

Executive Director Report, Justin Tomola

December 8, 2022 Board Meeting

Enrollment and Attendance

- KG: 18, 93% (MA)
- KG: 17, 85.5%(RRT)
- 1st: 28, 82%
- 2nd: 26, 85%
- 3rd: 30, 88%
- 4th: 28, 89%
- 5th: 25, 87%
- 6th: 30, 88%
- 7th: 24, 89%
- 8th: 28, 88%
- Total: 254, 88.0%

Enrollment Statistics 22/23					
	Capacity	Confirmed	Pending	Openings	Waitlist
K2	14	16	1	0	0
K1	30	19	1	9	0
First	30	28	0	2	0
Second	30	26	1	4	0
Third	30	30	0	0	6
Fourth	30	28	0	0	1
Fifth	30	25	1	5	0
Sixth	30	30	0	0	3
Seventh	28	24	1	4	0
Eighth	30	28	0	2	0
Total	282	254	5	26	10

*Kinder deeper dive at a glance

19 - 1 year students

7 - 2 years with summer birthdays

7 - 2 years with TK birthdays

2 - 2 years with birthdays younger than TK birth range (after February 2, 2018 cut off)

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35 students

Kindergarten 2023/24

Possible Scenario #1

Class: 24 Kinder Students

Class: 14 TK and 6 Kinder

This model gives us 45k more and is contingent on State funding and CBA approval.

Scenario #2

Class: 15/7

Class: 15/7

[Sonoma County's children getting pummeled by wave of viral illness.](#)

Cliffs Notes:

After local public health authorities and doctors this week [raised alarm about rising rates of respiratory illness in the region](#), The Press Democrat asked readers to share their experiences.

Dozens of parents described their families reeling from a cascade of viruses.

“Something needs to be done. This is scary. I’m scared to send my child to school, because at this point it’s a health risk.” Joanna Smith

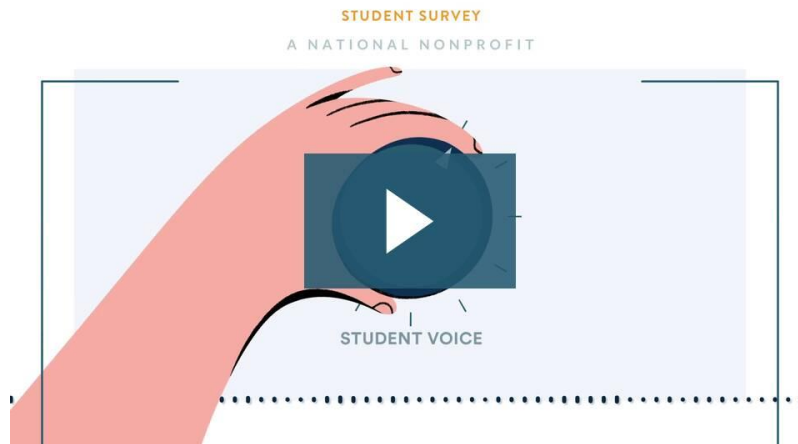
...influenza A is rampant throughout the region and COVID-19 is showing a recent, stubborn uptick.

“Never in my career have I seen flu or RSV hit like they are right now,” said Dr. Omar Ferrari, medical director of the Department of Emergency Medicine at Providence’s Santa Rosa Memorial Hospital.

Ferrari described the number of influenza A cases, in particular, as *“orders of magnitude”* worse than a typical cold-and-flu season.

In addition, faculty and staff are experiencing the same level of sickness.

Enrollment update from Heather Bleasedell



[YouthTruth Student Survey | A National Nonprofit](#)

Educational Programming and Instruction

What's Happening Around Campus:

Wed 11/30, 8:30a - 9:40a • Class Coordinator Meeting
Thu 11/30, 4:30p - 5:15p • Grade 2: Play
Thu 12/1, 6:30p - 8pm • MS: Winter Walk
Fri 12/2, • Grade 2: Hike
Fri 12/2, 8:45a - 9:00a • Coffee Cart
Fri 12/2, 8:15a - 10:00a • Enrollment Tour
Fri 12/2, 4:00pm • Campus Clean Up
Mon 12/05 - Fri 12/09, ELA/Math • Benchmark Assessments
Tue 12/06, 5:30pm • Grade 1: Winter Spiral
Tue 12/06, 7:30pm - 9:00pm • LO Foundation BOD meeting
Wed 12/07, 10:15 • Grade 4: Walking Field Trip
Wed 12/07, 5:30pm • Grade 2: Winter Spiral
Wed 12/07, 7:00pm • Grade 3: Winter Spiral
Thu 12/8, 4:00p - 5:15p • Grade 5: Play
Thu 12/8, 5:30p • Grade 4: Labyrinth Walk
Thu 12/8, 6:00p • School Board Meeting
Fri 12/9, 8:15a - 9:00a • Coffee Cart
Fri 12/9, 4:30 • Faculty/Staff Holiday Party
Tue 12/13, 8:45a - 10:00a • Enrollment Tour
Wed 12/14, 8:30a - 9:40a • Class Coordinator Meeting
Thu 12/15, 9:15a - 12:00p • Grade 3+6: Walking field trip to Mystic Theater
Fri 12/16, 9:30a - 6:00p • Winter Faire
Fri 12/16, 11:00a • Winter Assembly
Mon 12/19 - Tue 1/3 • Winter Break: No School

MTSS/RTI Summary: Our academic program includes a robust Multi-Tiered System of Supports (MTSS). 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. The MTSS model can help general education students receive interventions sooner and it can also help identify sooner which students may need special education. Live Oak continues to grow and develop within our MTSS program. Specifically this year our RTI Coordinator works with the teachers in determining best strategies and interventions to help elevate students' academic performance in both ELA and Math. One of the newer systems in our MTSS program is the Star Renaissance benchmark assessments. Three times a year, students in grades 3-8 take an adaptive benchmark assessment in both ELA and Math. Since its inception, students have taken the STAR tests 4 times. As we have done in the past, we will continue to dedicate time for teachers to log into their accounts to access their classroom data during staff meetings to review results. Additionally, we continue to monitor progress of students who have been identified as needing interventions and make adjustments based on results as necessary. Ms. Season continues to schedule agreeable times in order to work with small groups of students in need of intervention services.

COVID

We continue encouraging people to "consider" wearing a mask. Teachers can choose to hold class meetings inside. Most in person meetings also include a Zoom link due to a wide level of comfort and choice for how to attend.

Case count: September 4, October 4, November 0, and December 1.

HR Update

Amalya was chosen, from an exceptional pool of candidates, to take over our Kindergarten AfterCare position. Amalya has a wonderful background including small business owner, caregiver, and local artist. They are a self-described naturally caring, attentive, compassionate individual. Organized and detail oriented creative problem solver who loves learning new skills and supporting the growth of others. Operates with high emotional intelligence and clear communication. Please join me in providing a warm welcome to Amalya King.

Potential increase in classified salary schedule to match Sonoma County increase of living wage pay of 17.25 effective January 1, 2023.

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

**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
Middle School and Zoom
November 9, 2022
6:00pm**

This meeting will be conducted in part by teleconference pursuant to Executive Orders N-25-20 and N-29-20. Following all recommended state and county pandemic guidelines, this meeting will be conducted in-person for Live Oak Charter School Board members, employees, and invited participants. Attendance for public participation will be conducted online via the Zoom meeting platform. Members of the public who wish to access the Board meeting may do so at:

Join Zoom Meeting

<https://liveoakcharter-org.zoom.us/j/95761876322?pwd=eE90OWN6dkFJT1FpU29OS0Y4SU1nZz09>

Meeting ID: 957 6187 6322

Passcode: 292470

One tap mobile

+16694449171,,95761876322#,,, *292470# US

+16699009128,,95761876322#,,, *292470# US (San Jose)

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

- *We work in the interest of ALL of Live Oak's students.*
- *We are prepared for board meetings by asking questions ahead of time.*
- *We follow the "No Surprise Rule;" we are committed to avoiding hidden agendas.*
- *We focus on an agenda item until it is resolved or until a specified time has been reached to resume the resolution process.*
- *Our success depends on our participation – we share ideas, ask questions, draw others out.*
- *We give our full listening attention.*
- *We raise our hand and speak when called upon.*
- *We strive to be brief and respectful to others.*
- *We refrain from deriding other individuals' ideas and strive to value all opinions.*
- *We own our mistakes.*
- *We are open to challenging our own beliefs and ideas; we stay open to new ways of doing things.*
- *We celebrate success by taking time to recognize small steps or progress toward goals.*
- *We express gratitude and appreciation.*

PRESENT

Jessica Umphress, Board Chair
Robert Bunce, Board Treasurer
Samantha Sheppard, Board Secretary
Chris Fox, Board Director
Kristin Walter, Board Director

ABSENT

Stacy Ito

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CALL TO ORDER

6:11pm

Identify a time-keeper for the meeting

APPROVE THE AGENDA

RB moved to approve; CF seconded; all in favor RB, CF, JU, SS, KW

A. Public Comment on non-agenda items

No public comment

This portion of the meeting is set aside for members of the public to make comments or raise issues that are not specifically on the agenda. The board cannot, by law, respond or take action on any issue not specifically on the agenda. Public Comment presentations are limited to three minutes per presentation and the total time allotted to non-agenda items will not exceed fifteen minutes. While government code allows speakers to criticize the district's policies, procedures, programs, services, and/or employees, the school does have a policy specific to complaints against employees. Should comments from the public pertain to a specific school employee, the Board requests that the complaint first be submitted, in writing, following the General Complaint Policy for investigation.

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)
 - a. Costs running ahead of income, as expected this time of year; sub costs were a bit more than expected
 - b. Next month's meeting to include an in depth look at finances
2. Foundation Report (Jessica Umphress)
 - a. Total fundraising is low compared with last year.
 - b. The fundraising team has a campaign they are excited about to boost funding.
 - c. Auction planning is underway, and they plan to continue to have a committee run it, rather than a single person. There were some issues with it last year, and they've improved the process and will try that again so as not to overwhelm any one person
3. Director's Update (Justin Tomola)

Enrollment/Attendance Update

 - a. There are some K1 and K2 new students in the enrollment process.
 - b. Enrollment is 255, but not ADA numbers because we have some students who don't qualify for ADA.
 - c. Enrollment process has been improved and been moved to a team, who are currently documenting the process with Shelly. For 2022-2023 school year, Casey will plan tours, communicate with families; Shelly will handle paperwork and updates to the website; Heather will do planning for outreach and marketing.
 - d. Enrollment down everywhere in CA due to vaccination issues, people moving out of state.
 - e. CF asked if exit interviews are done when families leave. This is not part of the process. Justin said we do ask on the exit form, but typically little useful

information is shared. Jessica stated this might be an initiative in the strategic planning process.

- f. KW is there a process for getting someone to present at local preschools. A-Not currently. Per Justin, messaging needs to be improved and tightened up before this sort of recruitment is done.

2021-22 CAASPP report

- a. State testing overview of data, which is missing data over the past couple of years due to covid (no testing was done); 2020-2021 year results based on shorter test. In general, this test shows a decline from tests administered pre-covid. We had strong results in 2019 in ELA and Math.
 - b. Beginning spring 2024, evaluations will be based on a new growth model, and the 2020-2021 test will be the first year used to establish growth.
 - c. Testing is done grades 3-8 for ELA and math, 5th and 8th for science.
 - d. Live Oak's overall achievement is better than state averages, and for science it was much better; the state warned there would be a sharp dropoff in scores, and there wasn't for Live Oak.
4. Long Term Facilities Team Update (Chris Fox, Kristin Walter)
- a. KW wants to acknowledge JU for laying the groundwork with city officials
 - b. Council affirmed their intention was to take over responsibility for property from the 4DAA. Seems coming clean about the difficulties with the 4thDAA was the right thing to do.
 - c. Peggy with city management has reached out and scheduled a meeting for November 30th. \$1.8 M is still available to us to use, but it must be used by the end of December. We have a MOU with the district for the \$1.8M.
 - d. We're searching and looking at churches and existing Petaluma city facilities; taking on an expensive building project doesn't make sense at this point. Doing this to keep as many options open as possible.
 - e. Having parents from the community in the board meeting really made a difference, many thanks to the community.
5. Board Archives Project (Sam Sheppard)
- a. JU and SS are working on the project; will report again next month.
6. Executive Director Annual Review (Rob & Stacy)
- a. The survey to teachers has been moved to google docs (from Survey Monkey, save money), and will go out to the board, foundation board, class coordinators, staff, faculty. Kristin would like TIDE members to be asked. The policy determines who the survey goes out to. Need to have a conversation directly with Justin about this.

