

Executive Director Report, Justin Tomola

February 9, 2023 Board Meeting

Enrollment and Attendance

- KG: 16, 95% (MA)
- KG: 16, 93% (RRT)
- 1st: 28, 89%
- 2nd: 27, 94%
- 3rd: 30, 92%
- 4th: 27, 93%
- 5th: 24, 94%
- 6th: 30, 90%
- 7th: 25, 91%
- 8th: 26, 90%
- Total: 251, 92%

Enrollment Statistics 22/23					
	Capacity	Enrolled	Pending	Openings	Waitlist
K2	14	16	0	0	0
K1	30	18	1	12	0
First	30	28	0	2	0
Second	30	27	0	3	0
Third	30	30	0	0	0
Fourth	30	27	0	0	0
Fifth	30	24	0	6	0
Sixth	30	30	0	0	0
Seventh	30	25	0	0	0
Eighth	30	26	0	0	0
Total	284	251	1	23	0

K1 pending: Waiting for an opening in aftercare
 8th: Enrollment for new openings cease after Thanksgiving Break

*Kinder deeper dive at a glance
 18 - 1 year students
 8 - 2 years with summer birthdays

6 - 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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34 students

Notes from the desk of Casey Wilson our Enrollment Coordinator:

- Lotterease waitlists for the 2022-23 School year have been closed in anticipation of the March 1st lottery. They can be reopened on a case by case basis for immediate transfer interest based on Director approval.
- Tours have been well attended. There is one left on the calendar, Feb 24th. Considering adding another tour date in March depending on interest and remaining openings after the initial lottery. Enrollment Fair on Feb 25th has 100 people RSVP'd so far- mainly consisting of previous tour attendees coming back with spouses and children.
- Have been in conversation with Kristin and Jessica about the future of our Kindergarten program amidst the Universal PreK rollout (24/25).
- Added a Post April 2nd birth date Lotterease option. It will not be run as a lottery, but used as a wait list for any space availability, with students closer to the April 2nd birth date/sibling a priority. This aligns with what many other schools in the area are offering.
- Shelly and Heather continue to provide amazing and necessary support- this is very much a team effort!

Enrollment update from Heather Bleasdel

Kindergarten 2023/24 (Class size 12:1 adult ratio is our model)

Ideal Class Groupings, will re-evaluate after lottery runs.

Class 1: 15 (one year students) / 7 (two year students - summer birthdays - Apr 2)

Class 2: 15 (one year students) / 7 (two year students - summer birthdays - Apr 2)

Reminder: To facilitate the addition of TK students to California's public school system, as specified in *Education Code (EC) Section (c)(1)*, over the next four years,

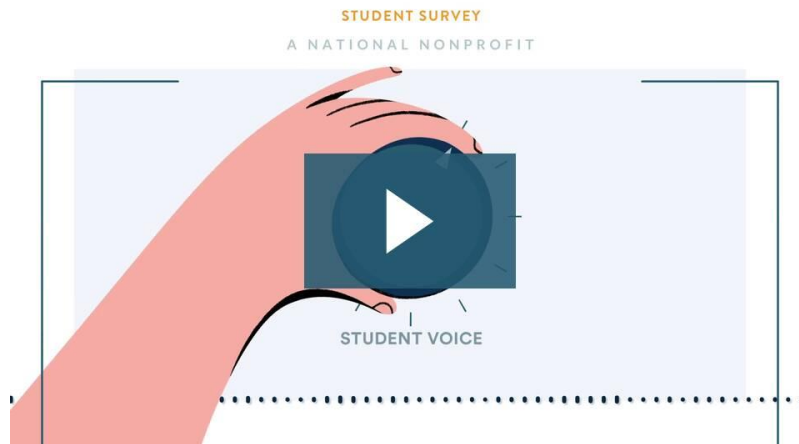
LEAs are to ensure that TK is available to students based on when they turn 5 years old, as follows:

- In 2022–23, students are eligible for TK if they turn 5 years old between September 2 and February 2;
- In 2023–24, students are eligible for TK if they turn 5 between September 2 and April 2;
- In 2024–25, students are eligible for TK if they turn 5 between September 2 and June 2; and
- In 2025–26, LEAs are required to make TK available to all children who will have their fourth birthday by September 1 of the school year.

Per EC Section 48000(d): *“Transitional Kindergarten” (TK) means the first year of a two-year Kindergarten program that uses a modified Kindergarten curriculum that is age and developmentally appropriate.*

Some ongoing TK/K inquiry and discussion questions:

1. How can we best socialize, integrate, and get to know similar aged group children between the classes? What are some structured and unstructured ways to do this? (for 23/24)
2. Do we continue to offer an in house After School Program (ASP) grades program? (previous high turnover and inconsistent staffing) What alternative ASPs exist? What is the cost? (for 23/24)
3. Will we expand the TK birth date range from 4/2 to 6/2? (for 23/24)
4. Would we increase the capacity of ASP TK/K from 14 to 20 students? (HR, room use, etc)?...if not 20, what number? (for 23/24)
5. Do we move TK/K ASP to the ASP room? Do we use both Kinder rooms? (for 23/24)
6. Do we increase our Kindergarten offering to 1:30 PM or 1:50 PM? (for 24/25)
7. Will we offer a 9 hour day for TK/K free of charge to FRMP parents? (for 24/25)
8. We will be offering aftercare for free to all parents? (for 24/25)



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

YTS

2/9 update: We finished our YTS. Moving forward, as an option, we are eligible to have our parent body and faculty participate in their own surveys created by YTS but administered by the school site. The YTS is sponsored by SCOE and participating is a year to year decision in collaboration with SCOE (sponsorship equals a reduction in price). This year's YTS results will be ready at the end of the month.

January to June: We are taking a look at what we do historically and meeting with stakeholders to get all events imagined (possibly re-imagined) and implemented. For example, Kindergarten Stroll, Knighting Ceremony, class plays, etc. Who is doing it and how does it happen?

2/9 Update:

- Open house and music concert is our next all school event and we are meeting with staff in two weeks to plan it.
- 5th grade shield ceremony: What does it look like and who will be doing it.
- 8th grade field trip: We need to start planning and organizing. Heather, the class coordinator, field trip coordinator, Dori and Kim will review the proposal and determine feasibility based on budget. Another budget factor is that 8th grade took a big field trip at the beginning of the school year.

Software updating: Replacing Subzz with Redrover for a variety of reasons but mostly because of Patrick's recommendation of customer service and timeliness. Training session is needed once we have switched. Replacing Target Solutions with Public School Works which is our all school training system via RESIG (CPS, Sexual Harassment, Bullying, Pesticide Use, etc).

2/9 Update: Data entry happening now and coordination of rollout with Redrover staff by the end of next week. Public School Works next meeting in two weeks. Anticipating the start date will be the end of the school year.

On the horizon is Operoo which is a process management software to help with internal paperwork flow like HR paperwork, reimbursements, etc. Externally, it would be most beneficial for Field Trips.

Calendar: Currently working on our 23/24 calendar and doing the preparation work in order to review it with Leadership and then with the Faculty/Staff.

2/9 Update: I am recommending to the Board to pass the calendar at the next BOD meeting. Additionally, there is a calendar considerations document explaining the information that goes into the calendar each year.

Academics: Teachers are finishing their 1st semester report cards. Once they are complete, we will send out report cards via ParentSquare with a secure link. This is one of the best features for us and ParentSquare.

2/9 Update: First semester report cards are out to all grade levels. Patrick did a great job of sending them out with privacy in mind via ParentSquare. This is a major win not only in terms of our technology and effectiveness but also environmentally and cost savings due to not using paper.

CAASPP

2/9 Update: We have tentatively scheduled Spring testing in April and end in the third week of May. A testing schedule calendar will be shared with the community once the schedule is final.

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

After almost three years of enforcing a COVID-19 "emergency" standard, Cal/OSHA has published its *non-emergency* COVID-19 standard which is now in effect. In January, Cal/OSHA submitted this non-emergency standard to the Office of Administrative Law (OAL) for final approval. OAL approved the revised standard on February 3, 2023. This non-emergency standard will remain in effect for two years.

What Has Not Changed

Whether as a separate program and/or part of their IIPP, employers must:

- Provide face coverings and ensure their use when required by the CDPH.

- Make COVID testing available, during paid time and at no cost, following a close contact or during an outbreak/major outbreak.
- Exclude COVID-19 cases from the workplace as [directed by the CDPH](#).
- Address workplace ventilation as part of their COVID-19 prevention measures.

What Has Changed

Many of the burdensome requirements of the emergency standard have been eliminated from the permanent standard (whew!):

- **Employers are no longer required to pay “exclusion pay”** to those employees who are excluded from work due to a workplace exposure. If employees are excluded from work, they must be provided with information on COVID-19 benefits available to them, such as paid sick leave, paid vacation, or State Disability Insurance.
- **Employees are no longer required to participate in any kind of daily screening.**

Not all the administrative burdens have been removed, though. Major outbreaks – when there are 20+ COVID-19 cases within a 30-day period – must be reported to Cal/OSHA, and employers must notify employees “as soon as possible” of close contact with COVID-19 cases. Also, [new legislation effective January 1, 2023](#) specifies that employers must post written notice about workplace COVID cases for at least 15 days.

The definition of “close contact has also changed. Only in indoor spaces of over 400,000 cubic feet does the familiar definition apply (being within 6 feet for a cumulative 15 minutes over 24 hours). For smaller spaces, close contact happens when individuals share the same indoor airspace for a cumulative 15 minutes or more over 24 hours. “Airspace” has not been defined, but the [CDPH provided](#), as examples, “home, clinic waiting room, airplane.”

In Sonoma County, California, community level is Low.

