

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

**Agenda for the Regular Meeting of the Board of Directors of Live Oak Charter School
Handwork Room and Zoom
February 9, 2023
5:15 pm**

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/94766045425?pwd=eG9wRUlJZjIhd092aHlyNkFGanREdz09>

Meeting ID: 947 6604 5425

Passcode: 741217

One tap mobile

+16699009128,,94766045425#,,,,*741217# US (San Jose)

+16694449171,,94766045425#,,,,*741217# US

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

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

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

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

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

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

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

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CALL TO ORDER

Identify a time-keeper for the meeting

5:23 pm

PRESENT

Jessica Umphress, Board Chair

Stacy Ito, Board Director

Robert Bunce, Board Treasurer

Samantha Sheppard, Board Secretary

Kristin Walter, Board Director (arrive 6:45, leave 7:30)

ABSENT

Chris Fox, Board Director

APPROVE THE AGENDA

SI moved to approve; SS second, all in favor SI, SS, RB, JU

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.

No public comment

B. Reports

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

1. Treasurer Report (Robert Bunce)
 - Finance working group met, all costs where they should be with some exceptions like sub costs, revenues lag expenditures at this time of year.
 - Attendance rate projections were off, last 2 months were low (88%), will have an effect on budget; we're looking at getting a J13 waiver to help.
 - John did a presentation to the faculty last month.
2. Foundation Report (Jessica Umphress)
 - Not much new to report, numbers are pretty dismal; they are working on the auction. Foundation has a new member and just had a retreat.
3. Enrollment Report (Heather Bleasdel)
 - Tours have been well attended, there are 100 people signed up for the enrollment faire.
 - Lottery numbers are looking ok, but not where they were some years ago.
 - Live Oak Love Bomb is going forward - asking community members to share pictures
4. Director's Update (Justin Tomola)
 - Enrollment - we have a student not enrolling because aftercare is full.
 - Aftercare has been challenging staffing-wise. TK/K also has aftercare challenges - dismissal time changes are also an option. Will we offer aftercare for free for all TK/K

- aftercare for all PCS students (mostly Boys and Girls Club staffed).
 - Finished YouthTruth survey to students; we could use them next year for the parent survey.
 - Upcoming through the end of June: Open house is coming up; 6th grade shield ceremony coming up; 8th grade field trip planning is happening for their end of year field trip.
 - Software update - replacing substitute software - process is starting next week.
 - Calendaring for the year - please look at the document explaining calendar considerations.
5. Long Term Facilities Team Update (Chris Fox, Kristin Walter)
- Met with the city manager last week; she sees fairgrounds as a community hub that's accessible; very committed to having LO included. We will follow up with PCS on Measure E funding. We will continue to build relationships with city council members.

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 comments

1. Board minutes for January 19, 2023
2. Plan to hold March 2023 board meeting in hybrid model of in-person attendance for Board members, school staff, and members of the public and online attendance for additional members of the public using Zoom platform
 - a. Substantive changes - Board members need to meet in person with a physical quorum; we can stream, but members have rules (can only teleconference in 2 times a year, need to join by audio and visual, need a physical quorum, can only do so in an emergency or under a just cause).
3. Financials for January 2023

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

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

No public comment

1. Title IX, Harassment, Intimidation, Discrimination, and Bullying Policy (JT)
 - Policy we are reviewing was legal-approved in 2019, but was not approved due to transitions happening at the time.
 - Policy defines what behaviors are, not what disciplinary measure we go through once the behavior happens. The document is in legalese.
 - Robert is curious if this coincides with the student handbook, per Jessica and Justin, the handbook hasn't been updated and is not currently online, and the intent was to get it done by the end of year.