C. Consent agenda

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

No public comment

RB moved to approve; SS seconded; all in favor RB, KW, CF, JS, SS

1. Board minutes for October 13, 2022
2. Plan to hold December 2022 board meeting in hybrid model, consisting of in-person attendance for Board members and school staff, and online attendance for public participation using Zoom platform per AB 361
3. Financials for August-October 2022

4. RESIG 2021-2022 Public Self-Insurers Annual Report

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

No public comment

1. 2022/23 Foundation Board Members (Jessica Umphress)

- a. List of Foundation members, for approval:

Jennifer Okonsky: Chair

Pat Mundy

Deb Fox

Heather Johnson: Secretary

Kristina Tank Crestetto

Jerusha Ogden: Annual Fund Adm (not a voting member)

Carolina Jenser: Bookkeeper (not a voting member)

RB moved to approve, CF seconded, all in favor RB, CF, KW, JU, SS

E. Board Development

No public comment

1. Strategic Planning report & feedback from Workshop #2 (Kristin Walter, Jessica Umphress)
 - a. Workshop 2 identified priorities and goals; was a brainstorming session with faculty, board, TIDE
 - b. Priorities/Goals identified: Waldorf practice, institutional sustainability, student outcomes, inclusivity.
 - c. Faculty and admin were listened to; we continue to be a mission driven school.
 - d. Next phase is to figure out how we get (brainstorm initiatives=Workshop #3); will make a live oak tree that embodies everything about the school in the next week to help with this phase. Also, online jamboard will be available for idea submissions.
 - e. Workshop 4 will focus on feasibility.
 - f. Would like to put a committee together to keep the project moving forward.
2. Choose a date for Finance Study Session in December (Robert Bunce) (5 min)
 - a. Budget process will require making some decisions given enrollment numbers and the fact our budget needs money from the foundation this year and next; they don't know if they'll be able to provide it. Class size decision making is done in January.
 - b. RB would like to schedule study session soon.
 - c. Three options were agreed upon, meeting time TBD, once John Azzizzi and Justin are included.

F. Public Comment on Closed Session Agenda Item

No public comment

G. CLOSED SESSION

Pursuant to Government Code 54957(b)(1) Employee Evaluation, Title: Executive Director

H. Report out from Closed Session

No action was taken

I. Topics for consideration for future board meetings

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

J. ADJOURNMENT

9:17 pm

Fiscal05

Account Summary-Balance

Balances through 06/30/2023					Fiscal Year 2022/23	
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	888,776.00	888,776.00	661,840.76	297,756.64	70,821.40-
62- 0000- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	75,690.00	75,690.00	50,406.90	23,523.22	1,759.88
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	29,636.00	29,636.00	20,493.00	9,563.40	420.40-
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	31,761.00	31,761.00	24,619.20	11,488.96	4,347.16-
Total for Object 1100 and Expense accounts		1,025,863.00	1,025,863.00	757,359.86	342,332.22	73,829.08-
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	15,800.00	15,800.00		3,400.00	12,400.00
62- 6266- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio				1,000.00	1,000.00-
62- 9038- 0- 1110- 1000- 1130- 000- FUND	Teachers' Sals,Instructio				600.00	600.00-
Total for Object 1130 and Expense accounts		15,800.00	15,800.00	.00	5,000.00	10,800.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	8,000.00		14,160.00	6,160.00-
Total for Object 1148 and Expense accounts		8,000.00	8,000.00	.00	14,160.00	6,160.00-
Object 1300 - Cert Suprvsrs'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvsrs',Superinten	39,021.00	39,021.00	24,387.88	14,632.74	.38
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvsrs',School Adm	91,049.00	91,049.00	56,905.74	34,143.48	22-
Total for Object 1300 and Expense accounts		130,070.00	130,070.00	81,293.62	48,776.22	.16
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	58,129.00	58,129.00	39,633.45	18,495.61	.06-
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	80,556.00	80,556.00	32,887.35	21,322.43	26,346.22
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	40,806.00	40,806.00	13,095.00	5,779.72	21,931.28
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,243.00	12,243.00	8,330.55	3,887.59	24.86
Total for Object 2100 and Expense accounts		191,734.00	191,734.00	93,946.35	49,485.35	48,302.30
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi				400.00	400.00-
Total for Object 2130 and Expense accounts		.00	.00	.00	400.00	400.00-
Object 2148 - Instr Aides Sub						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00	500.00		180.00	320.00
Total for Object 2148 and Expense accounts		500.00	500.00	.00	180.00	320.00
Object 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	4,000.00		171.00	3,829.00
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi				1,173.00	1,173.00-
Total for Object 2199 and Expense accounts		4,000.00	4,000.00	.00	1,344.00	2,656.00

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 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	48,468.00	48,468.00	30,292.35	18,175.41	.24
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	87,182.00	87,182.00	54,488.85	32,693.31	.16-
Total for Object 2300 and Expense accounts		135,650.00	135,650.00	84,781.20	50,868.72	.08
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	37,960.00	37,960.00	23,725.05	14,235.03	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,813.00	210,813.00	131,089.41	73,118.13	6,605.46
Total for Object 2400 and Expense accounts		248,773.00	248,773.00	154,814.46	87,353.16	6,605.38
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad				1,760.00	1,760.00-
Total for Object 2499 and Expense accounts		.00	.00	.00	1,760.00	1,760.00-
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	18,858.00	18,858.00			18,858.00
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	53,557.00	53,557.00	35,315.85	16,480.73	1,760.42
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	48,399.00	48,399.00	51,790.95	33,804.38	37,196.33-
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv			12,857.40	6,090.12	18,947.52-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	37,100.00	37,100.00			37,100.00
Total for Object 2900 and Expense accounts		157,914.00	157,914.00	99,964.20	56,375.23	1,574.57
Object 2999 - Other Class Sal						
62- 0000- 0- 5760- 1190- 2999- 000- 0000	Other Class Sal,Spec Ed-o	350.00	350.00		20.00	330.00
62- 2600- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com				1,425.46	1,425.46-
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	3,000.00		96.15	2,903.85
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	1,541.61	1,808.39
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	7,453.00	7,453.00	4,658.25	2,794.95	.20-
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	152,899.00	152,899.00	112,898.06	53,307.02	13,306.08-
62- 0000- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	14,457.00	14,457.00	9,627.75	4,492.95	336.30
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	17,390.00	17,390.00	10,868.84	6,521.31	.15-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,741.00	5,741.00	3,914.10	1,826.58	.32
62- 6266- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi				191.00	191.00-
62- 9038- 0- 1110- 1000- 3101- 000- FUND	Benefits - Strs,Instructi				114.60	114.60-
Total for Object 3101 and Expense accounts		197,940.00	197,940.00	141,967.00	69,248.41	13,275.41-
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	27,219.00	27,219.00	17,949.60	8,376.48	892.92
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	9,161.00	9,161.00	6,245.85	2,914.73	.42

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 06/30/2023						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Total for Object 3201 and Expense accounts		36,380.00	36,380.00	24,195.45	11,291.21	893.34	
Object 3202 - Benefits - Pers							
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	4,784.00	4,784.00			4,784.00	
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	9,630.00	9,630.00	6,019.05	3,611.43	.48-	
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	12,296.00	12,296.00	7,685.10	4,611.06	.16-	
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	29,476.00	29,476.00	19,014.60	8,939.69	1,521.71	
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	20,443.00	20,443.00	8,343.45	5,660.13	6,439.42	
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	53,483.00	53,483.00	25,102.50	15,404.00	12,976.50	
62- 0000- 0- 5760- 1190- 3202- 000- 0000	Benefits - Pers,Spec Ed-o	89.00	89.00		5.08	83.92	
62- 0000- 0- 5760- 1190- 3202- 000- RTI 1	Benefits - Pers,Spec Ed-o	10,352.00	10,352.00	3,322.20	1,466.30	5,563.50	
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	22,118.00	22,118.00	13,823.85	8,294.31	.16-	
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	12,279.00	12,279.00	13,139.55	8,861.40	9,721.95-	
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,100.00	3,100.00	2,113.50	986.30	.20	
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv			3,261.90	1,545.05	4,806.95-	
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	10,173.00	10,173.00		24.39	10,148.61	
Total for Object 3202 and Expense accounts		188,223.00	188,223.00	101,825.70	59,409.14	26,988.16	
Object 3311 - Benefits - Oasd							
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,520.00	5,520.00	3,595.20	1,775.70	149.10	
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,945.00	1,945.00	1,319.85	625.21	.06-	
Total for Object 3311 and Expense accounts		7,465.00	7,465.00	4,915.05	2,400.91	149.04	
Object 3312 - Benefits - Oasd							
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,169.00	1,169.00			1,169.00	
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,320.00	2,320.00	1,407.90	867.96	44.14	
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,862.00	2,862.00	1,783.05	1,078.59	.36	
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	6,802.00	6,802.00	4,365.30	2,095.23	341.47	
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	4,996.00	4,996.00	2,038.95	1,394.69	1,562.36	
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	12,636.00	12,636.00	7,798.65	4,492.79	344.56	
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		1.24	20.76	
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	2,530.00	2,530.00	762.75	348.51	1,418.74	
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,148.00	5,148.00	3,207.45	1,940.25	.30	
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	2,749.00	2,749.00	2,923.35	2,088.85	2,263.20-	
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	758.00	758.00	516.45	241.01	.54	
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv			797.10	377.56	1,174.66-	
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	2,427.00	2,427.00		5.96	2,421.04	
Total for Object 3312 and Expense accounts		44,419.00	44,419.00	25,600.95	14,932.64	3,885.41	

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3331 - Benefits - Medi						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	544.00	544.00	338.70	204.78	.52
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	12,403.00	12,403.00	8,886.30	4,315.53	798.83-
62- 0000- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	1,022.00	1,022.00	676.80	319.80	25.40
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,268.00	1,268.00	790.50	478.14	.64-
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	430.00	430.00	290.25	137.05	2.70
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	455.00	455.00	308.70	146.22	.08
62- 6266- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi				14.50	14.50-
62- 9038- 0- 1110- 1000- 3331- 000- FUND	Benefits - Medi,Instructi				8.70	8.70-
Total for Object 3331 and Expense accounts		16,122.00	16,122.00	11,291.25	5,624.72	793.97-
Object 3332 - Benefits - Medi						
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	273.00	273.00			273.00
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	543.00	543.00	329.25	203.01	10.74
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	669.00	669.00	417.00	252.24	.24-
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,591.00	1,591.00	1,021.05	490.06	79.89
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	1,168.00	1,168.00	477.00	326.25	364.75
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,955.00	2,955.00	1,823.85	1,050.80	80.35
62- 0000- 0- 5760- 1190- 3332- 000- 0000	Benefits - Medi,Spec Ed-o	5.00	5.00		.30	4.70
62- 0000- 0- 5760- 1190- 3332- 000- RTI 1	Benefits - Medi,Spec Ed-o	592.00	592.00	178.35	81.50	332.15
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,204.00	1,204.00	750.15	453.81	.04
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	643.00	643.00	683.70	488.53	529.23-
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	177.00	177.00	120.75	56.35	.10-
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv			186.45	88.31	274.76-
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	568.00	568.00		1.40	566.60
Total for Object 3332 and Expense accounts		10,388.00	10,388.00	5,987.55	3,492.56	907.89
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,582.00	2,907.45	1,723.96	49.41-
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	182,278.00	182,278.00	135,084.30	57,439.35	10,245.65-
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,272.00	15,272.00	10,572.90	4,880.67	181.57-
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,691.00	6,784.35	4,022.66	116.01-
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,498.00	5,498.00	3,806.25	1,757.05	65.30-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00	5,041.65	2,352.77	.42-
Total for Object 3401 and Expense accounts		225,715.00	225,715.00	164,196.90	72,176.46	10,658.36-
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,636.00	7,636.00	4,845.75	2,873.22	82.97-
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,448.00	5,448.00	3,404.70	2,042.82	.48