- [Stay up to date](#) with COVID-19 vaccines, including recommended booster doses.
- Maintain [ventilation improvements](#).
- Avoid contact with people who have suspected or confirmed COVID-19.
- Follow recommendations for [isolation](#) if you have suspected or confirmed COVID-19.
- Follow the recommendations for [what to do if you are exposed](#) to someone with COVID-19.
- If you are at [high risk of getting very sick](#), talk with a healthcare provider about additional prevention actions.
- People may choose to mask at any time. People with symptoms, a positive test, or exposure to someone with COVID-19 should wear a high-quality [mask or respirator](#) when indoors in public.
- If you are immunocompromised, learn more about [how to protect yourself](#)

Case count: September 4, October 4, November 0, December 1, and January 3

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	895,924.00	470,409.05	485,847.54	60,332.59-
62- 0000- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	75,690.00	75,690.00	37,845.06	37,845.06	.12-
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	29,636.00	36,447.00	15,345.00	15,345.00	5,757.00
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	31,761.00	42,586.00	18,480.88	18,480.88	5,624.24
62- 6053- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi		12,500.00			12,500.00
62- 7435- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi		53,660.00			53,660.00
Total for Object 1100 and Expense accounts		1,025,863.00	1,116,807.00	542,079.99	557,518.48	17,208.53
Object 1130 - Teachers' Sals						
62- 0000- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instructio	15,800.00	9,200.00		6,400.00	2,800.00
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	10,800.00	.00	8,000.00	2,800.00
Object 1148 - Teacher Substit						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	26,000.00		15,855.00	10,145.00
62- 7435- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi				1,800.00	1,800.00-
Total for Object 1148 and Expense accounts		8,000.00	26,000.00	.00	17,655.00	8,345.00
Object 1300 - Cert Suprvrsr's'						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	39,021.00	39,021.00	17,884.44	21,136.18	.38
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	91,049.00	78,549.00	41,730.86	49,318.36	12,500.22-
62- 6053- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm		12,500.00			12,500.00
Total for Object 1300 and Expense accounts		130,070.00	130,070.00	59,615.30	70,454.54	.16
Object 2100 - Instructional A						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	58,129.00	58,129.00	29,064.53	29,064.53	.06-
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	80,556.00	50,211.00	24,117.39	29,630.39	3,536.78-
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	40,806.00	18,875.00	9,603.00	8,965.45	306.55
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,243.00	16,217.00	6,109.07	6,109.07	3,998.86
Total for Object 2100 and Expense accounts		191,734.00	143,432.00	68,893.99	73,769.44	768.57
Object 2130 - Instr Aides - E						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi		600.00		1,150.00	550.00-
Total for Object 2130 and Expense accounts		.00	600.00	.00	1,150.00	550.00-
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						

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 =)

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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 2199 - Instr Aides Oth						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	171.00		171.00	
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi		2,629.00		1,379.50	1,249.50
Total for Object 2199 and Expense accounts		4,000.00	2,800.00	.00	1,550.50	1,249.50
Object 2300 - Classified Direc						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	48,468.00	48,468.00	22,214.39	26,253.37	.24
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	87,182.00	87,182.00	39,958.49	47,223.67	.16-
Total for Object 2300 and Expense accounts		135,650.00	135,650.00	62,172.88	73,477.04	.08
Object 2400 - Clerical & Offi						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	37,960.00	37,960.00	17,398.37	20,561.71	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,813.00	204,770.00	96,132.24	108,637.80	.04-
Total for Object 2400 and Expense accounts		248,773.00	242,730.00	113,530.61	129,199.51	.12-
Object 2499 - Clerical&office						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad		3,000.00		2,820.00	180.00
Total for Object 2499 and Expense accounts		.00	3,000.00	.00	2,820.00	180.00
Object 2900 - Other Classifie						
62- 0000- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv	18,858.00				
62- 0000- 0- 1110- 1000- 2900- 000- 0000	Other Classifie,Instructi	53,557.00	53,557.00	26,778.29	26,778.29	.42
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	48,399.00	97,343.00	47,141.45	50,079.15	122.40
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv		19,098.00	9,428.76	9,668.76	.48
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	37,100.00				
Total for Object 2900 and Expense accounts		157,914.00	169,998.00	83,348.50	86,526.20	123.30
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		2,827.00		2,415.96	411.04
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	173.00		173.13	.13-
Total for Object 2999 and Expense accounts		3,350.00	3,350.00	.00	2,609.09	740.91
Object 3101 - Benefits - Strs						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	7,453.00	7,453.00	3,416.05	4,037.15	.20-
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	152,899.00	160,418.00	78,258.88	84,379.21	2,220.09-
62- 0000- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	14,457.00	14,457.00	7,132.95	7,132.95	191.10
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	17,390.00	17,390.00	7,970.48	9,419.67	.15-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,741.00	5,862.00	2,896.48	2,896.48	69.04
62- 6266- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi		191.00		191.00	
62- 7435- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi				343.80	343.80-

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 3101 - Benefits - Strs (continued)						
62- 7435- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi		10,249.00			10,249.00
62- 9038- 0- 1110- 1000- 3101- 000- FUND	Benefits - Strs,Instructi		115.00		114.60	.40
Total for Object 3101 and Expense accounts		197,940.00	216,135.00	99,674.84	108,514.86	7,945.30
Object 3201 - Benefits - Pers						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	27,219.00	26,556.00	13,278.02	13,278.02	.04-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	9,161.00	9,377.00	4,688.57	4,688.57	.14-
Total for Object 3201 and Expense accounts		36,380.00	35,933.00	17,966.59	17,966.59	.18-
Object 3202 - Benefits - Pers						
62- 0000- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv	4,784.00				
62- 0000- 0- 0000- 7200- 3202- 000- 0000	Benefits - Pers,Other Gen	9,630.00	9,630.00	4,413.97	5,216.51	.48-
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	12,296.00	12,296.00	5,635.74	6,660.42	.16-
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	29,476.00	28,086.00	13,944.04	14,010.25	131.71
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	20,443.00	14,373.00	6,118.53	7,820.23	434.24
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	53,483.00	40,788.00	18,408.50	22,333.94	45.56
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	4,789.00	2,436.28	2,274.52	78.20
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	22,118.00	22,118.00	10,137.49	11,980.67	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	12,279.00	25,297.00	11,959.93	13,193.46	143.61
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,100.00	3,100.00	1,549.90	1,549.90	.20
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv		4,845.00	2,392.06	2,452.94	
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	10,173.00	44.00		43.92	.08
Total for Object 3202 and Expense accounts		188,223.00	165,455.00	76,996.44	87,541.84	916.72
Object 3311 - Benefits - Oasd						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,520.00	5,549.00	2,719.14	2,876.91	47.05-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,945.00	1,998.00	994.35	1,003.63	.02
Total for Object 3311 and Expense accounts		7,465.00	7,547.00	3,713.49	3,880.54	47.03-
Object 3312 - Benefits - Oasd						
62- 0000- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv	1,169.00				
62- 0000- 0- 0000- 7200- 3312- 000- 0000	Benefits - Oasd,Other Gen	2,320.00	2,276.00	1,032.46	1,243.40	.14
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,862.00	2,862.00	1,307.57	1,554.07	.36
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	6,802.00	6,603.00	3,255.78	3,360.37	13.15-
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	4,996.00	3,524.00	1,495.23	1,922.57	106.20
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	12,636.00	12,403.00	5,719.01	6,673.03	10.96
62- 0000- 0- 5760- 1190- 3312- 000- 0000	Benefits - Oasd,Spec Ed-o	22.00	22.00		1.24	20.76

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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 3312 - Benefits - Oasd (continued)							
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	2,530.00	1,111.00	559.35	532.92	18.73	
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,148.00	5,148.00	2,352.13	2,795.57	.30	
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	2,749.00	5,827.00	2,711.83	3,082.60	32.57	
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	758.00	758.00	378.73	378.73	.54	
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv		1,184.00	584.54	599.42	.04	
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	2,427.00	9.00		10.74	1.74-	
Total for Object 3312 and Expense accounts		44,419.00	41,727.00	19,396.63	22,154.66	175.71	
Object 3331 - Benefits - Medi							
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	544.00	544.00	248.38	295.10	.52	
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	12,403.00	12,883.00	6,302.22	6,921.48	340.70-	
62- 0000- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	1,022.00	1,022.00	509.08	513.04	.12-	
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,268.00	1,268.00	579.70	688.94	.64-	
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	430.00	436.00	217.44	219.04	.48-	
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	455.00	467.00	232.57	234.73	.30-	
62- 6266- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi		14.00		14.50	.50-	
62- 7435- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi				26.10	26.10-	
62- 7435- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi		778.00			778.00	
62- 9038- 0- 1110- 1000- 3331- 000- FUND	Benefits - Medi,Instructi		9.00		8.70	.30	
Total for Object 3331 and Expense accounts		16,122.00	17,421.00	8,089.39	8,921.63	409.98	
Object 3332 - Benefits - Medi							
62- 0000- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv	273.00					
62- 0000- 0- 0000- 7200- 3332- 000- 0000	Benefits - Medi,Other Gen	543.00	532.00	241.45	290.81	.26-	
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	669.00	669.00	305.80	363.44	.24-	
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,591.00	1,544.00	761.53	785.98	3.51-	
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	1,168.00	824.00	349.80	449.77	24.43	
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,955.00	2,901.00	1,337.49	1,560.68	2.83	
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	260.00	130.79	124.62	4.59	
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,204.00	1,204.00	550.11	653.85	.04	
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	643.00	1,363.00	634.26	720.95	7.79	
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	177.00	177.00	88.55	88.55	.10-	
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv		277.00	136.73	140.21	.06	
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	568.00	2.00		2.51	.51-	
Total for Object 3332 and Expense accounts		10,388.00	9,758.00	4,536.51	5,181.67	39.82	
Object 3401 - H & W Benefits							

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

ESCAPE ONLINE

Balances through 06/30/2023						Fiscal Year 2022/23
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Object 3401 - H & W Benefits						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,590.00	2,132.13	2,499.28	41.41-
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	182,278.00	175,942.00	98,356.96	93,461.83	15,876.79-
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,272.00	15,304.00	7,753.46	7,700.11	149.57-
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,711.00	4,975.19	5,831.82	96.01-
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,498.00	5,510.00	2,791.25	2,772.05	53.30-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00	3,697.21	3,697.21	.42-
62- 7435- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		14,218.00			14,218.00
Total for Object 3401 and Expense accounts		225,715.00	233,669.00	119,706.20	115,962.30	1,999.50-
Object 3402 - H & W Benefits						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,636.00	7,651.00	3,553.55	4,165.42	67.97-
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,448.00	5,448.00	2,496.78	2,950.74	.48
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	7,614.00	7,614.00	3,806.88	3,806.88	.24
62- 0000- 0- 1110- 1000- 3402- 000- RTI 1	H & W Benefits,Instructio	10,600.00				
62- 0000- 0- 1110- 2700- 3402- 000- 0000	H & W Benefits,School Adm	33,724.00	22,897.00	10,541.74	12,424.19	68.93-
62- 0000- 0- 5760- 1190- 3402- 000- RTI 1	H & W Benefits,Spec Ed-ot	10,841.00				
62- 0000- 0- 7110- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	9,799.00	9,799.00	4,491.19	5,307.77	.04
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm	9,528.00	19,487.00	9,844.78	9,791.43	149.21-
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	9,927.00				
Total for Object 3402 and Expense accounts		105,117.00	72,896.00	34,734.92	38,446.43	285.35-
Object 3501 - Benefits - Sui						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	187.00	187.00	85.80	101.94	.74-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	4,777.00	4,443.00	2,173.18	2,386.80	116.98-
62- 0000- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	352.00	352.00	175.56	176.92	.48-
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	437.00	437.00	199.76	237.40	.16-
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	148.00	150.00	74.95	75.51	.46-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	157.00	161.00	80.12	80.88	
62- 6266- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio		5.00		5.00	
62- 7435- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio				9.00	9.00-
62- 7435- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio		268.00			268.00
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	6,006.00	2,789.37	3,076.45	140.18
Object 3502 - Benefits - Sui						
62- 0000- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi	94.00				
62- 0000- 0- 0000- 7200- 3502- 000- 0000	Benefits - Sui,Other Gene	187.00	184.00	83.27	100.27	.46
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	231.00	231.00	105.38	125.26	.36