Staff recommendation is to approve the policy

RB moved to approve, once document amended to specify Live Oak, SI seconded; all in favor JU, RB, SS, SI

2. 2023/24 Academic Calendar update and approval (Justin Tomola)
No public comment

- Differences in calendar are (from a historical perspective)
1st day of school for grades 1-8, kindergarten is a visiting day
Winter break uses PCS's model; couldn't match it exactly; kids get 12 days off
Spring break is March 18-22 (different from PCS)
- Robert suggests giving a video explanation of the calendar to post to ParentSquare
- Stacy is curious why there are 2 teacher in service days in December (giving kids the days off); makes sense for ADA.
- Concerns were voiced about working parents, and having care offered for the spring break week plus 2 December teacher work days; are there opportunities with our alumni who would like to do service to address childcare needs.
- In January, we will have a new landlord, so options for using different buildings for aftercare may be there.
- Is it CBA rule that the teachers review and approve the calendar?
- We will notify parents that we understand potential issues and we are working to get solutions for childcare brought on by the calendar.
- Kim will post the calendar to the website and do a ParentSquare post.
- If we move spring break to agree with PCS, getting all end of year festivities in before the end of the year won't be possible.
- Need to have more time to review and ask questions about the calendar next year.

Staff recommendation is to approve the calendar

RB moved to approve, SS seconds; All in favor KW, JU, SI, RB, SS

3. Executive Director Job Description and Salary Schedule (Robert Bunce) (15 min)
Job will be posted on EdJob. It starts with a summary about our school's culture to give a good feel for who we are. The only thing that was changed from the 2020 job description is changing he/she to they. Salary - we looked at local similar local schools & our history to come up with the salary schedule. Will be posted next week. Looking to hire by the beginning of May. We will also survey the community to see what their priorities are for the ED position. Jessica is talking with various resources to reorganize office to take some burden off the ED.

SI moves to approve, RB seconds, all in favor JU, SI, RB, KW and SS

E. Board Development

1. Work assignment check-in (Jessica Umphress) (30 min)
KW and JU working on LT facilities
One duty not in a work group is recruiting 1-2 board members

