to Increase or Improve Services	3.98%	4.08%	4.45%	4.47%	4.32%	4.28%	4.28%	4.28%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	290	276	261	268	268	268	268	268	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	290	276	261	268	268	268	268	268	
Unduplicated Pupil Count	60	66	58	58	58	58	58	58	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	60	66	58	58	58	58	58	58	
Rolling %, Supplemental Grant	19.9100%	20.4200%	22.2500%	22.6100%	21.8300%	21.6400%	21.6400%	21.6400%	
Rolling %, Concentration Grant	19.9100%	20.4200%	22.2500%	22.6100%	21.8300%	21.6400%	21.6400%	21.6400%	

Live Oak Charter (6119036) - 45-Day Revision		8/12/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	132.64	132.64	117.52	124.54	124.54	124.54	124.54	124.54	
Grades 4-6	89.16	89.16	78.36	77.60	80.47	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	54.61	51.73	51.73	51.73	51.73	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
Change in LCFF ADA (excludes NSS ADA)	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
2021-22 Proxy ADA Determination									
Yield Calculation									
Total ADA	278.77		252.37						
Total Enrollment	290.00		261.00						
Attendance Yield	96.1276%		96.6935%						
Quotient			0.9941						
2021-22 Proxy ADA									
Grades TK-3			-						
Grades 4-6			-						
Grades 7-8			-						
Grades 9-12			-						
Subtotal			-						
NSS			-						
Combined Subtotal			-						
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	132.64	132.64	117.52	124.54	124.54	124.54	124.54	124.54	
Grades 4-6	89.16	89.16	78.36	77.60	80.47	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	54.61	51.73	51.73	51.73	51.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
	Current	Current	Current	Current	Current	Current	Current	Current	
ACTUAL ADA (Current Year Only)									
Grades TK-3	132.64	132.64	117.52	124.54	124.54	124.54	124.54	124.54	
Grades 4-6	89.16	89.16	78.36	77.60	80.47	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	54.61	51.73	51.73	51.73	51.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
TOTAL FUNDED ADA									
Grades TK-3	132.64	132.64	117.52	124.54	124.54	124.54	124.54	124.54	
Grades 4-6	89.16	89.16	78.36	77.60	80.47	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	54.61	51.73	51.73	51.73	51.73	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	278.77	278.77	252.37	256.75	256.74	256.74	256.74	256.74	
<i>Funded Difference (Funded ADA less Actual ADA)</i>									
	-	-	-	-	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA				9.58	9.58	9.58	9.58	9.58	