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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 3502 - Benefits - Sui (continued)						
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	549.00	533.00	262.57	271.00	.57-
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	403.00	284.00	120.56	155.04	8.40
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,019.00	1,000.00	461.12	538.03	.85
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	90.00	45.10	42.97	1.93
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	415.00	415.00	189.75	225.51	.26-
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	222.00	470.00	218.68	248.61	2.71
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	61.00	61.00	30.58	30.58	.16-
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi		95.00	47.19	48.39	.58-
62- 9033- 0- 8500- 5900- 3502- 000- car e	Benefits - Sui,Other Comm	196.00	1.00		.86	.14
Total for Object 3502 and Expense accounts		3,583.00	3,366.00	1,564.20	1,786.63	15.17
Object 3601 - Benefits - Wcom						
62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	515.00	515.00	236.06	278.98	.04-
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	11,983.00	12,606.00	6,209.57	6,707.08	310.65-
62- 0000- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	999.00	999.00	499.57	499.57	.14-
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,202.00	1,202.00	550.88	651.04	.08
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	397.00	405.00	202.52	202.53	.05-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	477.00	488.00	243.90	243.90	.20
62- 6266- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi		13.00		13.20	.20-
62- 7435- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi				23.76	23.76-
62- 7435- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi		708.00			708.00
62- 9038- 0- 1110- 1000- 3601- 000- FUND	Benefits - Wcom,Instructi		8.00		7.92	.08
Total for Object 3601 and Expense accounts		15,573.00	16,944.00	7,942.50	8,627.98	373.52
Object 3602 - Benefits - Wcom						
62- 0000- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv	249.00				
62- 0000- 0- 0000- 7200- 3602- 000- 0000	Benefits - Wcom,Other Gen	501.00	501.00	229.68	271.44	.12-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	640.00	640.00	293.26	346.58	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	1,534.00	1,491.00	737.17	756.99	3.16-
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	1,064.00	750.00	318.34	409.31	22.35
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,783.00	2,743.00	1,268.96	1,471.27	2.77
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	249.00	126.72	118.31	3.97
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,151.00	1,151.00	527.45	623.35	.20
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	639.00	1,322.00	622.16	692.88	6.96
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	161.00	161.00	80.63	80.63	.26-

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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 3602 - Benefits - Wcom (continued)						
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv		252.00	124.41	127.58	.01
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	529.00	2.00		2.30	.30-
Total for Object 3602 and Expense accounts		9,795.00	9,267.00	4,328.78	4,900.90	37.32
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
62- 6762- 0- 1110- 1000- 4110- 000- 0000	Textbooks,Instruction,Reg		5,550.00			5,550.00
Total for Object 4110 and Expense accounts		500.00	6,050.00	.00	5,585.31	464.69
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		430.50	569.50
Total for Object 4210 and Expense accounts		1,500.00	1,500.00	.00	484.73	1,015.27
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
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-	8,357.00-			8,357.00-
62- 0000- 0- 1110- 1000- 4310- 000- GAME	Instructional M,Instructi	750.00	750.00		315.57	434.43
62- 0000- 0- 1110- 1000- 4310- 000- HAND	Instructional M,Instructi	4,500.00	4,500.00		4,620.46	120.46-
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		1,770.92	3,029.08
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	1,000.00	1,000.00		892.04	107.96
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		249.04	250.96
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		2,150.53	549.47
62- 6300- 0- 1110- 1000- 4310- 000- 2nd1	Instructional M,Instructi	1,800.00	1,800.00		2,259.06	459.06-
62- 6300- 0- 1110- 1000- 4310- 000- 3RD1	Instructional M,Instructi	1,800.00	1,800.00		1,198.56	601.44
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	8,357.00			8,357.00
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		1,673.14	126.86
Total for Object 4310 and Expense accounts		25,950.00	25,950.00	.00	19,059.31	6,890.69
Object 4340 - Computer Sftwar						

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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 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		202.50	197.50
Total for Object 4340 and Expense accounts		600.00	600.00	.00	401.50	198.50
Object 4350 - Office Supplies						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		2,227.54	3,272.46
Total for Object 4350 and Expense accounts		5,500.00	5,500.00	.00	2,227.54	3,272.46
Object 4370 - Custodial Suppl						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	5,700.00	5,700.00		4,154.91	1,545.09
Total for Object 4370 and Expense accounts		5,700.00	5,700.00	.00	4,154.91	1,545.09
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		331.77	168.23
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		2,916.23	1,083.77
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		2,443.25	1,556.75
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,000.00	2,000.00		648.56	1,351.44
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		5,122.23	1,122.23-
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm		4,000.00		1,114.52	2,885.48
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			53.71	53.71-
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		858.27	141.73
Total for Object 4390 and Expense accounts		27,750.00	27,750.00	.00	17,522.09	10,227.91
Object 4400 - Inventory Suppl						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	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		10,000.00		7,646.79	2,353.21
Total for Object 4400 and Expense accounts		12,000.00	12,000.00	.00	10,403.85	1,596.15

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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 4710 - Food Purchases							
62- 0000- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi	550.00					
62- 5310- 0- 0000- 3700- 4710- 000- FOOD	Food Purchases,Food Servi		550.00		272.32	277.68	
Total for Object 4710 and Expense accounts		550.00	550.00	.00	272.32	277.68	
Object 5200 - Travel & Confer							
62- 0000- 0- 0000- 7300- 5200- 000- CBSC	Travel & Confer,Fiscal Se	190.00	570.00		485.57	84.43	
62- 0000- 0- 1110- 1000- 5200- 000- TRI P	Travel & Confer,Instructi	500.00	500.00		508.76	8.76-	
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	930.00		964.35	34.35-	
62- 6266- 0- 1110- 1000- 5200- 000- 0000	Travel & Confer,Instructi	15,600.00	15,600.00		6,879.50	8,720.50	
Total for Object 5200 and Expense accounts		17,600.00	18,600.00	.00	8,878.18	9,721.82	
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	27,538.00		27,538.00		
Total for Object 5450 and Expense accounts		29,760.00	27,538.00	.00	27,538.00	.00	
Object 5520 - Electricity							
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	36,000.00	36,000.00		18,640.26	17,359.74	
Total for Object 5520 and Expense accounts		36,000.00	36,000.00	.00	18,640.26	17,359.74	
Object 5530 - Water							
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	16,500.00	16,500.00		6,852.25	9,647.75	
Total for Object 5530 and Expense accounts		16,500.00	16,500.00	.00	6,852.25	9,647.75	
Object 5550 - Laundry And Cle							
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	33,600.00	37,000.00		20,050.00	16,950.00	
Total for Object 5550 and Expense accounts		33,600.00	37,000.00	.00	20,050.00	16,950.00	
Object 5560 - Waste Disposal							
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	8,000.00	8,000.00		4,912.67	3,087.33	
Total for Object 5560 and Expense accounts		8,000.00	8,000.00	.00	4,912.67	3,087.33	
Object 5570 - Pest Control							
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	1,500.00	1,500.00		1,015.00	485.00	
Total for Object 5570 and Expense accounts		1,500.00	1,500.00	.00	1,015.00	485.00	
Object 5590 - Other Housekeep							
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	4,500.00	4,500.00		4,537.50	37.50-	

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 5590 and Expense accounts		4,500.00	4,500.00	.00	4,537.50	37.50-
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		2,771.97	1,228.03
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		4,648.32	4,651.68
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	160,548.00		107,032.00	53,516.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,908.00	18,210.00		11,913.60	6,296.40
Total for Object 5600 and Expense accounts		210,208.00	192,058.00	.00	126,365.89	65,692.11
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			872.00	872.00-
62- 0000- 0- 0000- 7100- 5800- 000- FEES	Other Svcs & Op,Board & S	350.00	350.00		355.94	5.94-
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	24,507.00			24,507.00
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				3,350.00	3,350.00-
62- 0000- 0- 1110- 1000- 5800- 000- TRI P	Other Svcs & Op,Instructi	27,500.00	27,500.00		3,930.55	23,569.45
62- 0000- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance	27,000.00			10,065.00	10,065.00-
62- 0000- 0- 1110- 8200- 5800- 000- 0000	Other Svcs & Op,Operation		1,750.00		1,732.50	17.50
62- 0000- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,	750.00	750.00		243.61	506.39
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- 5310- 0- 0000- 3700- 5800- 000- FOOD	Other Svcs & Op,Food Serv		3,500.00			3,500.00
62- 7435- 0- 1110- 1000- 5800- 000- RTI 1	Other Svcs & Op,Instructi		3,000.00			3,000.00
62- 7435- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance		41,000.00		5,500.00	35,500.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00			1,200.00
62- 9090- 0- 1110- 8300- 5800- 000- 0000	Other Svcs & Op,Security,				200.00	200.00-
Total for Object 5800 and Expense accounts		105,652.00	123,241.00	.00	33,350.44	89,890.56
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

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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 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	14,500.00		15,815.00	1,315.00-
Total for Object 5821 and Expense accounts		12,500.00	14,500.00	.00	15,815.00	1,315.00-
Object 5823 - Legal Costs						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		1,189.50	3,810.50
Total for Object 5823 and Expense accounts		5,000.00	5,000.00	.00	1,189.50	3,810.50
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		440.00	60.00
Total for Object 5825 and Expense accounts		1,500.00	1,500.00	.00	738.94	761.06
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
Total for Object 5860 and Expense accounts		500.00	500.00	.00	.00	500.00
Object 5862 - Fingerprinting						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	2,250.00		1,144.00	1,106.00
Total for Object 5862 and Expense accounts		2,250.00	2,250.00	.00	1,144.00	1,106.00
Object 5911 - Telephone						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,450.00	3,450.00		1,984.80	1,465.20
Total for Object 5911 and Expense accounts		3,450.00	3,450.00	.00	1,984.80	1,465.20
Object 5940 - Internet						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,500.00	15,500.00		15,692.85	192.85-
Total for Object 5940 and Expense accounts		13,500.00	15,500.00	.00	15,692.85	192.85-
Object 5950 - Postage						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		553.70	1,696.30
Total for Object 5950 and Expense accounts		2,250.00	2,250.00	.00	553.70	1,696.30
Object 6900 - Depr Exp						
62- 0000- 0- 0000- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,	2,838.00			946.40	946.40-
62- 0000- 0- 1110- 8400- 6900- 000- 0000	Depr Exp,Oth Plant Maint,		2,838.00			2,838.00

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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 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	923,944.00		530,805.00	393,139.00
Total for Object 8011 and Revenue accounts		1,072,595.00	923,944.00		530,805.00	393,139.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	51,350.00	62,471.00		91,171.00	28,700.00-
Total for Object 8012 and Revenue accounts		51,350.00	62,471.00		91,171.00	28,700.00-
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	1,464,300.00		715,088.00	749,212.00
62- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Of Prop,Unrestric				20,977.00	20,977.00-
Total for Object 8096 and Revenue accounts		1,442,893.00	1,464,300.00		736,065.00	728,235.00
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,500.00	20,474.00		13,173.00	7,301.00
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-
62- 3216- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER				1,423.00	1,423.00-
62- 3217- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO GEER				393.00	393.00-
62- 3219- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER				3,707.00	3,707.00-
Total for Object 8290 and Revenue accounts		16,500.00	20,474.00		18,696.00	1,778.00
Object 8550 - Mandated Cost R						
62- 0000- 0- 0000- 0000- 8550- 000- 0000	Mandated Cost R,Unrestric	5,113.00	4,628.00		4,628.00	
62- 0000- 0- 0000- 0000- 8550- 000- 1TI M	Mandated Cost R,Unrestric	378,555.00				
Total for Object 8550 and Revenue accounts		383,668.00	4,628.00		4,628.00	.00
Object 8560 - State Lottery R						