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23
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- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	7,614.00	7,614.00	5,191.20	2,422.56	.24
62- 0000- 0- 1110- 1000- 3402- 000- RTI 1	H & W Benefits,Instructio	10,600.00	10,600.00			10,600.00
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	33,724.00	33,724.00	14,375.10	8,590.83	10,758.07
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot	10,841.00	10,841.00			10,841.00
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	9,799.00	9,799.00	6,124.35	3,674.61	.04
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm	9,528.00	9,528.00	13,424.70	6,211.51	10,108.21-
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	9,927.00	9,927.00			9,927.00
Total for Object 3402 and Expense accounts		105,117.00	105,117.00	47,365.80	25,815.55	31,935.65
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	187.00	187.00	117.00	70.74	.74-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	4,777.00	4,777.00	3,064.20	1,488.17	224.63
62- 0000- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	352.00	352.00	233.40	110.28	8.32
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	437.00	437.00	272.40	164.76	.16-
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	148.00	148.00	100.05	47.25	.70
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	157.00	157.00	106.35	50.39	.26
62- 6266- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio				5.00	5.00-
62- 9038- 0- 1110- 1000- 3501- 000- FUND	Benefits - Sui,Instructio				3.00	3.00-
Total for Object 3501 and Expense accounts		6,058.00	6,058.00	3,893.40	1,939.59	225.01
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	94.00	94.00			94.00
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	187.00	187.00	113.55	69.99	3.46
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	231.00	231.00	143.70	86.94	.36
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	549.00	549.00	352.05	168.97	27.98
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	403.00	403.00	164.40	112.48	126.12
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,019.00	1,019.00	628.80	362.24	27.96
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	2.00	2.00		.11	1.89
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	204.00	204.00	61.50	28.10	114.40
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	415.00	415.00	258.75	156.51	.26-
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	222.00	222.00	235.80	168.46	182.26-
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	61.00	61.00	41.70	19.46	.16-
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi			64.35	30.48	94.83-
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	196.00	196.00		.48	195.52
Total for Object 3502 and Expense accounts		3,583.00	3,583.00	2,064.60	1,204.22	314.18
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	515.00	515.00	321.90	193.14	.04-

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3601 - Benefits - Wcom (continued)						
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	11,983.00	11,983.00	8,736.45	4,162.26	915.71-
62- 0000- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	999.00	999.00	665.40	310.52	23.08
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,202.00	1,202.00	751.20	450.72	.08
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	397.00	397.00	270.45	126.21	.34
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	477.00	477.00	324.90	151.62	.48
62- 6266- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi				13.20	13.20-
62- 9038- 0- 1110- 1000- 3601- 000- FUND	Benefits - Wcom,Instructi				7.92	7.92-
Total for Object 3601 and Expense accounts		15,573.00	15,573.00	11,070.30	5,415.59	912.89-
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	249.00	249.00			249.00
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	501.00	501.00	313.20	187.92	.12-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	640.00	640.00	399.90	239.94	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	1,534.00	1,534.00	989.40	471.64	72.96
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	1,064.00	1,064.00	434.10	296.92	332.98
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,783.00	2,783.00	1,730.40	988.40	64.20
62- 0000- 0- 5760- 1190- 3602- 000- 0000	Benefits - Wcom,Spec Ed-o	5.00	5.00		.26	4.74
62- 0000- 0- 5760- 1190- 3602- 000- RTI 1	Benefits - Wcom,Spec Ed-o	539.00	539.00	172.80	76.27	289.93
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,151.00	1,151.00	719.25	431.55	.20
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	639.00	639.00	683.55	465.01	509.56-
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	161.00	161.00	109.95	51.31	.26-
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv			169.65	80.36	250.01-
62- 9033- 0- 8500- 5900- 3602- 000- care	Benefits - Wcom,Other Com	529.00	529.00		1.28	527.72
Total for Object 3602 and Expense accounts		9,795.00	9,795.00	5,722.20	3,290.86	781.94
Object 4110 - Textbooks						
62- 0000- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg				5,538.07	5,538.07-
62- 6300- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg	500.00	500.00		47.24	452.76
Total for Object 4110 and Expense accounts		500.00	500.00	.00	5,585.31	5,085.31-
Object 4210 - Books Other Tha						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		54.23	445.77
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		389.52	610.48
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	443.75	1,056.25
Object 4300 - Materials & Sup						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00			2,500.00
Total for Object 4300 and Expense accounts		2,500.00	2,500.00	.00	.00	2,500.00

Balances through 06/30/2023						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Object 4310 - Instructional M							
62- 0000- 0- 1110- 1000- 4310- 000- 5t h1	Instructional M,Instructi	1,800.00	1,800.00		1,071.18	728.82	
62- 0000- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	4,489.00-	4,489.00-			4,489.00-	
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		282.75	467.25	
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,500.00	4,500.00		3,301.37	1,198.63	
62- 0000- 0- 1110- 1000- 4310- 000- MATH	Instructional M,Instructi	500.00	500.00		63.30	436.70	
62- 0000- 0- 1110- 1000- 4310- 000- M DD	Instructional M,Instructi	4,800.00	4,800.00		1,248.13	3,551.87	
62- 0000- 0- 1110- 1000- 4310- 000- MJSC	Instructional M,Instructi	1,000.00	1,000.00		869.06	130.94	
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		197.66	302.34	
62- 0000- 0- 1110- 1000- 4310- 000- RTI 1	Instructional M,Instructi	400.00	400.00		9.00	391.00	
62- 6300- 0- 1110- 1000- 4310- 000- 1st 1	Instructional M,Instructi	2,700.00	2,700.00		1,976.01	723.99	
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,800.00	1,800.00		1,902.00	102.00-	
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,800.00	1,800.00		1,181.19	618.81	
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,800.00	1,800.00		1,404.89	395.11	
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	4,489.00	4,489.00			4,489.00	
62- 6300- 0- 1110- 1000- 4310- 000- KND1	Instructional M,Instructi	1,800.00	1,800.00		1,381.62	418.38	
62- 6300- 0- 1110- 1000- 4310- 000- knd2	Instructional M,Instructi	1,800.00	1,800.00		1,566.10	233.90	
Total for Object 4310 and Expense accounts		25,950.00	25,950.00	.00	16,454.26	9,495.74	
Object 4340 - Computer Sftwar							
62- 0000- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instructi	200.00	200.00		199.00	1.00	
62- 0000- 0- 1110- 2700- 4340- 000- 0000	Computer Sftwar,School Ad	400.00	400.00		135.00	265.00	
Total for Object 4340 and Expense accounts		600.00	600.00	.00	334.00	266.00	
Object 4350 - Office Supplies							
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		1,806.52	3,693.48	
Total for Object 4350 and Expense accounts		5,500.00	5,500.00	.00	1,806.52	3,693.48	
Object 4370 - Custodial Suppl							
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	5,700.00	5,700.00		2,937.85	2,762.15	
Total for Object 4370 and Expense accounts		5,700.00	5,700.00	.00	2,937.85	2,762.15	
Object 4390 - Other Supplies							
62- 0000- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instructio	1,500.00	1,500.00		247.06	1,252.94	
62- 0000- 0- 1110- 1000- 4390- 000- GARD	Other Supplies,Instructio	500.00	500.00		279.96	220.04	
62- 0000- 0- 1110- 1000- 4390- 000- GRAD	Other Supplies,Instructio	1,000.00	1,000.00			1,000.00	
62- 0000- 0- 1110- 1000- 4390- 000- K1SN	Other Supplies,Instructio	1,500.00	1,500.00		70.98	1,429.02	
62- 0000- 0- 1110- 1000- 4390- 000- K2SN	Other Supplies,Instructio	1,500.00	1,500.00		197.03	1,302.97	
62- 0000- 0- 1110- 1000- 4390- 000- TRI P	Other Supplies,Instructio	4,000.00	4,000.00		2,420.26	1,579.74	

Balances through 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 4390 - Other Supplies (continued)						
62- 0000- 0- 1110- 2420- 4390- 000- LI BR	Other Supplies,Instructio	500.00	500.00		166.15	333.85
62- 0000- 0- 1110- 2700- 4390- 000- 0000	Other Supplies,School Adm	750.00	750.00		1,154.16	404.16-
62- 0000- 0- 1110- 2700- 4390- 000- COPY	Other Supplies,School Adm	4,000.00	4,000.00		2,148.68	1,851.32
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,000.00	2,000.00		368.68	1,631.32
62- 0000- 0- 1110- 8200- 4390- 000- 0000	Other Supplies,Operations	1,500.00	1,500.00		522.60	977.40
62- 0000- 0- 1110- 8200- 4390- 000- MNTN	Other Supplies,Operations	4,000.00	4,000.00		3,994.31	5.69
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm				948.81	948.81-
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi				233.68	233.68-
62- 9033- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm	4,000.00	4,000.00		53.71	3,946.29
62- 9038- 0- 1110- 1000- 4390- 000- FUND	Other Supplies,Instructio				1,441.89	1,441.89-
62- 9090- 0- 1110- 8300- 4390- 000- 0000	Other Supplies,Security,R	1,000.00	1,000.00		774.59	225.41
Total for Object 4390 and Expense accounts		27,750.00	27,750.00	.00	15,022.55	12,727.45
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	10,000.00	10,000.00			10,000.00
62- 0000- 0- 1110- 1000- 4400- 000- MJSC	Inventory Suppl,Instructi	2,000.00	2,000.00		352.60	1,647.40
62- 0000- 0- 1110- 8200- 4400- 000- 0000	Inventory Suppl,Operation				2,404.46	2,404.46-
62- 9038- 0- 1110- 1000- 4400- 000- FUND	Inventory Suppl,Instructi				7,646.79	7,646.79-
Total for Object 4400 and Expense accounts		12,000.00	12,000.00	.00	10,403.85	1,596.15
Object 4710 - Food Purchases						
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	550.00	550.00			550.00
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi				234.82	234.82-
Total for Object 4710 and Expense accounts		550.00	550.00	.00	234.82	315.18
Object 5200 - Travel & Confer						
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	190.00	190.00		200.00	10.00-
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		449.13	50.87
62- 0000- 0- 1110- 2700- 5200- 000- 0000	Travel & Confer,School Ad	1,000.00	1,000.00		40.00	960.00
62- 0000- 0- 7110- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	310.00	310.00		434.00	124.00-
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	15,600.00	15,600.00		2,829.50	12,770.50
Total for Object 5200 and Expense accounts		17,600.00	17,600.00	.00	3,952.63	13,647.37
Object 5300 - Dues & Membersh						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		804.00	2,696.00
Total for Object 5300 and Expense accounts		3,500.00	3,500.00	.00	804.00	2,696.00
Object 5450 - Other Insurance						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	29,760.00	29,760.00		27,538.00	2,222.00

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Total for Object 5450 and Expense accounts		29,760.00	29,760.00	.00	27,538.00	2,222.00	
Object 5520 - Electricity							
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	36,000.00	36,000.00		9,672.81	26,327.19	
Total for Object 5520 and Expense accounts		36,000.00	36,000.00	.00	9,672.81	26,327.19	
Object 5530 - Water							
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	16,500.00	16,500.00		3,728.87	12,771.13	
Total for Object 5530 and Expense accounts		16,500.00	16,500.00	.00	3,728.87	12,771.13	
Object 5550 - Laundry And Cle							
62- 0000- 0- 1110- 8200- 5550- 000- JAN1	Laundry And Cle,Operation	33,600.00	33,600.00		15,855.00	17,745.00	
Total for Object 5550 and Expense accounts		33,600.00	33,600.00	.00	15,855.00	17,745.00	
Object 5560 - Waste Disposal							
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	8,000.00	8,000.00		3,502.47	4,497.53	
Total for Object 5560 and Expense accounts		8,000.00	8,000.00	.00	3,502.47	4,497.53	
Object 5570 - Pest Control							
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	1,500.00	1,500.00		795.00	705.00	
Total for Object 5570 and Expense accounts		1,500.00	1,500.00	.00	795.00	705.00	
Object 5590 - Other Housekeep							
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	4,500.00	4,500.00		3,403.50	1,096.50	
Total for Object 5590 and Expense accounts		4,500.00	4,500.00	.00	3,403.50	1,096.50	
Object 5600 - Rentals And Lea							
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		1,564.97	2,435.03	
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		3,098.88	6,201.12	
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	180,000.00		80,274.00	99,726.00	
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,908.00	16,908.00		8,409.60	8,498.40	
Total for Object 5600 and Expense accounts		210,208.00	210,208.00	.00	93,347.45	116,860.55	
Object 5630 - Repairs							
62- 0000- 0- 1110- 8200- 5630- 000- ROP1	Repairs,Operations,Regula	7,500.00	7,500.00		4,116.80	3,383.20	
Total for Object 5630 and Expense accounts		7,500.00	7,500.00	.00	4,116.80	3,383.20	
Object 5632 - Copier Repairs							
62- 0000- 0- 1110- 8200- 5632- 000- COPY	Copier Repairs,Operations	500.00	500.00			500.00	
Total for Object 5632 and Expense accounts		500.00	500.00	.00	.00	500.00	
Object 5800 - Other Svcs & Op							
62- 0000- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv	3,500.00	3,500.00		872.00	2,628.00	
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	350.00	350.00		355.94	5.94-	