Live Oak Charter (6119036) - 45-Day Revision		8/12/2022							
		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	\$	8,842	\$ 8,850	\$ 9,333	\$ 10,538	\$ 11,088	\$ 11,529	\$ 11,958	\$ 12,372
Grades 4-6	\$	8,129	\$ 8,137	\$ 8,581	\$ 9,689	\$ 10,196	\$ 10,602	\$ 10,996	\$ 11,378
Grades 7-8	\$	8,371	\$ 8,379	\$ 8,834	\$ 9,976	\$ 10,496	\$ 10,914	\$ 11,320	\$ 11,712
Grades 9-12	\$	9,953	\$ 9,963	\$ 10,505	\$ 11,862	\$ 12,481	\$ 12,978	\$ 13,461	\$ 13,928
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,132	\$ 9,623	\$ 10,010	\$ 10,382	\$ 10,742
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,061	\$ 11,656	\$ 12,125	\$ 12,576	\$ 13,012
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 950	\$ 1,001	\$ 1,041	\$ 1,080	\$ 1,117
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 288	\$ 303	\$ 315	\$ 327	\$ 338
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 10,082	\$ 10,624	\$ 11,051	\$ 11,462	\$ 11,859
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 11,349	\$ 11,959	\$ 12,440	\$ 12,903	\$ 13,350
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,132	\$ 9,623	\$ 10,010	\$ 10,382	\$ 10,742
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,270	\$ 9,769	\$ 10,162	\$ 10,540	\$ 10,906
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,544	\$ 10,057	\$ 10,461	\$ 10,850	\$ 11,226
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,061	\$ 11,656	\$ 12,125	\$ 12,576	\$ 13,012
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 950	\$ 1,001	\$ 1,041	\$ 1,080	\$ 1,117
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 288	\$ 303	\$ 315	\$ 327	\$ 338
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 2,016	\$ 2,125	\$ 2,210	\$ 2,292	\$ 2,372
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,854	\$ 1,954	\$ 2,032	\$ 2,108	\$ 2,181
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,909	\$ 2,011	\$ 2,092	\$ 2,170	\$ 2,245
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,270	\$ 2,392	\$ 2,488	\$ 2,581	\$ 2,670
Actual - 1.00 ADA, Local UPP as follows:									
		19.91%	20.42%	22.25%	22.61%	21.83%	21.64%	21.64%	21.64%
Grades TK-3	\$	339	\$ 347	\$ 398	\$ 456	\$ 464	\$ 478	\$ 496	\$ 513
Grades 4-6	\$	311	\$ 319	\$ 366	\$ 419	\$ 427	\$ 440	\$ 456	\$ 472
Grades 7-8	\$	321	\$ 329	\$ 376	\$ 432	\$ 439	\$ 453	\$ 470	\$ 486
Grades 9-12	\$	381	\$ 391	\$ 448	\$ 513	\$ 522	\$ 538	\$ 558	\$ 578
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		50%	50%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,553	\$ 6,906	\$ 7,183	\$ 7,450	\$ 7,708
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 6,026	\$ 6,350	\$ 6,605	\$ 6,851	\$ 7,089
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 6,204	\$ 6,537	\$ 6,800	\$ 7,053	\$ 7,297
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 7,377	\$ 7,773	\$ 8,086	\$ 8,387	\$ 8,678
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%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCS 2022-23 Proposed Schedules for Regular Board Meetings

Option A: second *Thursday* of the month. Meeting agendas/packets posted by Monday evening.

Thursday	BOD Meeting	FWG meeting*	EWG Meeting*
September	9/8/2022	8/30	9/1/22
October	10/13/2022	10/2	9/6/22 (Dragon Pageant)
November	Should be on 11/10, which is a nonschool day for LOCS and the start of a 4 day weekend. Suggest moving to <i>Tuesday</i> 11/8/2022	11/1	11/3/22
December	12/8/2022	11/29	12/1/22
January	1/19/2023	1/10	1/12/23
February	2/9/2023	1/31	2/2/23
March	3/9/2023	2/28	3/2/23
April	Should be on 4/13, which is LOCS's Open House night. Suggest moving it to <i>Tuesday</i> , 4/11/2023	3/28	4/6/23
May	5/11/2023	5/2	5/4/23
June	6/8/2023	5/30	6/1/23
June	6/29/2023	6/20	6/22/23

*Finance Working Group (FWG) and Executive Working Group (EWG) meeting dates are tentative and are not public meetings.

Option B: second *Tuesday* of the month. Meetings agendas/packets posted by Saturday evening.

Tuesday	BOD Meeting	FWG Meeting*	EWG Meeting*
September	9/13/2022	9/6	9/8
October	10/11/2022	10/4	10/6 (Dragon Pageant)
November	11/8/2022 (Election Day)	11/1	11/3
December	12/13/2022	12/6	12/8
January	1/17/2023	1/10	1/12
February	2/14/2023 (Valentine's Day)	2/7	2/9
March	3/14/2023	3/7	3/9
April	4/11/2023	4/4	4/6
May	5/9/2023	5/2	5/4
June	6/13/2023	6/6	6/8
June	6/27/2023	6/20	6/22

2022/23 Board Meeting Norms

The norms that we arrived at during the 2021/22 year:

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

Questions:

1. Are these still our priorities?
2. Is there opportunity to shorten/consolidate/prioritize them?
3. How do we hold one another accountable for following them? (What happens when someone is not following a norm?)