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 8560 - State Lottery R						
62- 1100- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,State Lot	41,850.00	40,622.00	16,904.22	23,717.78	
62- 1100- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,State Lot		8,188.00	8,188.29	.29-	
62- 6300- 0- 0000- 0000- 8560- 000- 0000	State Lottery R,Lottery -	16,689.00	16,010.00		16,010.00	
62- 6300- 0- 0000- 0000- 8560- 000- PY00	State Lottery R,Lottery -		4,547.00	4,546.86	.14	
Total for Object 8560 and Revenue accounts		58,539.00	69,367.00	29,639.37	39,727.63	
Object 8590 - All Other State						
62- 0000- 0- 0000- 0000- 8590- 000- 0000	All Other State,Unrestric	840.00	840.00	186.00	654.00	
62- 0000- 0- 0000- 0000- 8590- 000- 1TI M	All Other State,Unrestric		237,272.00		237,272.00	
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	65,293.00	87,327.00	48,027.00	39,300.00	
62- 6053- 0- 0000- 0000- 8590- 000- 0000	All Other State,Child Dev		25,000.00		25,000.00	
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts Musi		168,098.00	84,049.00	84,049.00	
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning		134,540.00	67,270.00	67,270.00	
Total for Object 8590 and Revenue accounts		66,133.00	653,077.00	199,532.00	453,545.00	
Object 8660 - Interest						
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	6,000.00	7,500.00	7,056.08	443.92	
Total for Object 8660 and Revenue accounts		6,000.00	7,500.00	7,056.08	443.92	
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	47,424.20	21,695.80	
Total for Object 8689 and Revenue accounts		69,120.00	69,120.00	47,424.20	21,695.80	
Object 8699 - All Other Local						
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	10,000.00	3,955.08	6,044.92	
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	350,675.00	41,730.08	308,944.92	
Object 8980 - Contribute From						
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	1,000.00-	2,432.00-		2,432.00-	
62- 2600- 0- 0000- 0000- 8980- 000- 0000	Contribute From,ELO Progr		39,320.00		39,320.00	

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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	
Object 8980 - Contribute From (continued)						
62- 5310- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Child Nut		29,801.00		29,801.00	
62- 9033- 0- 0000- 0000- 8980- 000- 0000	Contribute From,After Sch		67,689.00-		67,689.00-	
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,			1,331,081.13	1,331,081.13	
Total for Object 9720 and Ending Balance accounts		.00	.00	.00	1,331,081.13	
Object 9790 - Undesignated/un						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	934,310.00	967,155.00			
62- 2600- 0- - - 9790- -	Undesignated/un,ELO Progr	21,456.00				
62- 6266- 0- - - 9790- -	Undesignated/un,Ed Effect	42,668.00	39,738.00			
62- 6762- 0- - - 9790- -	Undesignated/un,Arts Musi		162,548.00			
62- 7435- 0- - - 9790- -	Undesignated/un,Learning		10,659.00			
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -		47,415.00			
Total for Object 9790 and Ending Balance accounts		998,434.00	1,227,515.00	.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	<u>1,106,316.00</u>	<u>3,751,825.00</u>		<u>3,630,626.00</u>	<u>1,227,515.00</u>	
Actual	<u>1,106,315.46</u>	<u>1,685,769.73</u>	<u>1,331,081.13</u>	<u>1,807,110.02</u>	<u>346,105.96-</u>	

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through January 2023

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	923,944.00	530,805.00	393,139.00	57.45
8012	EPA State Aid	51,350.00	62,471.00	91,171.00	28,700.00-	145.94
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	1,464,300.00	736,065.00	728,235.00	50.27
Total LCFF Revenue Sources		2,566,838.00	2,450,715.00	1,337,064.00	1,113,651.00	54.56
Federal Revenue						
8290	All Other Federal Revenues	16,500.00	20,474.00	18,696.00	1,778.00	91.32
Total Federal Revenue		16,500.00	20,474.00	18,696.00	1,778.00	91.32
Other State Revenues						
8550	Mandated Cost Reimbursements	383,668.00	4,628.00	4,628.00		100.00
8560	State Lottery Revenue	58,539.00	69,367.00	29,639.37	39,727.63	42.73
8590	All Other State Revenues	66,133.00	653,077.00	199,532.00	453,545.00	30.55
Total Other State Revenues		508,340.00	727,072.00	233,799.37	493,272.63	32.16
Other Local Revenue						
8660	Interest	6,000.00	7,500.00	7,056.08	443.92	94.08
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	47,424.20	21,695.80	68.61
8699	All Other Local Revenues	317,700.00	350,675.00	41,730.08	308,944.92	11.90
Total Other Local Revenue		519,089.00	553,564.00	96,210.36	457,353.64	17.38
Total Year To Date Revenues		3,610,767.00	3,751,825.00	1,685,769.73	2,066,055.27	44.93

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries - Regular	1,025,863.00	1,116,807.00	542,079.99	557,518.48	17,208.53	49.92
1130	Teachers' Sals Extra Assignmnt	15,800.00	10,800.00		8,000.00	2,800.00	74.07
1148	Teacher Substitutes	8,000.00	26,000.00		17,655.00	8,345.00	67.90
1300	Cert Suprvsrs' & Admins' Sal	130,070.00	130,070.00	59,615.30	70,454.54	.16	54.17
Total Certificated Salaries		1,179,733.00	1,283,677.00	601,695.29	653,628.02	28,353.69	50.92
Classified Salaries							
2100	Instructional Aides' Salaries	191,734.00	143,432.00	68,893.99	73,769.44	768.57	51.43
2130	Instr Aides - Extra Assignmnt		600.00		1,150.00	550.00-	191.67
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 January 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries (continued)							
2199	Instr Aides Oth Miscellaneous	4,000.00	2,800.00		1,550.50	1,249.50	55.38
2300	Classified Director	135,650.00	135,650.00	62,172.88	73,477.04	.08	54.17
2400	Clerical & Office Salaries	248,773.00	242,730.00	113,530.61	129,199.51	.12-	53.23
2499	Clerical&office Other Misc.		3,000.00		2,820.00	180.00	94.00
2900	Other Classified Salaries	157,914.00	169,998.00	83,348.50	86,526.20	123.30	50.90
2999	Other Class Sals Other Misc.	3,350.00	3,350.00		2,609.09	740.91	77.88
	Total Classified Salaries	741,921.00	702,060.00	327,945.98	371,281.78	2,832.24	52.88
Employee Benefits							
3101	Benefits - Strs / Certificated	197,940.00	216,135.00	99,674.84	108,514.86	7,945.30	50.21
3201	Benefits - Pers / Certificated	36,380.00	35,933.00	17,966.59	17,966.59	.18-	50.00
3202	Benefits - Pers / Classified	188,223.00	165,455.00	76,996.44	87,541.84	916.72	52.91
3311	Benefits - Oasdi/ Certificated	7,465.00	7,547.00	3,713.49	3,880.54	47.03-	51.42
3312	Benefits - Oasdi/ Classified	44,419.00	41,727.00	19,396.63	22,154.66	175.71	53.09
3331	Benefits - Medicare / Cert.	16,122.00	17,421.00	8,089.39	8,921.63	409.98	51.21
3332	Benefits - Medicare / Class.	10,388.00	9,758.00	4,536.51	5,181.67	39.82	53.10
3401	H & W Benefits - Certificated	225,715.00	233,669.00	119,706.20	115,962.30	1,999.50-	49.63
3402	H & W Benefits - Classified	105,117.00	72,896.00	34,734.92	38,446.43	285.35-	52.74
3501	Benefits - Sui / Certificated	6,058.00	6,006.00	2,789.37	3,076.45	140.18	51.22
3502	Benefits - Sui / Classified	3,583.00	3,366.00	1,564.20	1,786.63	15.17	53.08
3601	Benefits - Wcomp/ Certificated	15,573.00	16,944.00	7,942.50	8,627.98	373.52	50.92
3602	Benefits - Wcomp/ Classified	9,795.00	9,267.00	4,328.78	4,900.90	37.32	52.89
	Total Employee Benefits	866,778.00	836,124.00	401,439.86	426,962.48	7,721.66	51.06
Books and Supplies							
4110	Textbooks	500.00	6,050.00		5,585.31	464.69	92.32
4210	Books Other Than Textbooks	1,500.00	1,500.00		484.73	1,015.27	32.32
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	25,950.00	25,950.00		19,059.31	6,890.69	73.45
4340	Computer Sftware & Related Exp	600.00	600.00		401.50	198.50	66.92
4350	Office Supplies	5,500.00	5,500.00		2,227.54	3,272.46	40.50
4370	Custodial Supplies	5,700.00	5,700.00		4,154.91	1,545.09	72.89
4390	Other Supplies	27,750.00	27,750.00		17,522.09	10,227.91	63.14
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		272.32	277.68	49.51
	Total Books and Supplies	82,550.00	88,100.00	.00	60,111.56	27,988.44	68.23
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 January 2023

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	18,600.00		8,878.18	9,721.82	47.73
5300	Dues & Memberships	3,500.00	3,500.00		804.00	2,696.00	22.97
5450	Other Insurance	29,760.00	27,538.00		27,538.00		100.00
5520	Electricity	36,000.00	36,000.00		18,640.26	17,359.74	51.78
5530	Water	16,500.00	16,500.00		6,852.25	9,647.75	41.53
5550	Laundry And Cleaning	33,600.00	37,000.00		20,050.00	16,950.00	54.19
5560	Waste Disposal	8,000.00	8,000.00		4,912.67	3,087.33	61.41
5570	Pest Control	1,500.00	1,500.00		1,015.00	485.00	67.67
5590	Other Housekeeping Services	4,500.00	4,500.00		4,537.50	37.50-	100.83
5600	Rentals And Leases	210,208.00	192,058.00		126,365.89	65,692.11	65.80
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	123,241.00		33,350.44	89,890.56	27.06
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	14,500.00		15,815.00	1,315.00-	109.07
5823	Legal Costs	5,000.00	5,000.00		1,189.50	3,810.50	23.79
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		738.94	761.06	49.26
5830	Professional/consultant Svcs	1,000.00	1,000.00			1,000.00	
5860	Other Employment Costs	500.00	500.00			500.00	
5862	Fingerprinting Costs	2,250.00	2,250.00		1,144.00	1,106.00	50.84
5911	Telephone	3,450.00	3,450.00		1,984.80	1,465.20	57.53
5940	Internet	13,500.00	15,500.00		15,692.85	192.85-	101.24
5950	Postage	2,250.00	2,250.00		553.70	1,696.30	24.61
	Total Services and Other Operating Expenditures	527,210.00	532,827.00	.00	294,179.78	238,647.22	55.21
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	3,630,626.00	1,331,081.13	1,807,110.02	492,434.85	49.77