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23	
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- 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	25,668.00	25,668.00			25,668.00	
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	2,000.00	2,000.00		.16-	2,000.16	
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	1,500.00	1,500.00			1,500.00	
62- 0000- 0- 1110- 1000- 5800- 000- RTI 1	Other Svcs & Op,Instructi				2,375.00	2,375.00-	
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	27,500.00	27,500.00		2,215.55	25,284.45	
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	27,000.00	27,000.00		7,040.00	19,960.00	
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation				1,732.50	1,732.50-	
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00		15.23	734.77	
62- 2600- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	15,834.00	15,834.00		7,101.00	8,733.00	
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00			1,200.00	
Total for Object 5800 and Expense accounts		105,652.00	105,652.00	.00	21,707.06	83,944.94	
Object 5817 - Scoe Data Proce							
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	9,490.00	9,490.00			9,490.00	
Total for Object 5817 and Expense accounts		9,490.00	9,490.00	.00	.00	9,490.00	
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		2,100.00	10,400.00	
Total for Object 5821 and Expense accounts		12,500.00	12,500.00	.00	2,100.00	10,400.00	
Object 5823 - Legal Costs							
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		1,098.00	3,902.00	
Total for Object 5823 and Expense accounts		5,000.00	5,000.00	.00	1,098.00	3,902.00	
Object 5825 - Advertisement (
62- 0000- 0- 0000- 7200- 5825- 000- 0000	Advertisement (,Other Gen	1,000.00	1,000.00		298.94	701.06	
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	298.94	1,201.06	
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	

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ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 5862 - Fingerprinting						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	2,250.00		728.00	1,522.00
Total for Object 5862 and Expense accounts		2,250.00	2,250.00	.00	728.00	1,522.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,450.00	3,450.00		1,417.87	2,032.13
Total for Object 5911 and Expense accounts		3,450.00	3,450.00	.00	1,417.87	2,032.13
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,500.00	13,500.00		13,724.89	224.89-
Total for Object 5940 and Expense accounts		13,500.00	13,500.00	.00	13,724.89	224.89-
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		536.93	1,713.07
Total for Object 5950 and Expense accounts		2,250.00	2,250.00	.00	536.93	1,713.07
Object 6900 - Depr Exp						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00	2,838.00		946.40	1,891.60
Total for Object 6900 and Expense accounts		2,838.00	2,838.00	.00	946.40	1,891.60
Object 7141 - Oth Tuitn, Exce						
62- 0000- 0- 5001- 9200- 7141- 000- 0000	Oth Tuitn, Exce,Transfers	185,000.00	185,000.00			185,000.00
Total for Object 7141 and Expense accounts		185,000.00	185,000.00	.00	.00	185,000.00
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	1,072,595.00	1,072,595.00		357,087.00	715,508.00
Total for Object 8011 and Revenue accounts		1,072,595.00	1,072,595.00		357,087.00	715,508.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	51,350.00	51,350.00		45,586.00	5,764.00
Total for Object 8012 and Revenue accounts		51,350.00	51,350.00		45,586.00	5,764.00
Object 8019 - Revenue Limit S						
62- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestric				20,977.00-	20,977.00
Total for Object 8019 and Revenue accounts		.00	.00		20,977.00-	20,977.00
Object 8096 - In Lieu Of Prop						
62- 0000- 0- 0000- 0000- 8096- 000- 0000	In Lieu Of Prop,Unrestric	1,442,893.00	1,442,893.00		486,260.00	956,633.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				20,977.00	20,977.00-

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ESCAPE ONLINE

Balances through 06/30/2023				Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Total for Object 8096 and Revenue accounts		1,442,893.00	1,442,893.00	507,237.00	935,656.00
Object 8290 - All Other Feder					
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,500.00	16,500.00		16,500.00
62- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III			.20-	.20
62- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III			.20	.20-
Total for Object 8290 and Revenue accounts		16,500.00	16,500.00	.00	16,500.00
Object 8550 - Mandated Cost R					
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	5,113.00	5,113.00		5,113.00
62- 0000- 0- 0000- 0000- 8550- 000- 1TI M	Mandated Cost R,Unrestric	378,555.00	378,555.00		378,555.00
Total for Object 8550 and Revenue accounts		383,668.00	383,668.00	.00	383,668.00
Object 8560 - State Lottery R					
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	41,850.00	41,850.00		41,850.00
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot			8,188.29	8,188.29-
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	16,689.00	16,689.00		16,689.00
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -			4,546.86	4,546.86-
Total for Object 8560 and Revenue accounts		58,539.00	58,539.00	12,735.15	45,803.85
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	65,293.00	65,293.00	32,309.00	32,984.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning			67,270.00	67,270.00-
Total for Object 8590 and Revenue accounts		66,133.00	66,133.00	99,579.00	33,446.00-
Object 8660 - Interest					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	6,000.00	6,000.00	2,894.93	3,105.07
Total for Object 8660 and Revenue accounts		6,000.00	6,000.00	2,894.93	3,105.07
Object 8677 - Interagency Svc					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	126,269.00	126,269.00		126,269.00
Total for Object 8677 and Revenue accounts		126,269.00	126,269.00	.00	126,269.00
Object 8689 - All Other Fees					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	69,120.00	69,120.00	18,249.76	50,870.24
Total for Object 8689 and Revenue accounts		69,120.00	69,120.00	18,249.76	50,870.24
Object 8699 - All Other Local					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	440.42	9,559.58

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ESCAPE ONLINE

Balances through 06/30/2023					Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
Object 8699 - All Other Local (continued)						
62- 0000- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Unrestric	305,200.00	305,200.00	4,800.00	300,400.00	
62- 9038- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Grants -	2,500.00	2,500.00		2,500.00	
62- 9038- 0- 0000- 0000- 8699- 000- FUND	All Other Local,Grants -			32,975.00	32,975.00-	
Total for Object 8699 and Revenue accounts		317,700.00	317,700.00	38,215.42	279,484.58	
Object 8980 - Contribute From						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	1,000.00-	1,000.00-		1,000.00-	
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,000.00	1,000.00		1,000.00	
Total for Object 8980 and Revenue accounts		.00	.00	.00	.00	
Object 9720 - Reserve For Enc						
62- - - - - 9720- -	Reserve For Enc,			1,822,255.84	1,822,255.84	
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	1,822,255.84	
Object 9790 - Undesignated/un						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	934,310.00	1,042,794.00			
62- 2600- 0- - - 9790- -	Undesignated/un,ELO Progr	21,456.00	22,123.00			
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	42,668.00	40,961.00			
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -		25,175.00			
Total for Object 9790 and Ending Balance accounts		998,434.00	1,131,053.00	.00	.00	
Object 9791 - Beginning Balan						
62- 0000- 0- - - 9791- -	Beginning Balan,Unrestric	868,973.00	933,587.00	933,586.76	933,586.76	
62- 0000- 0- 0000- 0000- 9791- 000- 0000	Beginning Balan,Unrestric		43,870.00	43,870.00	43,870.00	
62- 2600- 0- - - 9791- -	Beginning Balan,ELO Progr	46,456.00	47,123.00	47,122.53	47,122.53	
62- 6266- 0- - - 9791- -	Beginning Balan,Ed Effect	58,268.00	56,561.00	56,561.11	56,561.11	
62- 7425- 0- - - 9791- -	Beginning Balan,ELO Grant			1,862.40	1,862.40	
62- 7426- 0- - - 9791- -	Beginning Balan,ELO parap			9,204.77	9,204.77	
62- 9038- 0- - - 9791- -	Beginning Balan,Grants -		25,175.00	25,175.06	25,175.06	
Total for Object 9791 and Starting Balance accounts		973,697.00	1,106,316.00	11,067.17	1,117,382.63	
Total for Org 012 - Live Oak Charter School						
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Budgeted	1,106,316.00	3,610,767.00		3,586,030.00	1,131,053.00	
Actual	1,106,315.46	1,060,607.26	1,822,255.84	1,198,315.90	853,649.02-	

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Financial Statement

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget		Revenue	Balance	% Rcvd
Revenue Detail							
LCFF Revenue Sources							
8011	Revenue Limit St Aid-curr Year	1,072,595.00	1,072,595.00		357,087.00	715,508.00	33.29
8012	EPA State Aid	51,350.00	51,350.00		45,586.00	5,764.00	88.78
8019	Revenue Limit St Aid-prior Yrs				20,977.00-	20,977.00	NO BDGT
8096	In Lieu Of Property Taxes	1,442,893.00	1,442,893.00		507,237.00	935,656.00	35.15
Total LCFF Revenue Sources		2,566,838.00	2,566,838.00		888,933.00	1,677,905.00	34.63
Federal Revenue							
8290	All Other Federal Revenues	16,500.00	16,500.00			16,500.00	
Total Federal Revenue		16,500.00	16,500.00		.00	16,500.00	
Other State Revenues							
8550	Mandated Cost Reimbursements	383,668.00	383,668.00			383,668.00	
8560	State Lottery Revenue	58,539.00	58,539.00		12,735.15	45,803.85	21.75
8590	All Other State Revenues	66,133.00	66,133.00		99,579.00	33,446.00-	150.57
Total Other State Revenues		508,340.00	508,340.00		112,314.15	396,025.85	22.09
Other Local Revenue							
8660	Interest	6,000.00	6,000.00		2,894.93	3,105.07	48.25
8677	Interagency Svcs Between Lea's	126,269.00	126,269.00			126,269.00	
8689	All Other Fees & Contracts	69,120.00	69,120.00		18,249.76	50,870.24	26.40
8699	All Other Local Revenues	317,700.00	317,700.00		38,215.42	279,484.58	12.03
Total Other Local Revenue		519,089.00	519,089.00		59,360.11	459,728.89	11.44
Total Year To Date Revenues		3,610,767.00	3,610,767.00		1,060,607.26	2,550,159.74	29.37
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	1,025,863.00	1,025,863.00	757,359.86	342,332.22	73,829.08-	33.37
1130	Teachers' Sals Extra Assignmnt	15,800.00	15,800.00		5,000.00	10,800.00	31.65
1148	Teacher Substitutes	8,000.00	8,000.00		14,160.00	6,160.00-	177.00
1300	Cert Suprvsrs' & Admins' Sal	130,070.00	130,070.00	81,293.62	48,776.22	.16	37.50
Total Certificated Salaries		1,179,733.00	1,179,733.00	838,653.48	410,268.44	69,188.92-	34.78
Classified Salaries							
2100	Instructional Aides' Salaries	191,734.00	191,734.00	93,946.35	49,485.35	48,302.30	25.81
2130	Instr Aides - Extra Assignmnt				400.00	400.00-	NO BDGT
2148	Instr Aides Subs - Schl Bus	500.00	500.00		180.00	320.00	36.00
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 2022/23 Through December 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	4,000.00		1,344.00	2,656.00	33.60
2300	Classified Director	135,650.00	135,650.00	84,781.20	50,868.72	.08	37.50
2400	Clerical & Office Salaries	248,773.00	248,773.00	154,814.46	87,353.16	6,605.38	35.11
2499	Clerical&office Other Misc.				1,760.00	1,760.00-	NO BDGT
2900	Other Classified Salaries	157,914.00	157,914.00	99,964.20	56,375.23	1,574.57	35.70
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		1,541.61	1,808.39	46.02
	Total Classified Salaries	741,921.00	741,921.00	433,506.21	249,308.07	59,106.72	33.60
Employee Benefits							
3101	Benefits - Strs / Certificated	197,940.00	197,940.00	141,967.00	69,248.41	13,275.41-	34.98
3201	Benefits - Pers / Certificated	36,380.00	36,380.00	24,195.45	11,291.21	893.34	31.04
3202	Benefits - Pers / Classified	188,223.00	188,223.00	101,825.70	59,409.14	26,988.16	31.56
3311	Benefits - Oasdi/ Certificated	7,465.00	7,465.00	4,915.05	2,400.91	149.04	32.16
3312	Benefits - Oasdi/ Classified	44,419.00	44,419.00	25,600.95	14,932.64	3,885.41	33.62
3331	Benefits - Medicare / Cert.	16,122.00	16,122.00	11,291.25	5,624.72	793.97-	34.89
3332	Benefits - Medicare / Class.	10,388.00	10,388.00	5,987.55	3,492.56	907.89	33.62
3401	H & W Benefits - Certificated	225,715.00	225,715.00	164,196.90	72,176.46	10,658.36-	31.98
3402	H & W Benefits - Classified	105,117.00	105,117.00	47,365.80	25,815.55	31,935.65	24.56
3501	Benefits - Sui / Certificated	6,058.00	6,058.00	3,893.40	1,939.59	225.01	32.02
3502	Benefits - Sui / Classified	3,583.00	3,583.00	2,064.60	1,204.22	314.18	33.61
3601	Benefits - Wcomp/ Certificated	15,573.00	15,573.00	11,070.30	5,415.59	912.89-	34.78
3602	Benefits - Wcomp/ Classified	9,795.00	9,795.00	5,722.20	3,290.86	781.94	33.60
	Total Employee Benefits	866,778.00	866,778.00	550,096.15	276,241.86	40,439.99	31.87
Books and Supplies							
4110	Textbooks	500.00	500.00		5,585.31	5,085.31-	1,117.06
4210	Books Other Than Textbooks	1,500.00	1,500.00		443.75	1,056.25	29.58
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	25,950.00	25,950.00		16,454.26	9,495.74	63.41
4340	Computer Sftware & Related Exp	600.00	600.00		334.00	266.00	55.67
4350	Office Supplies	5,500.00	5,500.00		1,806.52	3,693.48	32.85
4370	Custodial Supplies	5,700.00	5,700.00		2,937.85	2,762.15	51.54
4390	Other Supplies	27,750.00	27,750.00		15,022.55	12,727.45	54.14
4400	Inventory Supplies	12,000.00	12,000.00		10,403.85	1,596.15	86.70
4710	Food Purchases For Food Servc	550.00	550.00		234.82	315.18	42.69
	Total Books and Supplies	82,550.00	82,550.00	.00	53,222.91	29,327.09	64.47
Services and Other Operating Expenditures							