Fund 62 - Charter - Non Profit Corp		Fiscal Year 2022/23 Through January 2023		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash In County Treasury	1,235,674.71	181,924.69-	1,053,750.02
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	423,361.12-	1,073,951.14
Liabilities				
9510	Accts Payable (prior Year)	366,182.99	252,121.99-	114,061.00
9515	Accts Payable - Outdate Warrnt		75.00	75.00
9518	A/p Charter/district	20,977.00	20,977.00-	
9555	Unemployment Ins Liability	2,592.81	815.82	3,408.63
9556	Workers Comp Ins Liability	1,244.00	6,067.12-	4,823.12-
9570	Blue Cross Clearing		454.52-	454.52-
9571	Kaiser Insurance Clearing		20,703.26-	20,703.26-
9573	Dental Insurance Clearing		2,560.90-	2,560.90-
9575	Life Insurance Clearing		237.09	237.09
9577	Other H&w Insurance Clearing		263.95-	263.95-
	Total Liabilities	390,996.80	302,020.83-	88,975.97
	Calculated Fund Balance	1,106,315.46	121,340.29-	984,975.17
Beginning Fund Balance				
9791	Beginning Balance	1,106,315.46		1,106,315.46
	Beginning Fund Balance Proof	.00	121,340.29-	121,340.29-
Change in Fund Balance - Excess Revenues (Expenditures)			(121,340.29)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720 Reserve For Encumbrances		1,331,081.13
Other Designations		
9790 Undesignated/unappropriated	998,434.00	1,227,515.00

Fund 62 - Charter - Non Profit Corp			Fiscal Year 2022/23 Through January 2023			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,610,767.00	3,751,825.00		1,685,769.73	2,066,055.27	44.93
B. Expenditures	3,586,030.00	3,630,626.00	1,331,081.13	1,807,110.02	492,434.85	49.77
C. Subtotal (Revenue LESS Expense)	24,737.00	121,199.00		121,340.29-	1,573,620.42	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	24,737.00	121,199.00		121,340.29-	1,573,620.42	
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	1,227,515.00		984,975.17		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	998,434.00	1,227,515.00				
Other				1,331,081.13		

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**LIVE OAK CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	15
SCHEDULE OF INSTRUCTIONAL TIME	16
SCHEDULE OF AVERAGE DAILY ATTENDANCE	17
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	18
NOTES TO SUPPLEMENTARY INFORMATION	19
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE	22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	26



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.

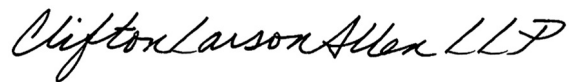
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 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 December 13, 2022 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
December 13, 2022

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

	Without Donor Restrictions	With Donor Restrictions	Total
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
Net Assets Released from Restrictions	11,067	(11,067)	-
Total Revenues	3,345,591	117,792	3,463,383
EXPENSES			
Program Services	2,428,096	-	2,428,096
Management and General	732,622	-	732,622
Total Expenses	3,160,718	-	3,160,718
CHANGE IN NET ASSETS	184,873	117,792	302,665
Net Assets - Beginning of Year	792,583	11,067	803,650
NET ASSETS - END OF YEAR	\$ 977,456	\$ 128,859	\$ 1,106,315

**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>\$ 2,428,096</u>	<u>\$ 732,622</u>	<u>\$ 3,160,718</u>
Total Functional Expenses	<u>\$ 2,428,096</u>	<u>\$ 732,622</u>	<u>\$ 3,160,718</u>

**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

**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 December 13, 2022, 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 of the following:

Cash and Cash Equivalents	\$ 1,242,740
Accounts Receivable	242,959
Less: Net Assets With Donor Restrictions	<u>(128,859)</u>
	<u>\$ 1,356,840</u>

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.

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.

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

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>

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.

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

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	25,175
Total Net Assets With Donor Restrictions	<u>\$ 128,859</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	9,205
Total Net Assets With Donor Restrictions	<u>\$ 11,067</u>

NOTE 7 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer 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.

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

NOTE 7 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

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.

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%

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

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>	
2023	<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

**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

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

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

**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.

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.



**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 December 13, 2022.

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.

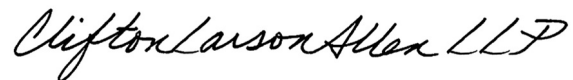
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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
December 13, 2022



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

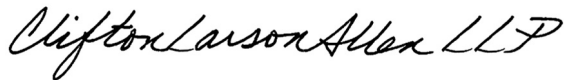
In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<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
Local Control and Accountability Plan	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
December 13, 2022

**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*.

**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.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



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 December 13, 2022. 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 December 13, 2022.

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 December 13, 2022.

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.

* * *

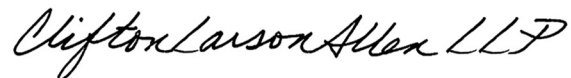
Upcoming accounting standards

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
December 13, 2022



Fundraising Report Through December 2022

Total 2022-23 Fundraising Goal: \$196,810.00

2022-2023 projected grant to the school: \$137,520.00

2022-2023 YTD *actual* grant to the school: \$ 32,344.50

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

Donations Received by Month [Source: Foundation Accounting]

Month	<u>2018-2019</u> Year	<u>2019-2020</u> Year	<u>2020-2021</u> Year	<u>2021-2022</u> Year	<u>2022-2023</u> Year
July	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53
August	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,447.29
September	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$4,649.97
October	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23	\$7,962.98	\$4,139.85
November	\$ 17,345.91	\$ 12,510.24	\$ 8,827.93	\$23,746.23	\$8,131.14
December	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88	\$19,597.50	\$11,377.59
January	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94	\$56,795.13	
February	\$ 15,592.43	\$ 15,300.49	\$ 13,240.35	\$8,327.05	
March	\$ 84,452.77	\$ 99,049.54	\$ 11,267.57	\$8,878.44	
April	\$ 14,613.46	\$ 10,726.98	\$ 12,928.62	\$14,611.86	
May	\$ 13,789.51	\$ 18,265.65	\$ 54,223.26	\$99,587.56	
June	\$ 39,777.09	\$ 19,207.18	\$ 12,880.61	\$4,624.86	
Total	\$ 284,951.74	\$ 291,367.33	\$ 182,321.93	\$260,295.21	\$38,922.37

Variance From Last Year YTD: **-\$28,537.94**

Long-Term Capital Fund Ending Balance: **Approx. \$115,142.22**

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
Handwork Room and Zoom
January 19, 2023
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/92025204417?pwd=NkVjTzhqbHRrck1ISXVzSW50OVZ6UT09>

Meeting ID: 920 2520 4417

Passcode: 779200

One tap mobile

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Please be advised that the Sonoma County Public Health Officer issued social distancing recommendations for public meetings, available at:

<https://socoemergency.org/recommendation-of-the-health-officer-public-meetings/>

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

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

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

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

Mission & Program

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

Live Oak Charter Board Norms

- *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.*

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

CALL TO ORDER

6:03pm

PRESENT

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

AMEND THE AGENDA

Item H, should read pursuant to government code 54957.6 Annual performance review of public employee: executive director
JU moved, SI second, all in favor JU, SI, KW, RB, SI, SS; CF abstained

APPROVE THE AGENDA

RB move approve, KW seconds, all in favor JU, SI, KW, RB, SI, SS; CF abstained

A. Public Comment on non-agenda items

(15 min)

This portion of the meeting is set aside for members of the public to make comments or raise issues that are not specifically on the agenda. The board cannot, by law, respond or take action on any issue not specifically on the agenda. Public Comment presentations are limited to three minutes per presentation and the total time allotted to non-agenda items will not exceed fifteen minutes. 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.

Public comment on the schedule, as child care is an issue if children attend different schools, and it appears that the school presents an obstacle for parents who both work. Since the school is in PCS, makes sense to follow PCS calendar. Alternative solution is to provide childcare during longer breaks (1 week or more).

B. Reports

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

1. Treasurer Report (Robert Bunce)
 - We're where we expect
2. Foundation Report (Jessica Umphress)
 - Foundation is busy sending tax letters for donations; auction is on track; further updates available next month

3. Director's Update (Justin Tomola)
 - Enrollment-there isn't a lot of change to our enrollment number of 251/252; Kinder-there are 4 different types of students in TK/K-there is a lot of opportunity here to get our enrollment numbers up. Will have 15/7 as our goal for the kinder classes.
 - Substitute pool-we need to increase our list of subs, and we're transitioning to RedRover to make the sub experience better.
 - Calendar - we will be better at documenting what goes into the decisions; we are hamstrung by needing to be out in June for the fair.
 - Teachers are finishing up report cards, and they will be sent via Parent Square at the end of January/beginning of February.
 - Enrollment (Heather) - low enrollment is happening everywhere; working on a facts page and getting things cleaned up and organized; need to get an advisory committee together to have a clear direction on our voice & make sure we're doing what the community wants. Social media - if you have ideas on who LO should follow, let Heather know; Idea for next few weeks - LO lovebomb hashtag campaign (#LiveOakLoveBomb) & sparkle the middle school; Casey-tour numbers are up, and there are 3 tours left, focus on Waldorf and the fact we are different; Kristin would like to have a flier to put up at preschool, and will create one and run it by Casey.

4. Long Term Facilities Team Update (Chris Fox, Kristin Walter)
 - Working with the city - We need to meet with new council members here on campus in preparation for April. We've been working with the City Manager (Peggy), who has requested some information/documentation. Jessica and Robert Ito have been working on a plan for a smaller footprint school, plan to deliver next week; we sent over a prioritized list of maintenance needs and a list of what the landlord does in December; Kristin suggests having a 20 minute check in weekly so we can be responsive to what's needed, and opening it up to creating a working group to deal with this; we need to look at the mandate for long term facilities committee.

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

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

1. Board minutes for December 8, 2022
2. Plan to hold February 2023 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
 - a. Current rules are set to sunset after our February meeting; need to look into new rules to determine how to move forward
3. Approve Audit Report for 2021-2022 Fiscal Year
4. Financials for December 2022

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

1. Enrollment Policy/Classroom size for 2023/24 (Justin Tomola)
Staff recommendation is to align class sizes with the multi year projection of 30 students per class (22 in kindergarten) (Fully Enrolled at 284)
Discussion of the topic

KW moved to approve, SS second, All in favor KW, SS, JU; RB and SI voted against; CF abstained

E. The Board will consider the following for discussion:

1. Measure E Bond Fund (Jessica Umphress)
 - District has decided we cannot have Measure E money; PCS has been advised to create a new bond, and have promised we will be included; this is a years long process. Path forward is to inform the community, speak with Peggy, and form a committee with the purpose of communicating with the city; thoughtful and honest conversation needs to happen. Will meet with Peggy to update her on the situation, then reach out to the district about partnering.
2. Annual LOCS Parent Survey Preview (Samantha Sheppard)
Discussed survey, will be sent out Feb 1

F. Board Development

1. Strategic Planning Update (Kristin Walter, Jessica Umphress)
 - Committee is taking ideas that have been generated into a feasibility matrix - plan is under way
2. Discussion of plans for Board seats with terms ending June 30, 2023
 - Chris, Rob and Kristin all have terms coming up; members who would like to continue should submit a letter. Two seats will be open (currently open and Chris'); Kristin and Rob plan to stay. We'd like to recruit specific skills pertaining to our facilities search.

G. Public Comment on Closed Session agenda item

No public comment

H. CLOSED SESSION

Pursuant to Government Code 54957.6 Annual performance review of public employee: Executive Director

RECONVENMENT FOR OPEN SESSION

est. 9:00 pm

I. Report out from Closed Session

Board has received a letter of intent not to return from the current Executive Director, ending employment at the end of his contract in June. Board has voted to convene an Executive Director group to search for the 2023/24 school year.

SI moved to approve, RB seconded; all approve JU, RB, SI, KW, SS; CF abstained
RB, SI, KW will come up with a roadmap for the search committee

J. Topics for consideration for future board meetings

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

K. ADJOURNMENT
pm

9:11

Transition to AB 2449 Teleconferencing Rules

California's COVID-19 State of Emergency Ends on February 23, 2023

Regular Brown Act Teleconferencing Requirements

Meetings held by teleconference: all teleconference locations are publicized in advance, each teleconference location must be accessible to the public, an agenda must be posted at each teleconference location, a quorum of board members must participate from locations inside the board's jurisdiction

AB 361 teleconferencing exceptions made to Brown Act rules

- Applies when a state of emergency is declared or in effect, or other situations related to public health (e.g. local health authorities have recommended measures to promote social distancing)
- Waives the need for physical quorum, meeting agenda posted at every location, all locations being accessible to the public
- Without any other intervention, scheduled to expire on January 1, 2024. The ending of the State of Emergency on February 23, 2023 effectively sunsets AB 361

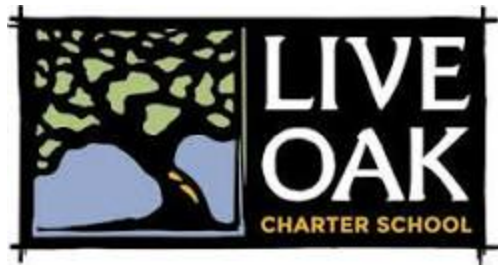
AB2449 continuation and changes of AB 361

Voted on and signed by Governor Newsome 9/13/2022 and in effect until January 1, 2024

- If a quorum of board members participates in person from a single physical location clearly identified on the meeting agenda, and the location is open to the public and within the BOD's jurisdiction
- A BOD member can participate remotely:
 - for "just cause" *no more than twice* per calendar year; must give a general description of their need to attend remotely at the start of the meeting
 - "Just cause" means childcare/caregiving need (of a child, parent, grandparent, sibling, spouse, or domestic partner), contagious illness, a need related to a physical or mental disability, and travel on official business of the board or other state/local agency
 - For emergency circumstances the BOD member must request permission to participate remotely and the board must take action (vote) to approve the request. The request description need not exceed 20 words or reveal any medical diagnosis
 - Emergency circumstances means a physical or family medical emergency that prevents a member from attending in person
- For both "just cause" and emergency situations, the BOD member must
 - publicly disclose if anyone ages 18 years or older are in the room with the BOD member and what their relationship is
 - participate through both audio and visual technology
 - Neither option can be used for more than 3 consecutive months, 20% of regular meetings in a year, or more than 2 meetings in a year if the board meets <10 times per calendar year
- The agenda must identify options for all persons to attend via a call-in option or internet-based service option

Transition to AB 2449 Teleconferencing Rules

- The option must be offered for hearing public comments real time during the meeting
- Every 30 days vote to determine if the state of emergency or health concern still exists or if there is no need to meet by teleconference
- No requirement to identify teleconference locations and post meeting agendas at each site. Remote locations need not be publicly accessible.
- Very slight changes after 1/1/2024 until 1/1/2026



Job Title: Executive Director

Reports to: School Board of Directors

Evaluated by: Board of Directors

Terms of Employment: Subject to Contract

Work Schedule: Full-time exempt, 221 days

Salary Range: \$122,462 - \$146,352

About Live Oak Charter School:

Live Oak Charter School is celebrating 22 years as an independent public charter school based on the principles of public Waldorf education and dedicated to whole-child development. It is located in beautiful Petaluma, California. Over the past 18 months the whole school community has participated in creating a 5-year strategic plan that provides a roadmap for a bright, sustainable future. The Board of Directors is searching for a dynamic and inspiring Executive Director to join our community and lead the school forward, under the general oversight and support of the Board of Directors.

MISSION: 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 mind, heart, and body. Live Oak is committed to the growth of each child into creative, thoughtful and articulate individuals well-prepared for high school and ready to meet life's challenges with confidence and ingenuity.

WHY: As communities around our globe become increasingly interwoven, it is essential that our efforts help children recognize, appreciate, and navigate the diversity of human experience and knowledge.

HOW: Live Oak's model is rooted in a developmental approach to learning that cultivates the innate capacities of each child through age-appropriate curriculum. Exploration of the natural world, culture, language, math, artistic expression, music, and the scientific method enliven curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy, and a sense of connectedness.

WHAT: Live Oak provides a TK-8 program informed by the principles of the Alliance for Public Waldorf Education to children and families of Petaluma and the surrounding communities.

Live Oak has just completed a year-long strategic planning process that centered the needs and perspectives of the teachers and mobilized the entire school community. In the coming years, every action our school community commits to will be in service of the following four priorities. We are excited to be bringing in a new Executive Director and are ready to support their leadership in fulfilling these priorities:

ENSURING STUDENT JOY: Achieve excellence in our whole-child approach (head, heart, and hands); empowering EVERY student academically, interpersonally, and creatively as engaged participants and stewards of a healthy community.

DEEPENING OUR WALDORF PRACTICE: With *these* children, in *this* time, and in *this* place we honor the best of the Waldorf traditions/principles in service of creating a world where all life can thrive.

CREATING BELONGING AND COMMUNITY: We critically engage with our participation in systems of oppression so that students and their families can find their belonging in a community that reflects the fullness of human experience. We invite the parent/guardian community into the fold.

ACHIEVING INSTITUTIONAL SUSTAINABILITY: We strive to have the staff, facilities, funding, and organization necessary to achieve our mission and thrive.

Primary Function:

The Executive Director serves as the Superintendent and Principal, providing strategic leadership, operational oversight, and support to all elements of the school community. They will oversee the instructional program, manage the school's operations, including all fiscal, legal, and pedagogical matters, and form strong relationships with all stakeholders within our school, the district, and the larger school community.

We especially welcome candidates who reflect the values of our school to apply, including non-traditional candidates and people of color. We understand that the job description is broadly encompassing and that not every candidate will possess all the skill sets in every category. As a board and community, we encourage you to apply as we are deeply committed to supporting our new Executive Director through professional development and partnership to ensure our mutual success.

Requirements:

- Valid California Administrator Credential
- California Teaching Credential
- Letter of Introduction
- Letter(s) of Recommendation (3)
- Resume

Qualifications:

- Bachelor's degree
- Three or more years' experience in an educational leadership position;
- Three or more years of experience managing an organization that includes supervision; and evaluation of employees;
- Three or more years of experience in a position of fiscal responsibility;
- Knowledge of charter school operations;
- Collaborative and inclusive leadership style;
- Deep personal commitment to diversity, equity, and inclusion;

Preferred Qualifications:

- Waldorf certification, education, training or experience
- Master's Degree in Education or related field
- Knowledge of and experience with Waldorf methods such as pedagogical theory and practice

- *JOB DESCRIPTION* -

SECOND VERSION: (Revised/adopted 2020-12-10)

The Executive Director (ED) serves as the Head of School, providing leadership, direction and support to all aspects of the school community under the general oversight of the Board of Directors (Charter Council) and in collaboration with all stakeholders. The ED is ultimately responsible for the success of the school and as such has the duties and powers to oversee and supervise all operations in accordance with school policy, applicable California Education Code, other state and federal legislation, and the school's charter.

The ED oversees pedagogy and the development of academic programs; faculty, staff and consultants; and ensures that the educational experiences of students are in alignment with the school's charter, state requirements and Alliance for Public Waldorf Education core principles.

The ED has primary responsibility for execution of Board Policies and maintaining compliance with California Education Code, the Charter Schools Act, the charter, and any MOU's or ancillary agreements with the charter-granting authority.

The ED has primary authority and responsibility regarding all Student Discipline and Special Education matters.

The ED is designated by the Board to have primary and final authority regarding all personnel matters, including hiring, assignment, transfer, evaluation and dismissal of employees and consultants.

The ED uses quantitative and qualitative measures to optimize the school's performance. They keep abreast of standardized assessments, reporting requirements, legislative issues and developments to ensure that the school operates in full compliance with state, county and district laws and regulations. They spearhead a school culture of collaboration, accountability, respect and growth.

The ED establishes and maintains relationships with the LOCS stakeholders, the local Petaluma community; the authorizing district trustees and staff; the Live Oak Charter School Foundation; the Alliance for Public Waldorf Education; the administrators of North Bay Public Waldorf sister schools and the broader education community.

A successful ED is a collaborative and compassionate decision maker, and a flexible and resilient problem-solver with robust leadership skills. They demonstrate a commitment to educational equity and an unyielding belief that all students can achieve at high levels. They show a high level of cultural fluency and an ability to build an inclusive school community.

Responsibilities (order and sequence are do not reflect priority):

Leadership

- Act as the public face of the school in the LOCS community, with the district, the Sonoma County Office of Education, State Department of Education, community-based organizations, etc.

- Implement strategic vision, structure programs and manage resources so that all are in alignment and supported by feedback of both qualitative and quantitative data.
- Establish and follow through on clear programmatic and financial priorities
- Inspire a culture of mission-driven excellence by overseeing the planning, development and execution of the Waldorf instructional program in partnership with the faculty
- Participate in festivals, assemblies, enrollment events, and other community events

Curriculum & Instruction

- Oversee faculty meetings and advise Board of updates in pedagogy, curriculum and instruction for the school
- Oversee, with the support of faculty, creation of comprehensive, rigorous curriculum that is consistent with Waldorf methodology and state standards
- Continue ongoing work with faculty to align school's curriculum with state standards while preserving the mission of a public Waldorf program
- Take responsibility for overall school performance and maintaining acceptable state test scores as required by law
- Oversee programs and resources that address student academic and SEL needs and collaborate with faculty on establishing goals, strategies and timelines
- Develop and maintain operational plan for the school, including the school calendar, bell schedule and teaching assignments
- Oversee student discipline policy and oversight; coordinate student crisis intervention
- Ensure the school has the personnel and equipment necessary to carry out the pedagogical goals of the school
- Oversee Alliance for Public Waldorf Education path-to-membership process
- Ensure that programs are evaluated and/or modified regularly, based on long-term goals, and to maximize student performance and mission impact
- Provide pedagogical support as needed for lead and subject teachers (i.e. lesson planning, main lesson development, summer support for upcoming year, and faculty needs throughout the year); oversight of teacher planning, preparation, assessment, and classroom instruction; regular observations and evaluations as outlined per the CBA
- Facilitate collaboration of Subject Teachers and Class Teachers

- Prioritize new teacher support as needed.
- Oversee faculty professional development program, including identifying needs of faculty and ensuring follow-through of program(s)
- Work collaboratively with leadership to set meeting agendas and monitor core subject grading policies and practices to ensure consistency across the school