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 2022/23 Through December 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5200	Travel & Conferences	17,600.00	17,600.00		3,952.63	13,647.37	22.46
5300	Dues & Memberships	3,500.00	3,500.00		804.00	2,696.00	22.97
5450	Other Insurance	29,760.00	29,760.00		27,538.00	2,222.00	92.53
5520	Electricity	36,000.00	36,000.00		9,672.81	26,327.19	26.87
5530	Water	16,500.00	16,500.00		3,728.87	12,771.13	22.60
5550	Laundry And Cleaning	33,600.00	33,600.00		15,855.00	17,745.00	47.19
5560	Waste Disposal	8,000.00	8,000.00		3,502.47	4,497.53	43.78
5570	Pest Control	1,500.00	1,500.00		795.00	705.00	53.00
5590	Other Housekeeping Services	4,500.00	4,500.00		3,403.50	1,096.50	75.63
5600	Rentals And Leases	210,208.00	210,208.00		93,347.45	116,860.55	44.41
5630	Repairs	7,500.00	7,500.00		4,116.80	3,383.20	54.89
5632	Copier Repairs & Maintenance	500.00	500.00			500.00	
5800	Other Svcs & Oper Expenditures	105,652.00	105,652.00		21,707.06	83,944.94	20.55
5817	Scoe Data Processing Charges	9,490.00	9,490.00			9,490.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	12,500.00	12,500.00		2,100.00	10,400.00	16.80
5823	Legal Costs	5,000.00	5,000.00		1,098.00	3,902.00	21.96
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		298.94	1,201.06	19.93
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		728.00	1,522.00	32.36
5911	Telephone	3,450.00	3,450.00		1,417.87	2,032.13	41.10
5940	Internet	13,500.00	13,500.00		13,724.89	224.89-	101.67
5950	Postage	2,250.00	2,250.00		536.93	1,713.07	23.86
	Total Services and Other Operating Expenditures	527,210.00	527,210.00	.00	208,328.22	318,881.78	39.52
6600 - 6999							
6900	Depreciation Expense	2,838.00	2,838.00		946.40	1,891.60	33.35
	Total 6600 - 6999	2,838.00	2,838.00	.00	946.40	1,891.60	33.35
Tuition							
7141	Oth Tuitn, Excess Csts Sch Dis	185,000.00	185,000.00			185,000.00	
	Total Tuition	185,000.00	185,000.00	.00	.00	185,000.00	
	Total Year To Date Expenditures	3,586,030.00	3,586,030.00	1,822,255.84	1,198,315.90	565,458.26	33.42

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,235,674.71	200,677.54-	1,034,997.17
9120	Cash In Bank(s)	1,064.90		1,064.90
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	15,057.89	15,057.89-	
9218	A/r Charter/district	93,513.67	93,513.67-	
9290	A/r Due From Other Govt(pr Yr)	113,410.27	107,887.27-	5,523.00
9299	A/r Due Fm Govt Setup (cur Yr)	20,977.00	20,977.00-	
9330	Prepaid Expenditures(expenses)	3,054.20	3,054.20-	
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	43,554.84-	946.40-	44,501.24-
	Total Assets	1,497,312.26	442,113.97-	1,055,198.29
Liabilities				
9510	Accts Payable (prior Year)	366,182.99	252,121.99-	114,061.00
9515	Accts Payable - Outdate Warrnt		37.50	37.50
9518	A/p Charter/district	20,977.00	20,977.00-	
9555	Unemployment Ins Liability	2,592.81	903.45-	1,689.36
9556	Workers Comp Ins Liability	1,244.00	1,713.55-	469.55-
9570	Blue Cross Clearing		173.92	173.92
9571	Kaiser Insurance Clearing		26,085.70-	26,085.70-
9573	Dental Insurance Clearing		2,550.62-	2,550.62-
9575	Life Insurance Clearing		10.59-	10.59-
9577	Other H&w Insurance Clearing		253.85-	253.85-
	Total Liabilities	390,996.80	304,405.33-	86,591.47
	Calculated Fund Balance	1,106,315.46	137,708.64-	968,606.82
Beginning Fund Balance				
9791	Beginning Balance	1,106,315.46		1,106,315.46
	Beginning Fund Balance Proof	.00	137,708.64-	137,708.64-
Change in Fund Balance - Excess Revenues (Expenditures)			(137,708.64)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720	Reserve For Encumbrances	1,822,255.84
Other Designations		
9790	Undesignated/unappropriated	1,131,053.00

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

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,610,767.00	3,610,767.00		1,060,607.26	2,550,159.74	29.37
B. Expenditures	3,586,030.00	3,586,030.00	1,822,255.84	1,198,315.90	565,458.26	33.42
C. Subtotal (Revenue LESS Expense)	24,737.00	24,737.00		137,708.64-	1,984,701.48	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	24,737.00	24,737.00		137,708.64-	1,984,701.48	
F. Fund Balance:						
Beginning Balance (9791)	973,697.00	1,106,316.00		1,106,315.46		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	973,697.00	1,106,316.00		1,106,315.46		
G. Calculated Ending Balance	998,434.00	1,131,053.00		968,606.82		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	998,434.00	1,131,053.00				
Other				1,822,255.84		



Live Oak Charter School

First Interim Report

July 1, 2022 through October 31, 2022

December 8, 2022 Board Meeting

Live Oak Charter School

2022-23 1st Interim Budget - MYP

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 UnAud Act	2022/23 7/1 Bud	2022/23 1st Int	22-23 Int vs 7/1	2023/24 MYP	2024/25 MYP
BAL	Beginning Fund Balance	667,537	852,623	680,095	488,921	803,650	1,007,960	1,106,315	98,355	1,227,514	973,292
REVENUE											
8011	LCFF: State Aid	671,143	856,064	893,586	718,194	775,924	1,072,595	923,944	(148,651)	1,021,034	1,095,702
8012	LCFF: EPA	91,869	55,532	55,754	55,754	83,072	51,350	62,471	11,121	139,538	206,864
8019	LCFF: PY Adjustments	56,588	271	(5,493)	65,905	(243)	-	-	-	-	-
8019	EPA,PY Adj	-	-	5,627	-	-	-	-	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,602,810	1,409,440	1,442,893	1,464,300	21,407	1,537,515	1,591,328
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	(65,904)	-	-	-	-	-	-
LCFF	LCFF Income	2,252,777	2,295,265	2,375,765	2,376,759	2,268,193	2,566,838	2,450,715	(116,123)	2,698,087	2,893,894
Fed	Other Federal Revenue			-	184,928	210,636	16,500	20,474	3,974	20,474	20,474
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,700	4,798	383,668	4,628	(379,040)	4,619	5,163
8560	State Lottery Revenue	68,013	68,416	60,250	69,130	63,926	58,539	69,367	10,828	60,848	60,848
8590	All Other State Revenues	336,954	248,029	(8,373)	185,657	180,318	66,133	653,077	586,944	82,506	89,738
State	Other State Revenue	450,945	372,479	56,558	259,487	249,042	508,340	727,072	218,732	147,973	155,749
8634	Food Services Revenue	-	-	9,760	108	-	-	-	-	-	-
8660	Interest Income	11,024	12,126	10,758	10,034	7,620	6,000	7,500	1,500	6,000	6,000
8677	Interagency Svcs Between LEA's	-	89,582	92,856	93,640	109,751	126,269	126,269	-	132,580	139,210
8689	All Other Fees-AfterCare Program	115,769	137,902	107,007	1,369	96,223	69,120	69,120	-	61,946	81,185
8699	All Other Local Revenues	235,510	272,453	284,295	31,274	521,918	317,700	350,675	32,975	332,700	207,500
8980	Contribute From Unrstrctd Rev	-	-	-	0	-	-	-	-	-	-
Local	Local Revenue	362,303	512,063	504,676	136,425	735,512	519,089	553,564	34,475	533,226	433,895
REV	Total Revenue	3,066,025	3,179,807	2,936,999	2,957,600	3,463,383	3,610,767	3,751,825	141,058	3,399,760	3,504,012
EXPENDITURES											
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	772,985	925,204	1,025,863	1,116,807	90,944	1,093,391	1,125,907
1130	Teachers' Extra Assignmnt/Stipends	8,000	12,300	10,000	23,100	7,449	15,800	10,800	(5,000)	10,800	10,800
1148	Teacher Substitutes	14,809	16,726	5,640	270	13,460	8,000	26,000	18,000	8,000	8,000
1300	Cert Suprvsrs' & Admins' Sal	115,000	121,000	110,000	111,760	123,500	130,070	130,070	-	134,400	138,900
1xxx	Total Certificated Salaries	870,734	919,056	889,164	908,115	1,069,613	1,179,733	1,283,677	103,944	1,246,591	1,283,607
2100	Instructional Aides' Salaries	189,350	233,569	230,112	157,581	113,484	191,734	143,432	(48,302)	169,112	176,681
2130	Classified Stipends	-	1,150	1,500	5,100	2,000	-	600	600	-	-
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	-	510	500	500	-	500	500
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	702	2,556	4,000	2,800	(1,200)	4,000	4,000
2220	Classfd Hrly Operations/Custodial	5,543	5,460	3,549	-	-	-	-	-	-	-
2300	Classified Director	-	106,500	110,000	111,760	122,000	135,650	135,650	-	140,450	145,350
2400	Clerical & Office Salaries	156,443	172,256	161,022	160,320	207,203	248,773	242,730	(6,043)	254,705	262,371
2499	Clerical&office Other Misc.	-	-	-	-	422	-	3,000	3,000	-	-
2900	Other Classified Salaries	319,923	326,254	244,768	138,307	204,520	157,914	169,998	12,084	125,569	130,330
2960	Student Workers	-	619	-	-	-	-	-	-	-	-
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	-	1,588	3,350	3,350	-	3,350	3,350