Student Services

- Oversee Special Education Program
- Chair general education intervention Student Success Team (SST) process and meetings; serve as or designate administrative representative in 504 meetings and IEP meetings
- Coordinate, plan and facilitate medical meetings (i.e.: with school nurse and diabetic students)
- Design and maintain school-wide positive behavior support programs to facilitate conflict resolution for students
- Implement and monitor appropriate discipline policies to assure a safe and supportive student culture on campus for all students
- Oversee Attendance and Truancy policies and programs

Human Resources

- Recruit, hire and retain a highly qualified staff with diverse experiences, backgrounds, and perspectives that support the school's public Waldorf mission and vision
- Exercise the executive authority to hire and/or dismiss any employee; oversee preparation of employment letters/contracts and terminations
- Ensure regular documented performance evaluations, including Individual Professional Development Plans, or terminations as needed; oversee implementation of Professional Development Plans
- Lead and represent CBA negotiations with faculty representatives, including contract renewals and amendments
- Supervise all staff and consultants, including conducting performance evaluations and facilitating staff professional development goals and disciplinary action when needed

- Coordinate staff development and training that is aligned with the school's public Waldorf mission, vision, and philosophy; train and coach faculty in working with student discipline, working with parents, and general community relations
- Effectively delegate decision making and problem solving to appropriate personnel and provide staff with leadership opportunities
- Promote a healthy school climate including professional collegiality and respect
- Ensure compliance with relevant employment laws and school policies and procedures
- Ensure consistency of practices and collaboration among all staff and contractors

Budget/Financial

- Work closely with Business Manager and finance working group to develop, track, revise, and present positive school budget with adequate reserves to all stakeholders (Board, district, SCOE and State)
- Work closely with Business Manager, and finance working group to establish multi-year budget projections that support school-wide programming goals
- Work closely with staff to monitor and sustain budget revenue drivers: enrollment, diversity and attendance, and work with families and faculty to ensure ADA funding is maximized
- Support Business Manager to oversee risk management, including insurance coverage, audit preparedness and the general integrity of all internal controls at all levels of the organization
- Represent, or ensure that Business Manager represents, school in outside alliances, organizations, and events that require administrative and business expertise (SCOE, PCS, Alliance, etc.)
- Oversee, in collaboration with the Board, strategic and long-range planning
- Work closely with the Board on fundraising, grant submissions and related performance reports

Government/Legal/Compliance

- Manage and oversee regulatory requirements, including federal and state filings/corporate status.

- Work with Business Manager and staff to develop annual Local Control and Accountability Plan (LCAP), California Dashboard and School Accountability Report Card (SARC) and other reporting mandates
- Oversee the development and implementation of state and local assessment and accountability systems for student progress, tracking progress and areas of improvement
- Oversee state testing coordinator, including teacher training for test administration and test administration
- Lead charter and MOU renewal process with authorizing district
- Serve as the primary interface with legal counsel, securing legal advice as needed
- Identify, develop, revise and approve school policies and procedures
- Serve as Title IX Coordinator
- Coordinate charter renewal process including charter petition document and MOU's

Relations to Board

- Serve on the Board as Ex-officio Member; attend Board meetings and prepare monthly Board report aligned with this job description; provide regular school updates to the Board, including data related to academic performance, enrollment, attendance, financial affairs and school climate
- Work with Board president or designee to develop Board agendas
- Work with the Board to develop long-term strategic plans, including facility solutions
- Recommend needed policy changes
- Serve on Board committees or working groups and meet with Board members outside of regular Board meetings as necessary
- Participate in Executive Director evaluation each year
- Promote understanding and good working relationships between the Board and staff

Operations & Facilities

- Negotiate leases, MOU's, and other agreements with all relevant agencies
- Oversee facilities maintenance to ensure a safe and healthy school facility

- Oversee emergency preparedness plans and procedures, including an annual, Board-approved update of the School Safety Plan
- Collaborate with Board to ensure that the school has a long-term facility plan to meet its needs in the future

Communications

- Facilitate positive and cooperative school climate with faculty, staff, and parents
- Work with parents to address concerns and facilitate cooperation and communication
- Oversee parent education program, and coordinate revisions and updates to the *Parent Handbook*
- Serve as the Public Information Officer of the school
- Oversee and update school website
- Contribute to the school newsletter
- Oversee all administrative committees
- Be prepared to take an active role in the school's public relations by writing press releases, public speaking, etc. as needed.
- Oversee and implement Complaint and Conflict Resolution policies and procedures
- Schedule and address school community at school meetings

Marketing & Development

- Oversee advertising and public relations of school
- Oversee grant writing and identification and pursuit of outside support for school programs
- Work closely with LOCS Foundation and with Development/Communications committee
- Regarding development and including technology:
 - Analyze, review and research current office/school systems for effectiveness, efficiency including costs, and reliability metrics.
 - Coordinate vendor demonstrations with appropriate stakeholders.
 - Lead meetings about the development of and decision making of onboarding new platforms.
- Create technology symmetry among users with the Google Suite package

- Oversee and manage device development including hardware and software, vendor contracts, and staff training and development on the technology advances/updates.

Direct Reports:

- All Staff

Reports to:

- Board of Directors

Work year: 221 days

Live Oak Charter School
Executive Director Salary Schedule
Proposed: 2/9/2022

I	II	III	IV	V	VI	VII	VIII	IX	X
122,462	124,911	127,409	129,957	132,556	135,207	137,911	140,669	143,482	146,352

Additional stipends: Masters/Doctorate \$1,250, Waldorf Certification \$1,250, Fluency in Spanish \$1,250

*The Executive Director is eligible for a bonus at the full discretion of the board based on exemplary service to the school.

LIVE OAK CHARTER SCHOOL

TITLE IX, HARASSMENT, INTIMIDATION, DISCRIMINATION, AND BULLYING POLICY

Discrimination, sexual harassment, harassment, intimidation, and bullying are all disruptive behaviors, which interfere with students' ability to learn, negatively affect student engagement, diminish school safety, and contribute to a hostile school environment. As such, Live Oak Charter School ("LOCS" or the "Charter School") prohibits any acts of discrimination, sexual harassment, harassment, intimidation, and bullying altogether. This policy is inclusive of instances that occur on any area of the school campus, at school-sponsored events and activities, regardless of location, through school-owned technology, and through other electronic means.

As used in this policy, discrimination, sexual harassment, harassment, intimidation, and bullying are described as the intentional conduct, including verbal, physical, written communication or cyber-bullying, including cyber sexual bullying, based on the actual or perceived characteristics of disability, pregnancy, gender, gender identity, gender expression, nationality, ancestry, race or ethnicity, immigration and citizenship status, religion, religious affiliation, sexual orientation, childbirth or related medical conditions, marital status, age, or association with a person or group with one or more of these actual or perceived characteristics or any other basis protected by federal, state, local law, ordinance or regulation. In addition, bullying encompasses any conduct described in the definitions set forth in this Policy. Hereafter, such actions are referred to as "misconduct prohibited by this Policy."

To the extent possible, LOCS will make reasonable efforts to prevent students from being discriminated against, harassed, intimidated, and/or bullied, and will take action to investigate, respond, address and report on such behaviors in a timely manner. LOCS staff that witness acts of misconduct prohibited by this Policy will take immediate steps to intervene when safe.

Moreover, LOCS will not condone or tolerate misconduct prohibited by this Policy by any employee, independent contractor or other person with whom LOCS does business, or any other individual, student, or volunteer. This Policy applies to all employees, students, or volunteer actions and relationships, regardless of position or gender. LOCS will promptly and thoroughly investigate any complaint of such misconduct prohibited by this Policy and take appropriate corrective action, if warranted.

Title IX, Harassment, Intimidation, Discrimination and Bullying Coordinator ("Coordinator"):

Justin Tomola, Executive Director
Live Oak Charter School
100 Gness Concourse, Petaluma 94952
707.762.9020
justin.tomola@liveoakcharter.org

Definitions

Prohibited Unlawful Harassment

- Verbal conduct such as epithets, derogatory jokes or comments or slurs.
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with school because of sex, race or any other protected basis.
- Retaliation for reporting or threatening to report harassment.
- Deferential or preferential treatment based on any of the protected classes above.

Prohibited Unlawful Harassment under Title IX

Title IX (20 U.S.C. § 1681 *et. seq*; 34 C.F.R. § 106.1 *et. seq*) and California state law prohibit harassment on the basis of sex. In accordance with these existing laws, discrimination on the basis of sex in education institutions is prohibited. All persons, regardless of sex, are afforded equal rights and opportunities and freedom from unlawful discrimination in education programs or activities conducted by SICS.

LOCS is committed to providing an educational environment free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action.

Sexual harassment consists of sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when: (a) Submission to the conduct is explicitly or implicitly made a term or a condition of an individual's employment, education, academic status, or progress; (b) submission to, or rejection of, the conduct by the individual is used as the basis of employment, educational or academic decisions affecting the individual; (c) the conduct has the purpose or effect of having a negative impact upon the individual's work or academic performance, or of creating an intimidating, hostile, or offensive work or educational environment; and/or (d) submission to, or rejection of, the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through the educational institution.

It is also unlawful to retaliate in any way against an individual who has articulated a good faith concern about sexual harassment against themselves or against another individual.

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
 - Rape, sexual battery, molestation or attempts to commit these assaults.
 - Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, or poking another's body.
- Unwanted sexual advances, propositions or other sexual comments, such as:
 - Sexually oriented gestures, notices, remarks, jokes, or comments about a person's sexuality or sexual experience.
 - Preferential treatment or promises of preferential treatment to an individual for submitting to sexual conduct, including soliciting or attempting to solicit any

- individual to engage in sexual activity for compensation or reward or deferential treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting a student to unwelcome sexual attention or conduct or intentionally making the student’s academic performance more difficult because of the student’s sex.
- Sexual or discriminatory displays or publications anywhere in the educational environment, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing or possessing any such material to read, display or view in the educational environment.
 - Reading publicly or otherwise publicizing in the educational environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic.
 - Displaying signs or other materials purporting to segregate an individual by sex in an area of the educational environment (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this Policy.

Prohibited Bullying

Bullying is defined as any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act. Bullying includes one or more acts committed by a student or group of students that may constitute sexual harassment, hate violence, or creates an intimidating and/or hostile educational environment, directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing a reasonable pupil or pupils in fear of harm to that pupil’s or those pupils’ person or property.
2. Causing a reasonable pupil to experience a substantially detrimental effect on his or her physical or mental health.
3. Causing a reasonable pupil to experience substantial interference with his or her academic performance.
4. Causing a reasonable pupil to experience a substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by LOCS.

“Reasonable pupil” is defined as a pupil, including, but not limited to, an exceptional needs pupil, who exercises care, skill and judgment in conduct for a person of his or her age, or for a person of his or her age with his or her exceptional needs.

Cyberbullying is an electronic act that includes the transmission of harassing communication, direct threats, or other harmful texts, sounds, or images on the Internet, social media, or other technologies using a telephone, computer, or any wireless communication device. Cyberbullying

also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

Electronic act means the creation and transmission originated on or off the school site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:

1. A message, text, sound, video, or image.
2. A post on a social network Internet Web site including, but not limited to:
 - a. Posting to or creating a burn page. A "burn page" means an Internet Web site created for the purpose of having one or more of the effects as listed in the definition of "bullying," above.
 - b. Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed in the definition of "bullying," above. "Credible impersonation" means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
 - c. Creating a false profile for the purpose of having one or more of the effects listed in the definition of "bullying," above. "False profile" means a profile of a fictitious pupil or a profile using the likeness or attributes of an actual pupil other than the pupil who created the false profile.
3. An act of "Cyber sexual bullying" including, but not limited to:
 - a. The dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects described in definition of "bullying," above. A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic act.
 - b. "Cyber sexual bullying" does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.
4. Notwithstanding the definitions of "bullying" and "electronic act" above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.

Bullying and Cyberbullying Prevention Procedures

LOCS has adopted the following procedures for preventing acts of bullying, including cyberbullying.

1. Cyberbullying Prevention Procedures

LOCS advises students:

- a. To never share passwords, personal data, or private photos online.
- b. To think about what they are doing carefully before posting and by emphasizing that comments cannot be retracted once they are posted.
- c. That personal information revealed on social media can be shared with anyone including parents, teachers, administrators, and potential employers. Students should never reveal information that would make them uncomfortable if the world had access to it.
- d. To consider how it would feel receiving such comments before making comments about others online.

LOCS informs Charter School employees, students, and parents/guardians of LOCS's policies regarding the use of technology in and out of the classroom. LOCS encourages parents/guardians to discuss these policies with their children to ensure their children understand and comply with such policies.

2. Education

LOCS employees cannot always be present when bullying incidents occur, so educating students about bullying is a key prevention technique to limit bullying from happening. LOCS advises students that hateful and/or demeaning behavior is inappropriate and unacceptable in our society and at LOCS and encourages students to practice compassion and respect each other.

LOCS educates students to accept all student peers regardless of protected characteristics (including but not limited to actual or perceived sexual orientation, gender identification, physical or cognitive disabilities, race, ethnicity, religion, and immigration status) and about the negative impact of bullying other pupils based on protected characteristics.

LOCS's bullying prevention education also discusses the differences between appropriate and inappropriate behaviors and includes sample situations to help students learn and practice appropriate behavior and to develop techniques and strategies to respond in a non-aggressive way to bullying-type behaviors. Students will also develop confidence and learn how to advocate for themselves and others, and when to go to an adult for help.

LOCS informs LOCS employees, students, and parents/guardians of this Policy and encourages parents/guardians to discuss this Policy with their children to ensure their children understand and comply with this Policy.

3. Professional Development

LOCS annually makes available the online training module developed by the California Department of Education pursuant Education Code section 32283.5(a) to its certificated employees and all other LOCS employees who have regular interaction with pupils.

LOCS informs certificated employees about the common signs that a student is a target of bullying including:

- Physical cuts or injuries
- Lost or broken personal items
- Fear of going to school/practice/games
- Loss of interest in school, activities, or friends
- Trouble sleeping or eating
- Anxious/sick/nervous behavior or distracted appearance
- Self-destructiveness or displays of odd behavior
- Decreased self-esteem

LOCS also informs certificated employees about the groups of students determined by LOCS, and available research, to be at elevated risk for bullying. These groups include but are not limited to:

- Students who are lesbian, gay, bisexual, transgender, or questioning youth (“LGBTQ”) and those youth perceived as LGBTQ; and
- Students with physical or learning disabilities.

LOCS encourages its employees to demonstrate effective problem-solving, anger management, and self-confidence skills for LOCS’s students.

Grievance Procedures

1. Reporting

All staff are expected to provide appropriate supervision to enforce standards of conduct and, if they observe or become aware of misconduct prohibited by this Policy, to intervene as soon as it is safe to do so, call for assistance, and report such incidents. The Board requires staff to follow the procedures in this policy for reporting alleged acts of misconduct prohibited by this Policy.

Any student who believes they have been subject to misconduct prohibited by this Policy or has witnessed such prohibited misconduct is encouraged to immediately report such misconduct to the Coordinator:

Justin Tomola, Executive Director
Live Oak Charter School
100 Gness Concourse, Petaluma, CA 94952
707-205-5017
justin.tomola@liveoakcharter.org

Complaints regarding such misconduct may also be made to the U.S. Department of Education, Office for Civil Rights.

While submission of a written report is not required, the reporting party is encouraged to submit a written report to the Coordinator. Oral reports shall also be considered official reports. Reports

may be made anonymously, but formal disciplinary action cannot be based solely on an anonymous report.

Students are expected to report all incidents of misconduct prohibited by this Policy or other verbal, or physical abuses. Any student who feels she/he is a target of such behavior should immediately contact a teacher, counselor, the Executive Director, Coordinator, a staff person or a family member so that she/he can get assistance in resolving the issue in a manner that is consistent with this Policy.

LOCS acknowledges and respects every individual's right to privacy. All reports shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process. This includes keeping the identity of the reporter confidential, as appropriate, except to the extent necessary to carry out the investigation and/or to resolve the issue, as determined by the Coordinator or administrative designee on a case-by-case basis.

LOCS prohibits any form of retaliation against any reporter in the reporting process, including but not limited to a reporter's filing of a complaint or the reporting of instances of misconduct prohibited by this Policy. Such participation shall not in any way affect the status, grades, or work assignments of the reporter.

All supervisors of staff will receive sexual harassment training within six (6) months of their assumption of a supervisory position and will receive further training once every two (2) years thereafter. All staff will receive sexual harassment training and/or instruction concerning sexual harassment as required by law.

2. Investigation

Upon receipt of a report of misconduct prohibited by this Policy from a student, staff member, parent, volunteer, visitor or affiliate of LOCS, the Coordinator or administrative designee will promptly initiate an investigation. In most cases, a thorough investigation will take no more than seven (7) school days. If the Coordinator, or administrative designee determines that an investigation will take longer than seven (7) school days, he or she will inform the complainant and any other relevant parties and provide an approximate date when the investigation will be complete.

At the conclusion of the investigation, the Coordinator or administrative designee will meet with the complainant and, to the extent possible with respect to confidentiality laws, provide the complainant with information about the investigation, including any actions necessary to resolve the incident/situation. However, in no case may the Coordinator or administrative designee reveal confidential information related to other students or employees, including the type and extent of discipline issued against such students or employees.

All records related to any investigation of complaints under this Policy are maintained in a secure location.

3. Consequences

Students or employees who engage in misconduct prohibited by this Policy will be subject to disciplinary action.

4. Uniform Complaint Procedures

When harassment, discrimination, intimidation or bullying is based upon one of the protected characteristics set forth in this Policy, a complainant may also fill out a Uniform Complaint Procedures (“UCP”) complaint form at any time during the process.

5. Right of Appeal

Should the Complainant find the Coordinator’s resolution unsatisfactory, he/she may, within five (5) school days, file an appeal with the Designated Appeals Committee. In such cases, a Committee of at least three (3) Charter School employees (comprised of at least two (2) certificated Charter School employees and one (1) classified Charter School employee) who are unfamiliar with the case and who have been previously designated and trained for this purpose shall be assembled to conduct a confidential review of the Complainant’s appeal and render a final decision.

LIVE OAK CHARTER SCHOOL

**TITLE IX, HARASSMENT, INTIMIDATION, DISCRIMINATION & BULLYING
COMPLAINT FORM**

Your Name: _____ Date: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

List any witnesses that were present: _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e. specific statements; what, if any, physical contact was involved; any verbal statements; what did you do to avoid the situation, etc.) (Attach additional pages, if needed):

I hereby authorize Live Oak Charter School to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief. I further understand that providing false information in this regard could result in disciplinary action up to and including termination.

Signature of Complainant

Print Name

To be completed by the Charter School:

Received by:
Follow up Meeting with Complainant held on: _____

When creating draft take the following into consideration:

- **Petaluma School District Calendar** (*PCS provides food service, support services, and district wide camps, strive to be in alignment as much as possible*)
- **Current Live Oak Calendar** (*review what worked and what didn't work from current year*)
Draft new calendar **based on current year calendar as much as possible** to keep consistent rhythm
- Do our best to be thoughtful to schedule time off around State and Federal holidays
- **Days off support ADA** (*i.e 5 days off at Thanksgiving vs. attending just Mon + Tue and having Wed-Fri off*)
- **Aim not to impact same class 2 weeks in a row** since some classes only meet once a week (*instead of 2 Mondays off in a row, opt for Fri - Mon instead*)
- **Last day of school** has been non negotiable due to the fairgrounds needing the site (*restrictions are in rental agreement, majority of June is off limits*)
- Ensure **instructional days** (175 for charters) plus 3 additional emergency days and **instructional minutes** are met per grade.
 - Thursday minimum day 12:45 pm dismissal
 - Kindergarten M-F 12:30 pm dismissal
- ☐ **Teacher In-Service Days** (*5 days before school starts, 2 Parent/Teacher Conference Days, 2 at Christmas, 3 after school ends*)
- ☐ **First day of school - Monday**
 - determine if Kinder starts same day or is a "visiting" non ADA day
 - determine if first day is a minimum day with Rose Ceremony before pick-up
- ☐ **Last day of school - Friday** (*minimum day*)
- ☐ **Parent/Teacher Conference Days** (*2 full days / be mindful of religious holidays*)
- ☐ **Winter break** (*usually 10 days, look at what day Christmas & New Year falls on, extend when necessary*)
- ☐ **February break**
 - 4 day weekend (Thur - Mon)
 - 4 day weekend (Sat - Tue)
 - 5 instructional days ski break
- ☐ **Spring Break** (*mid way between Winter Break and end of school - not tied to Easter, strive to be in alignment with PCS if feasible*)
- ☐ **Indigenous Day Holiday** (*tie it in with Dragon pageant*)
- ☐ **Strive to have day after Halloween off** (*kids are tired*)

LIVE OAK CHARTER Calendar for 2023/2024
178 days / 190 Teacher Work Days DRAFT "C"

Month	M	T	W	T	F	
August (14)		1	2	3	4	Aug 7-11 Teacher In-Service Aug 14 First Day of School Grades 1-8 (minimum day) Kindergarten Visiting Day Aug 15 First Day of School for Kindergarten
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		
September (20)					1	Sept 4 Labor Day Holiday
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	
October (20)	2	3	4	5	6	Oct 5 Dragon Pageant Oct 6 - No School Oct 9 - Indigenous People's Day
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30	31				
November (15)			1	2	3	Nov 9 Parent/Teacher Conference Nov 10 Parent/Teacher Conference Veteran's Day observed Nov 20-24 Thanksgiving Break
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30		
December (14)					1	Dec 20 - Winter Assembly (minimum day) Dec 21- 29 Winter Break
	4	5	6	7	9	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	
January 2024 (17)	1	2	3	4	5	Jan 1- 5 Winter Break Jan 15 Martin Luther King Jr.
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			
February (19)				1	2	Feb 19 President's Day Holiday Feb 20 Lincoln's Holiday Observed
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29		
March (16)					1	March 18-22 Spring Break
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	
April (21)	1	2	3	4	5	April 18- Spring Faire April 19 - No School
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30				
May (22) ==== 178			1	2	3	May 27 Memorial Day Holiday May 31 Last Day of School (minimum day)
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	
June	3	4	5	6	7	June 3-5 Teacher In-Service
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

KEY

Days with Underlined Dates = Minimum Days (12:45 pm release time)

Green Days = No School, Teacher Work Days

Blue Days = No School