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 UnAud Act	2022/23 7/1 Bud	2022/23 1st Int	22-23 Int vs 7/1	2023/24 MYP	2024/25 MYP
2xxx	Total Classified Salaries	726,712	896,232	764,870	573,770	654,283	741,921	702,060	(39,861)	697,686	722,582
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	134,503	167,159	197,940	216,135	18,195	199,067	205,065
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,683	16,798	36,380	35,933	(447)	51,497	51,652
3202	Benefits - Pers / Classified	96,282	143,461	145,646	114,488	136,015	188,223	165,455	(22,768)	162,580	164,444
3311	Benefits - OASDI/ Certificated	4,031	4,365	6,343	4,068	4,224	7,465	7,547	82	12,670	13,018
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,517	38,731	44,419	41,727	(2,692)	43,257	44,800
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,335	14,846	16,122	17,421	1,299	18,076	18,612
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,885	9,059	10,388	9,758	(630)	10,116	10,477
3401	H & W Benefits - Certificated	162,303	149,682	155,188	149,532	193,195	225,715	233,669	7,954	235,064	228,218
3402	H & W Benefits - Classified	83,093	102,282	94,042	83,379	80,656	105,117	72,896	(32,221)	85,871	85,871
3501	Benefits - SUI / Certificated	791	1,920	690	1,398	4,864	6,058	6,006	(52)	2,993	3,067
3502	Benefits - SUI / Classified	354	439	367	522	2,969	3,583	3,366	(217)	1,395	1,445
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	13,051	18,149	15,573	16,944	1,371	18,076	20,538
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	8,205	11,057	9,794	9,267	(527)	10,116	11,561
3xxx	Total Benefits	570,215	660,981	648,321	577,566	697,722	866,777	836,124	(30,653)	850,778	858,768
1-3	Total Salary & Benefits	2,167,661	2,476,269	2,302,355	2,059,450	2,421,619	2,788,431	2,821,861	33,430	2,795,055	2,864,957
	Memo: % of Total Expenditures	75.2%	73.9%	73.6%	77.9%	76.6%	77.8%	77.7%	0.0%	76.5%	76.8%
4110	Textbooks	860	5,141	135	-	-	500	6,050	5,550	6,500	6,500
4210	Books Other Than Textbooks	1,540	2,131	2,391	860	1,100	1,500	1,500	-	1,500	1,500
4300	Materials & Supplies	20,526	910	19,469	924	144	2,500	2,500	-	2,500	2,500
4310	Instructional Mat'ls & Supplies	27,244	28,674	16,212	13,974	17,016	25,950	25,950	-	25,950	25,950
4340	Computer Sftware & Related Exp	12,195	11,006	1,199	1,601	475	600	600	-	600	600
4350	Office Supplies	6,346	7,734	3,521	2,182	4,184	5,500	5,500	-	5,500	5,500
4353	Duplicating Costs	895	3,729	419	168	-	-	-	-	-	-
4370	Custodial Supplies	4,581	3,373	3,800	528	5,302	5,700	5,700	-	5,700	5,700
4390	Other Supplies	42,144	85,661	23,632	20,575	45,189	27,750	27,750	-	27,750	27,750
4400	Non-capitalized Equipment	4,098	6,541	4,798	35,488	11,890	12,000	12,000	-	19,000	8,000
4710	Food Purchases - Nutrition Prgms	1,540	2,131	9,990	253	568	550	550	-	575	600
4xxx	Total Books and Supplies	120,429	154,900	85,566	76,553	85,868	82,550	88,100	5,550	95,575	84,600
5200	Training, Travel, & Conferences	22,447	9,943	16,739	4,646	9,582	17,600	18,600	1,000	17,600	14,000
5300	Dues & Memberships	4,545	3,279	3,270	3,425	855	3,500	3,500	-	3,500	3,700
5450	Insurance Costs (Prop&Liab)	12,175	12,411	14,928	21,520	24,796	29,760	27,538	(2,222)	35,710	42,850
5520	Electricity/Utilities	30,011	27,257	28,375	15,883	35,780	36,000	36,000	-	37,440	38,940
5530	Water	12,605	10,460	15,894	15,515	16,963	16,500	16,500	-	17,160	17,850
5550	Janitorial and Cleaning					81,402	33,600	37,000	3,400	33,600	33,600
5560	Waste Disposal	4,583	5,630	4,431	4,080	7,550	8,000	8,000	-	8,200	8,410
5570	Pest Control					1,600	1,500	1,500	-	1,540	1,580
5590	Other Site Operations					5,455	4,500	4,500	-	4,610	4,730
5600	Rentals And Leases	195,652	203,789	195,578	160,673	188,664	210,208	192,058	(18,150)	215,716	221,238
5630	Repairs	5,018	22,163	204,671	474	4,796	7,500	7,500	-	7,500	7,500
5632	Copier Repairs, Ops, & Maintenance	3,513	2,349	1,179	-	352	500	500	-	500	500
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	95,836	91,980	105,652	123,241	17,589	132,288	132,232

Obj	Account	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 UnAud Act	2022/23 7/1 Bud	2022/23 1st Int	22-23 Int vs 7/1	2023/24 MYP	2024/25 MYP
5817	SCOE Data Processing Charges	1,552	1,537	1,995	9,130	9,299	9,490	9,490	-	9,680	9,870
5818	SCOE A/V Service	95	950	-	-	-	950	950	-	950	950
5821	Audit Costs	6,092	6,525	10,710	12,050	13,264	12,500	14,500	2,000	15,000	15,500
5823	Legal Costs	2,752	46,048	5,520	3,226	2,059	5,000	5,000	-	5,000	5,000
5825	Advertisement	1,211	999	362	1,179	1,200	1,500	1,500	-	1,500	1,500
5830	Professional/Consultant Srvcs	-	49,037	-	2,375	-	1,000	1,000	-	1,000	1,000
5860	Other Employment Costs	-	1,902	106	132	-	500	500	-	500	500
5862	Fingerprinting Costs	2,175	2,236	1,386	156	1,549	2,250	2,250	-	2,250	2,250
5911	Telephone	6,329	6,841	6,220	2,510	3,344	3,450	3,450	-	3,520	3,590
5940	Internet & Online Services	3,127	3,629	14,404	10,378	13,786	13,500	15,500	2,000	13,500	13,500
5950	Postage	2,466	1,936	1,482	1,503	753	2,250	2,250	-	2,250	2,250
5xxx	Total Services and Contracts	456,846	575,793	622,205	364,690	515,028	527,210	532,827	5,617	570,514	583,040
6900	Depreciation Exp	7,585	7,583	1,757	1,757	2,117	2,838	2,838	-	2,838	1,081
7141	Transfers to District/Other LEA's	128,419	137,785	118,443	140,420	136,085	185,000	185,000	-	190,000	195,000
EXP	Total Expenditures	2,880,940	3,352,330	3,130,326	2,642,871	3,160,717	3,586,030	3,630,626	44,597	3,653,982	3,728,679
Surplus / (Deficit)		185,085	(172,523)	(193,327)	314,729	302,666	24,737	121,199	96,461	(254,222)	(224,667)
Beginning Fund Balance*		667,537	852,623	680,095	488,921	803,650	1,007,960	1,106,315	98,355	1,227,514	973,292
Surplus / (Deficit)		185,085	(172,523)	(193,327)	314,729	302,666	24,737	121,199	96,461	(254,222)	(224,667)
Ending Fund Balance		852,622	680,100	486,768	803,650	1,106,315	1,032,697	1,227,514	194,817	973,292	748,626
- Less: Net Investment in Capital Assets		(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,722)	(5,722)	-	(2,884)	(1,802)
- Less EFB Restricted		(173,327)	(176,317)		(11,067)	(128,859)	(62,900)	(266,489)	(209,589)	(105,286)	(43,290)
Unrestr EFB / Net Position		662,927	494,998	479,740	787,312	968,897	964,076	955,303	(14,772)	865,122	703,533
% of Total Expenditures		23.0%	14.8%	15.3%	29.8%	30.7%	26.9%	26.3%	-0.6%	23.7%	18.9%
# Mos Avg Exp		2.76	1.77	1.84	3.57	3.68	3.23	3.16	(0.07)	2.84	2.26

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

Memo 1: Surplus/Deficit 45-Day Revised Budget	204,310	241,259	(233,473)	(248,563)
1st Int vs 45-Day Rev V\$	98,356	(120,060)	(20,749)	23,896
Cumulative Surplus/Deficit Variance vs 45-Day Rev Bud				(18,557)

Memo 2: Cumulative Surplus / (Deficit) - 8 Yr Period: 17-18 through 24-25				
3 Yrs: 17-19		(180,765)		
5 Yrs: 20-25				259,705
8 Yrs: 17-25				78,939

2022-25 BUDGET ASSUMPTIONS - ENROLLMENT & ADA

22-23 1st Interim/MYP 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> ⁻³⁾	<u>23-24</u>	<u>24-25</u>
TK	9	13	10	7	7	10	10
K (1-yr & 2-yr)	33	31	31	30	25	31	34
1	30	32	28	26	28	28	30
2	32	32	32	30	26	28	29
3	32	30	29	28	30	26	28
4	32	30	27	26	28	30	28
5	32	30	29	27	25	28	28
6	31	32	31	28	30	25	28
7	30	32	32	30	24	30	26
8	30	28	31	29	28	24	27
Total Enrollment	291	290	280	261	251	260	268

Actual/Projected ADA Rate (Note 2)	95.71%	95.83%	n/a	95.86%	95.20%	95.80%	95.80%
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ADA - LCFF Assumptions	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Enrollment (CalPADS Fall 1)	291	290	280	261	251	260	268
Unduplicated Pupil #	49	60	66	58	54	56	58
- % (One-Yr)	16.8%	20.7%	23.6%	22.22%	21.51%	21.54%	21.64%
ADA Actual / Estimate							
TK				6.47	6.66	9.58	9.58
			19-20 P2				
TK-3	131.78	132.64	132.64	117.52	110.43	117.83	125.50
4-6	90.73	89.16	89.16	78.36	79.02	79.51	80.47
7-8	55.32	56.97	56.97	56.49	49.50	51.73	50.77
Total ADA - LCFF	277.83	278.77	278.77	252.37	238.95	249.07	256.74

Change/Variance: Total ADA vs Pr Yr				-26.40	-13.42	10.12	7.67
% vs Pr Yr				-9.47%	-5.32%	4.24%	3.08%

Note 1: Counts are as of CalPADS Census Day except for 21-22 which is as of the last day of P-2
 Note 2: Past actuals are from P-2 reporting; Attendance Rate includes Independent Study ADA
 Note 3: Enrollment at end of Attendance Month 2 (10/7/22)

22-23 1st Interim Revised Budget & MYP

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Unaud Act	2022-23 7/1 Bud	2022-23 1st Int	Var (\$) 1st Int vs 7/1	2023-24 MYP	2024-25 MYP
A. REVENUES	ADA	277.83	278.77	278.77	252.37	256.75	238.95	(17.80)	256.74	256.74
1. LCFF Sources										
State Aid - Current Year	8011	856,064	893,586	718,194	796,152	1,072,595	923,944	(148,651)	1,021,034	1,095,702
EPA State Aid - Cur Yr	8012	55,532	55,754	55,754	50,474	51,350	62,471	11,121	139,538	206,864
State Aid - Prior Years	8019	271	134	65,905	-	-	-	-		
In-Lieu of Property Taxes	8096	1,383,398	1,426,291	1,536,906	1,421,569	1,442,893	1,464,300	21,407	1,537,515	1,591,328
Total LCFF Sources		2,295,265	2,375,765	2,376,759	2,268,195	2,566,838	2,450,715	(116,123)	2,698,087	2,893,894
2. Federal Revenues								-		
Title I (3010)	8290			17,079	20,955	16,500	20,474	3,974	20,474	20,474
ESSER II (3212)	8290			54,076	(97)			-		
ESSER III (3213) [80%]	8290			6,608	90,303			-		
ESSER III (3214) [20%]	8290			-	24,228			-		
COVID GEER (3215)	8290			15,180	-			-		
AB86 - ESSER II (3216)	8290				24,590			-		
AB86 - GEER II (3217)	8290				5,644			-		
AB86 - ESSER III (3218)	8290				16,030			-		
AB86 - ESSER III LL (3219)	8290				27,633			-		
P-EBT Local Admin Grnt (5810)	8290				614			-		
ARP-HCY (5634)	8290				-	-	-	-		
COVID CRF (3220)	8290			91,985	-	-	-	-		
Total Federal Revenues		-	-	184,928	209,900	16,500	20,474	3,974	20,474	20,474
3. Other State Revenues										
Mandate Block Grant	8550	4,563	4,681	4,700	4,798	5,113	4,628	(485)	4,619	5,163
State Lottery Unres (1100)	8560	46,796	43,446	49,060	41,338	41,850	40,622	(1,228)	43,646	43,646
State Lottery Prop20/Restr (6300)	8560	18,689	14,255	21,297	16,485	16,689	16,010	(679)	17,202	17,202
State Lottery Unres - PY (1100)	8560	1,199	916	(611)	(607)		8,188	8,188		
State Lottery Prop20/Restr - PY (6300)	8560	1,732	1,633	(617)	(280)		4,547	4,547		
One-Time Discretionary Grnt	8550/90	51,471				378,555		(378,555)		
Lrng Recvry EB Grant (7435)	8590						134,540	134,540		
A,M,& IM Block Grant (6762)	8590						168,098	168,098		
21-22 ADA HH - Decl Enr Protecti	8590						237,272	237,272		
Exp Lrng Opp Program (2600)	8590				50,000	65,293	87,327	22,034	81,666	88,898
Univ PreK Planning Grant (6053)	8590				53,379		25,000	25,000		
Educator Eff: FY21-26 (6266)	8590				64,768			-		
COVID Prop 98 (7420)	8590			20,236	-			-		
AB86-In-Person Instr (7422)	8590			70,377	11,718			-		

22-23 1st Interim Revised Budget & MYP

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Unaud Act	2022-23 7/1 Bud	2022-23 1st Int	Var (\$) 1st Int vs 7/1	2023-24 MYP	2024-25 MYP
AB86-Exp Learning Opp (7425)	8590			76,651	(41)			-		
AB86-Exp Learning Opp (7426)	8590			16,501	-			-		
SB740 Facilities Grant-PY (6030)	8590	217,971	(14,111)	1,024	-			-		
CAASPP/ELPAC Testing	8590	760	951	868	840	840	840	-	840	840
Other Categorical Programs	8590	29,298	4,787					-		
Total Other State Revenues		372,479	56,558	259,487	242,398	508,340	727,072	218,732	147,973	155,749
4. Other Local Revenues										
Meal Program Income	8634		9,760	108	-	-	-	-	-	-
Interest Income	8660	12,126	10,758	10,034	7,000	6,000	7,500	1,500	6,000	6,000
Consortium Fees (CBSC)	8677	89,582	92,856	93,640	109,751	126,269	126,269	-	132,580	139,210
AfterCare Revenue (CARE)	8689	137,902	107,007	1,369	92,000	69,120	69,120	-	61,946	81,185
Foundation Grant (0000-FUND)	8699	247,340	245,855	3,387	21,428	305,200	305,200	-	305,200	180,000
Foundation F-A-N (9038-FUND)	8699						32,975	32,975	15,000	15,000
Grants (9038)	8699	8,934	20,000	17,591	15,630	2,500	2,500	-	2,500	2,500
Library Grant/Donation (LIBR)	8699	334	1,386	-	-			-		
Music Grant/Donation (MUSC)	8699		2,050	-	-			-		
RESIG Safety Grant (9090)	8699			-	-	-	-	-	-	-
Misc Revenue (incl WC ROI)	8699	15,845	15,004	10,296	10,200	10,000	10,000	-	10,000	10,000
PPP Proceeds (SPEC)	8699			-	463,200			-		
Total Local Revenues		512,063	504,676	136,425	719,209	519,089	553,564	34,475	533,226	433,895
5. TOTAL REVENUES		3,179,807	2,936,999	2,957,600	3,439,702	3,610,767	3,751,825	141,058	3,399,760	3,504,012
Memo: LCFF Supplemental Revenue (incl in 8011)		93,259	90,930	93,259	96,635	109,885	105,127	(4,758)	111,340	118,458
- LCFF Supp %			3.98%	4.08%	4.45%	4.47%	4.52%		4.35%	4.31%
Memo: 45 Day Revise							3,827,289		3,453,406	3,511,928
Variance 1st Int vs 45-Day							(75,464)		(53,646)	(7,916)
Cumulative Variance - 3 yr MYP										(137,026)

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: Live Oak Charter School
CDS #: 49-70854-6119036
Charter Approving Entity: Petaluma Elementary
County: Sonoma
Charter #: 0382
Fiscal Year: 2022/23

To the entity that approved the charter school:
(x) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Print Name: Justin Tomola Title: Executive Director

To the County Superintendent of Schools:
(x) 2022/23 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print Name: _____ Title: _____

For additional information on the First Interim Report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Chris Thomas</u> Name	<u>John Azzizzi</u> Name
<u>CBO</u> Title	<u>Business Manager</u> Title
<u>707-778-4621</u> Telephone	<u>707-244-9203</u> Phone
<u>cthomas@petk12.org</u> E-mail address	<u>jazzizzi@sebastopolcharter.org</u> E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____

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

Charter School Name: Live Oak Charter School
 CDS #: 49-70854-6119036
 Charter Approving Entity: Petaluma Elementary
 County: Sonoma
 Charter #: 0382
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,072,595	270,228	923,944	(148,651)	-13.86%
Education Protection Account State Aid - Current Year	8012	51,350	45,586	62,471	11,121	21.66%
State Aid - Prior Years	8019	-	(20,977)	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	1,442,893	392,823	1,464,300	21,407	1.48%
Total, LCFF/Revenue Limit Sources		2,566,838	687,660	2,450,715	(116,123)	-4.52%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Other Federal Revenues (Include ARRA)	8110, 8260-8299	16,500	-	20,474	3,974	24.08%
Total, Federal Revenues		16,500	-	20,474	3,974	24.08%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	508,340	37,185	727,072	218,732	43.03%
Total, Other State Revenues		508,340	37,185	727,072	218,732	43.03%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	519,089	59,360	553,564	34,475	6.64%
Total, Local Revenues		519,089	59,360	553,564	34,475	6.64%
5. TOTAL REVENUES		3,610,767	784,205	3,751,825	141,058	3.91%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,049,663	253,941	1,153,607	103,944	9.90%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	130,070	37,937	130,070	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		1,179,733	291,878	1,283,677	103,944	8.81%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	196,234	37,789	147,332	(48,902)	-24.92%
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	135,650	39,565	135,650	-	0.00%
Clerical and Office Salaries	2400	248,773	67,638	245,730	(3,043)	-1.22%
Other Non-certificated Salaries	2900	161,264	42,910	173,348	12,084	7.49%
Total, Non-certificated Salaries		741,921	187,902	702,060	(39,861)	-5.37%
3. Employee Benefits						
STRS	3101-3102	197,940	49,458	216,135	18,195	9.19%
PERS	3201-3202	224,603	53,262	201,388	(23,215)	-10.34%
OASDI / Medicare / Alternative	3301-3302	78,394	19,649	76,453	(1,941)	-2.48%
Health and Welfare Benefits	3401-3402	330,832	70,472	306,565	(24,267)	-7.34%
Unemployment Insurance	3501-3502	9,641	2,299	9,372	(269)	-2.79%
Workers' Compensation Insurance	3601-3602	25,368	6,333	26,211	843	3.32%
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		866,778	201,473	836,124	(30,654)	-3.54%

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

Charter School Name: Live Oak Charter School
 CDS #: 49-70854-6119036
 Charter Approving Entity: Petaluma Elementary
 County: Sonoma
 Charter #: 0382
 Fiscal Year: 2022/23

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	500	5,585	6,050	5,550	1110.00%
Books and Other Reference Materials	4200	1,500	205	1,500	-	0.00%
Materials and Supplies	4300	68,000	32,148	68,000	-	0.00%
Noncapitalized Equipment	4400	12,000	10,404	12,000	-	0.00%
Food	4700	550	185	550	-	0.00%
Total, Books and Supplies		82,550	48,528	88,100	5,550	6.72%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	17,600	3,268	18,600	1,000	5.68%
Dues and Memberships	5300	3,500	804	3,500	-	0.00%
Insurance	5400	29,760	27,538	27,538	(2,222)	-7.47%
Operations and Housekeeping Services	5500	100,100	29,000	103,500	3,400	3.40%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	218,208	80,400	200,058	(18,150)	-8.32%
Professional/Consulting Services and Operating Expend.	5800	138,842	22,788	158,431	19,589	14.11%
Communications	5900	19,200	15,215	21,200	2,000	10.42%
Total, Services and Other Operating Expenditures		527,210	179,014	532,827	5,617	1.07%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
<i>Depreciation Expense (for accrual basis only)</i>	6900	2,838	946	2,838	-	0.00%
Total, Capital Outlay		2,838	946	2,838	-	0.00%
7. Other Outgo						
Tuition to Other Schools	7110-7143	185,000	-	185,000	-	0.00%
Total, Other Outgo		185,000	-	185,000	-	0.00%
8. TOTAL EXPENDITURES		3,586,030	909,741	3,630,626	44,596	1.24%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		24,737	(125,536)	121,199	96,462	> 200%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		24,737	(125,536)	121,199	96,462	> 200%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,007,960	1,106,315	1,106,315	98,355	9.76%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		1,007,960	1,106,315	1,106,315		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,032,697	980,779	1,227,514		
Components of Ending Fund Balance :						
a. Net Investment in Capital Assets	9791	5,722	6,668	5,722	-	0.00%
b. Restricted	9797	62,900	62,900	266,489	203,589	323.67%
c. Unrestricted Net Position	9790	964,075	911,211	955,303	(8,772)	-0.91%

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through October 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,235,674.71	208,230.06-	1,027,444.65
9120	Cash In Bank(s)	1,064.90		1,064.90
9130	Revolving Cash Account	6,000.00		6,000.00
9210	Accts Receivable (prior Year)	15,057.89	15,057.89-	
9218	A/r Charter/district	93,513.67	93,513.67-	
9290	A/r Due From Other Govt(pr Yr)	113,410.27	90,725.27-	22,685.00
9299	A/r Due Fm Govt Setup (cur Yr)	20,977.00	20,977.00-	
9330	Prepaid Expenditures(expenses)	3,054.20	3,054.20-	
9430	Buildings	52,114.46		52,114.46
9435	Accumulated Depreciation-bldgs	43,554.84-	946.40-	44,501.24-
	Total Assets	1,497,312.26	432,504.49-	1,064,807.77
Liabilities				
9510	Accts Payable (prior Year)	366,182.99	252,121.99-	114,061.00
9518	A/p Charter/district	20,977.00	20,977.00-	
9555	Unemployment Ins Liability	2,592.81	59.14	2,651.95
9556	Workers Comp Ins Liability	1,244.00	4,086.88-	2,842.88-
9570	Blue Cross Clearing		585.72-	585.72-
9571	Kaiser Insurance Clearing		26,490.92-	26,490.92-
9573	Dental Insurance Clearing		2,655.25-	2,655.25-
9575	Life Insurance Clearing		134.43-	134.43-
9577	Other H&w Insurance Clearing		24.59	24.59
	Total Liabilities	390,996.80	306,968.46-	84,028.34
	Calculated Fund Balance	1,106,315.46	125,536.03-	980,779.43
Beginning Fund Balance				
9791	Beginning Balance	1,106,315.46		1,106,315.46
	Beginning Fund Balance Proof	.00	125,536.03-	125,536.03-
Change in Fund Balance - Excess Revenues (Expenditures)			(125,536.03)	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 Undesignated/unappropriated	998,434.00	1,131,053.00

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through October 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,610,767.00	3,610,767.00		784,205.26	2,826,561.74	21.72
B. Expenditures	3,586,030.00	3,586,030.00		909,741.29	2,676,288.71	25.37
C. Subtotal (Revenue LESS Expense)	24,737.00	24,737.00		125,536.03-	150,273.03	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	24,737.00	24,737.00		125,536.03-	150,273.03	
F. Fund Balance:						
Beginning Balance (9791)	973,697.00	1,106,316.00		1,106,315.46		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	973,697.00	1,106,316.00		1,106,315.46		
G. Calculated Ending Balance	998,434.00	1,131,053.00		980,779.43		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	998,434.00	1,131,053.00				
Other						

Live Oak Charter (6119036) - 22-23 1st Interim	11/30/2022							
	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%	13.26%	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	\$2,221,613	\$2,439,930	\$2,614,749	\$2,712,035	\$2,806,189
Grade Span Adjustment	106,245	106,245	98,952	105,240	118,419	131,147	136,042	140,685
Supplemental Grant	90,930	93,259	96,635	105,127	111,340	118,458	123,093	127,541
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	18,735	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	\$2,450,715	\$2,698,087	\$2,893,894	\$3,001,809	\$3,106,117
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	2,374,430	2,376,759	2,268,195	2,450,715	2,698,087	2,893,894	3,001,809	3,106,117
LCFF Entitlement Per ADA	\$ 8,518	\$ 8,526	\$ 8,988	\$ 10,256	\$ 10,833	\$ 11,272	\$ 11,692	\$ 12,098
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 893,704	\$ 783,739	\$ 754,947	\$ 923,944	\$ 1,021,034	\$ 1,095,702	\$ 1,136,724	\$ 1,176,313
EPA (for LCFF Calculation purposes)	\$ 55,754	\$ 55,754	\$ 83,072	\$ 62,471	\$ 139,538	\$ 206,864	\$ 249,887	\$ 290,378
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,424,972	\$ 1,537,266	\$ 1,430,176	\$ 1,464,300	\$ 1,537,515	\$ 1,591,328	\$ 1,615,198	\$ 1,639,426
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,374,430	2,376,759	2,268,195	2,450,715	2,698,087	2,893,894	3,001,809	3,106,117
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,374,430	2,376,759	2,268,195	2,450,715	2,698,087	2,893,894	3,001,809	3,106,117
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	\$ 62,471	\$ 139,538	\$ 206,864	\$ 249,887	\$ 290,378
EPA, Current Year (Object Code 8012)	\$ 55,754	\$ 55,754	\$ 83,072	\$ 62,471	\$ 139,538	\$ 206,864	\$ 249,887	\$ 290,378
<i>(P-2 plus Current Year Accrual)</i>								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 5,627.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>(P-A less Prior Year Accrual)</i>								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 2,283,500	\$ 2,283,500	\$ 2,171,560	\$ 2,326,853	\$ 2,558,349	\$ 2,745,896	\$ 2,848,077	\$ 2,946,874
Supplemental and Concentration Grant funding in the LCAP year	\$ 90,930	\$ 93,259	\$ 96,635	\$ 105,127	\$ 111,340	\$ 118,458	\$ 123,093	\$ 127,541
Percentage to Increase or Improve Services	3.98%	4.08%	4.45%	4.52%	4.35%	4.31%	4.32%	4.33%

Live Oak Charter (6119036) - 22-23 1st Interim		11/30/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	290	276	261	251	260	268	268	268	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	290	276	261	251	260	268	268	268	
Unduplicated Pupil Count	60	66	58	54	56	58	58	58	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	60	66	58	54	56	58	58	58	
Rolling %, Supplemental Grant	19.9100%	20.4200%	22.2500%	22.5900%	21.7600%	21.5700%	21.6100%	21.6400%	
Rolling %, Concentration Grant	19.9100%	20.4200%	22.2500%	22.5900%	21.7600%	21.5700%	21.6100%	21.6400%	
SUMMARY OF LCFF ADA									
Current Year ADA									
Grades TK-3	132.64	132.64	117.52	110.43	117.83	125.50	125.50	125.50	
Grades 4-6	89.16	89.16	78.36	79.02	79.51	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	49.50	51.73	50.77	50.77	50.77	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	278.77	278.77	252.37	238.95	249.07	256.74	256.74	256.74	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	278.77	278.77	252.37	238.95	249.07	256.74	256.74	256.74	
Change in LCFF ADA (excludes NSS ADA)	278.77	278.77	252.37	238.95	249.07	256.74	256.74	256.74	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u>. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.									
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			-						
TOTAL FUNDED ADA									
Grades TK-3	132.64	132.64	117.52	110.43	117.83	125.50	125.50	125.50	
Grades 4-6	89.16	89.16	78.36	79.02	79.51	80.47	80.47	80.47	
Grades 7-8	56.97	56.97	56.49	49.50	51.73	50.77	50.77	50.77	
Grades 9-12	-	-	-	-	-	-	-	-	
Total	278.77	278.77	252.37	238.95	249.07	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				6.66	9.58	9.58	9.58	9.58	

Live Oak Charter (6119036) - 22-23 1st Interim		11/30/2022							
		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	\$ 10,576	\$ 11,128	\$ 11,571	\$ 12,002	\$ 12,419
Grades 4-6	\$	8,129	\$ 8,137	\$ 8,581	\$ 9,724	\$ 10,232	\$ 10,639	\$ 11,035	\$ 11,419
Grades 7-8	\$	8,371	\$ 8,379	\$ 8,834	\$ 10,013	\$ 10,534	\$ 10,954	\$ 11,363	\$ 11,758
Grades 9-12	\$	9,953	\$ 9,963	\$ 10,505	\$ 11,906	\$ 12,525	\$ 13,024	\$ 13,510	\$ 13,980
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,664	\$ 11,092	\$ 11,505	\$ 11,904
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,003	\$ 12,485	\$ 12,950	\$ 13,400
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340
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	\$ 2,024	\$ 2,133	\$ 2,218	\$ 2,301	\$ 2,381
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 1,961	\$ 2,040	\$ 2,116	\$ 2,189
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,019	\$ 2,100	\$ 2,178	\$ 2,254
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,401	\$ 2,497	\$ 2,590	\$ 2,680
Actual - 1.00 ADA, Local UPP as follows:									
		19.91%	20.42%	22.25%	22.59%	21.76%	21.57%	21.61%	21.64%
Grades TK-3	\$	339	\$ 347	\$ 398	\$ 457	\$ 464	\$ 479	\$ 497	\$ 515
Grades 4-6	\$	311	\$ 319	\$ 366	\$ 420	\$ 427	\$ 440	\$ 457	\$ 474
Grades 7-8	\$	321	\$ 329	\$ 376	\$ 433	\$ 439	\$ 453	\$ 471	\$ 488
Grades 9-12	\$	381	\$ 391	\$ 448	\$ 515	\$ 522	\$ 539	\$ 560	\$ 580
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	\$ 6,577	\$ 6,932	\$ 7,210	\$ 7,478	\$ 7,738
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,373	\$ 6,629	\$ 6,876	\$ 7,114
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,562	\$ 6,826	\$ 7,080	\$ 7,326
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 7,802	\$ 8,115	\$ 8,418	\$ 8,710
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	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited the financial statements of Live Oak Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated August 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information

is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

* * *

Upcoming accounting standards

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

Leases –

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

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Live Oak Charter School
Petaluma, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Live Oak Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Live Oak Charter School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

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

Board of Directors
Live Oak Charter School

America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked “unaudited”, has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
YEAR ENDED JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,242,740
Accounts Receivable	242,959
Prepaid Expenses and Other Assets	3,054
Total Current Assets	1,488,753

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	8,559
Total Long-Term Assets	8,559

Total Assets	\$ 1,497,312
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 390,997
Total Liabilities	390,997

NET ASSETS

Without Donor Restrictions	977,456
With Donor Restrictions	128,859
Total Net Assets	1,106,315

Total Liabilities and Net Assets	\$ 1,497,312
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Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES			
State Revenue:			
State Aid	\$ 858,753	\$ -	\$ 858,753
Other State Revenue	145,358	103,684	249,042
Federal Revenue:			
Grants and Entitlements	210,636	-	210,636
Local Revenue:			
In-Lieu Property Tax Revenue	1,409,440	-	1,409,440
Forgiveness of Note Payable	463,200	-	463,200
Interest Income	7,620	-	7,620
Other Revenue	239,517	25,175	264,692
Total Revenues	<u>3,334,524</u>	<u>128,859</u>	<u>3,463,383</u>
EXPENSES			
Program Services	2,428,096	-	2,428,096
Management and General	732,622	-	732,622
Total Expenses	<u>3,160,718</u>	<u>-</u>	<u>3,160,718</u>
CHANGE IN NET ASSETS	173,806	128,859	302,665
Net Assets - Beginning of Year	<u>803,650</u>	<u>-</u>	<u>803,650</u>
NET ASSETS - END OF YEAR	<u>\$ 977,456</u>	<u>\$ 128,859</u>	<u>\$ 1,106,315</u>

**LIVE OAK CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 1,270,771	\$ 452,703	1,723,474
Pension Expense	229,841	90,131	319,972
Other Employee Benefits	235,009	68,048	303,057
Payroll Taxes	45,560	29,133	74,693
Legal Expenses	-	2,059	2,059
Accounting Expenses	-	13,264	13,264
Instructional Materials	18,932	371	19,303
Other Fees for Services	78,212	23,067	101,279
Advertising and Promotion Expenses	-	1,200	1,200
Office Expenses	56,547	11,225	67,772
Occupancy Expenses	252,301	13,786	266,087
Conference and Meeting Expenses	9,046	536	9,582
Depreciation Expense	2,117	-	2,117
Insurance Expense	-	24,796	24,796
Other Expenses	229,760	2,303	232,063
	<u>229,760</u>	<u>2,303</u>	<u>232,063</u>
Total Functional Expenses	<u>\$ 2,428,096</u>	<u>\$ 732,622</u>	<u>\$ 3,160,718</u>

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 302,665
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation	2,117
Forgiveness of Note Payable	(463,200)
Change in Operating Assets:	
Accounts Receivable	298,569
Prepaid Expenses and Other Assets	5,079
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(35,468)
Net Cash Provided by Operating Activities	109,762

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant, and Equipment	(5,405)
Net Cash Used by Investing Activities	(5,405)

NET CHANGE IN CASH AND CASH EQUIVALENTS

104,357

Cash and Cash Equivalents - Beginning of Year

1,138,383

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 1,242,740

SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES

Forgiveness of Note Payable

\$ 463,200

Draft - For Discussion Only

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

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

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

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

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

Revenue Recognition

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. As of June 30, 2022, the School did not have any unearned revenue related to conditional grants.

Other Revenue

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

Property Taxes

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

Compensated Absences

The School does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2022.

Income Taxes

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Evaluation of Subsequent Events

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$1,485,699.

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

NOTE 3 CONCENTRATION OF CREDIT RISK

The School also maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents. \$1,235,675.

The School maintains cash in the County Treasury (the County). The County pools these funds with those of other educational organizations in the County and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in this pool as of June 30, 2022, as provided by the pool sponsor was \$1,235,675.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$2,117 for the year ended June 30, 2022. The components of property, plant, and equipment as of June 30, 2022 are as follows:

Buildings	\$ 52,114
Less: Accumulated Depreciation	<u>(43,555)</u>
Total Property, Plant, and Equipment	<u><u>\$ 8,559</u></u>

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 NOTES PAYABLE

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

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

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

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

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

Subject to Expenditure for Specific Purpose:	
Expanded Learning Opportunities (ELO) Grant	\$ 47,123
Educator Effectiveness Grant	56,561
Fund-a-Need Program	<u>25,175</u>
Total Net Assets With Donor Restrictions	<u><u>\$ 128,859</u></u>

Net assets released from donor restrictions are for the following purposes:

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

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

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

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 139,446	100%
2021	134,503	100%
2022	167,159	100%

Public Employees' Retirement System (PERS)

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan.

**LIVE OAK CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

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

Funding Policy

Active plan members brought into PERS membership both before and subsequent to January 1, 2013 are required to contribute 7.0% of their salary. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 159,415	100%
2021	129,171	100%
2022	152,813	100%

NOTE 8 OPERATING LEASES

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

The School receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2022, operating lease expense was \$188,664.

Future minimum rent payments are as follows:

<u>Year Ending June 30,</u>	
2022	<u>\$ 160,548</u>

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

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**LIVE OAK CHARTER SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

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

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

The Charter school number is 0382.

The Board of Directors and the Administrators as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (2 Year Terms)
Jessica Umphress	Chair	2022
Robert Bunce	Secretary	2023
Cortney Callahan	Treasurer	2022
Stacy Ito	Member	2022
Chris Fox	Member	2023
Kristin Walter	Member	2023

ADMINISTRATORS

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

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Kindergarten	36,000	45,390	178	In compliance
Grade 1	50,400	56,210	178	In compliance
Grade 2	50,400	56,210	178	In compliance
Grade 3	50,400	58,310	178	In compliance
Grade 4	54,000	58,310	178	In compliance
Grade 5	54,000	58,310	178	In compliance
Grade 6	54,000	58,310	178	In compliance
Grade 7	54,000	58,310	178	In compliance
Grade 8	54,000	58,310	178	In compliance

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**LIVE OAK CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades K-3	114.70	117.52	113.99	116.92
Grades 4-6	76.50	78.36	75.56	77.37
Grades 7-8	55.13	56.49	54.63	56.07
ADA Totals	246.33	252.37	244.18	250.36

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**LIVE OAK CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

The audited financial statements were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2022.

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**LIVE OAK CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

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

Board of Directors
Live Oak Charter School
Petaluma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Live Oak Charter School
Petaluma, California

Opinion on State Compliance

We have audited Live Oak Charter School's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit

Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes

<u>Description</u>	<u>Procedures Performed</u>
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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**LIVE OAK CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

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**LIVE OAK CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

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

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