F. Topics for consideration for future board meetings

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

G. ADJOURNMENT

8:08 pm

| Balances through 02/28/2023 | | | | | | 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 | 386,566.25 | 569,263.09 | 59,905.34- |
| 62- 0000- 0- 1110- 1000- 1100- 000- RTI 1 | Teachers' Salar,Instructi | 75,690.00 | 75,690.00 | 31,124.14 | 44,565.98 | .12- |
| 62- 1100- 0- 1110- 1000- 1100- 000- 0000 | Teachers' Salar,Instructi | 29,636.00 | 36,447.00 | 12,612.60 | 18,077.40 | 5,757.00 |
| 62- 1400- 0- 1110- 1000- 1100- 000- 0000 | Teachers' Salar,Instructi | 31,761.00 | 42,586.00 | 15,198.32 | 21,763.44 | 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 | 445,501.31 | 653,669.91 | 17,635.78 |
| 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 | | 19,696.66 | 6,303.34 |
| 62- 7435- 0- 1110- 1000- 1148- 000- 0000 | Teacher Substit,Instructi | | | | 2,349.17 | 2,349.17- |
| Total for Object 1148 and Expense accounts | | 8,000.00 | 26,000.00 | .00 | 22,045.83 | 3,954.17 |
| Object 1300 - Cert Suprvrsr's' | | | | | | |
| 62- 0000- 0- 0000- 7150- 1300- 000- 0000 | Cert Suprvrsr's,Superinten | 39,021.00 | 39,021.00 | 14,632.72 | 24,387.90 | .38 |
| 62- 0000- 0- 1110- 2700- 1300- 000- 0000 | Cert Suprvrsr's,School Adm | 91,049.00 | 78,549.00 | 34,143.42 | 56,905.80 | 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 | 48,776.14 | 81,293.70 | .16 |
| Object 2100 - Instructional A | | | | | | |
| 62- 0000- 0- 1110- 1000- 2100- 000- 0000 | Instructional A,Instructi | 58,129.00 | 58,129.00 | 23,780.07 | 34,348.99 | .06- |
| 62- 0000- 0- 1110- 1000- 2100- 000- RTI 1 | Instructional A,Instructi | 80,556.00 | 50,211.00 | 19,732.41 | 33,684.99 | 3,206.40- |
| 62- 0000- 0- 5760- 1190- 2100- 000- RTI 1 | Instructional A,Spec Ed-o | 40,806.00 | 18,875.00 | 7,857.00 | 10,434.57 | 583.43 |
| 62- 3010- 0- 1110- 1000- 2100- 000- RTI 1 | Instructional A,Instructi | 12,243.00 | 16,217.00 | 4,998.33 | 7,070.48 | 4,148.19 |
| Total for Object 2100 and Expense accounts | | 191,734.00 | 143,432.00 | 56,367.81 | 85,539.03 | 1,525.16 |
| 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 = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | | 374.00 | 203.00- |
| 62- 0000- 0- 1110- 1000- 2199- 000- RTI 1 | Instr Aides Oth,Instructi | | 2,629.00 | | 1,759.50 | 869.50 |
| Total for Object 2199 and Expense accounts | | 4,000.00 | 2,800.00 | .00 | 2,133.50 | 666.50 |
| Object 2300 - Classified Direc | | | | | | |
| 62- 0000- 0- 0000- 7300- 2300- 000- CBSC | Classified Direc,Fiscal Se | 48,468.00 | 48,468.00 | 18,175.41 | 30,292.35 | .24 |
| 62- 0000- 0- 7110- 7300- 2300- 000- CBSC | Classified Direc,Fiscal Se | 87,182.00 | 87,182.00 | 32,693.31 | 54,488.85 | .16- |
| Total for Object 2300 and Expense accounts | | 135,650.00 | 135,650.00 | 50,868.72 | 84,781.20 | .08 |
| Object 2400 - Clerical & Offi | | | | | | |
| 62- 0000- 0- 0000- 7200- 2400- 000- 0000 | Clerical & Offi,Other Gen | 37,960.00 | 37,960.00 | 14,235.03 | 23,725.05 | .08- |
| 62- 0000- 0- 1110- 2700- 2400- 000- 0000 | Clerical & Offi,School Ad | 210,813.00 | 204,770.00 | 78,653.65 | 126,116.39 | .04- |
| Total for Object 2400 and Expense accounts | | 248,773.00 | 242,730.00 | 92,888.68 | 149,841.44 | .12- |
| Object 2499 - Clerical&office | | | | | | |
| 62- 0000- 0- 1110- 2700- 2499- 000- 0000 | Clerical&office,School Ad | | 3,000.00 | | 3,040.00 | 40.00- |
| Total for Object 2499 and Expense accounts | | .00 | 3,000.00 | .00 | 3,040.00 | 40.00- |
| 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 | 22,069.51 | 31,487.07 | .42 |
| 62- 2600- 0- 8500- 5900- 2900- 000- CARE | Other Classifie,Other Com | 48,399.00 | 97,343.00 | 38,570.27 | 58,652.03 | 120.70 |
| 62- 5310- 0- 0000- 3700- 2900- 000- FOOD | Other Classifie,Food Serv | | 19,098.00 | 7,714.44 | 11,423.08 | 39.52- |
| 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 | 68,354.22 | 101,562.18 | 81.60 |
| 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 | | 2,925.96 | 98.96- |
| 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 | 3,119.09 | 230.91 |
| Object 3101 - Benefits - Strs | | | | | | |
| 62- 0000- 0- 0000- 7150- 3101- 000- 0000 | Benefits - Strs,Superinte | 7,453.00 | 7,453.00 | 2,794.95 | 4,658.25 | .20- |
| 62- 0000- 0- 1110- 1000- 3101- 000- 0000 | Benefits - Strs,Instructi | 152,899.00 | 160,418.00 | 64,046.71 | 98,972.33 | 2,601.04- |
| 62- 0000- 0- 1110- 1000- 3101- 000- RTI 1 | Benefits - Strs,Instructi | 14,457.00 | 14,457.00 | 5,849.25 | 8,416.65 | 191.10 |
| 62- 0000- 0- 1110- 2700- 3101- 000- 0000 | Benefits - Strs,School Ad | 17,390.00 | 17,390.00 | 6,521.30 | 10,868.85 | .15- |
| 62- 1100- 0- 1110- 1000- 3101- 000- 0000 | Benefits - Strs,Instructi | 5,741.00 | 5,862.00 | 2,374.60 | 3,418.36 | 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 | | | | 448.69 | 448.69- |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | 81,586.81 | 127,088.73 | 7,459.46 | |
| Object 3201 - Benefits - Pers | | | | | | | |
| 62- 0000- 0- 1110- 1000- 3201- 000- 0000 | Benefits - Pers,Instructi | 27,219.00 | 26,556.00 | 10,884.74 | 15,671.30 | .04- | |
| 62- 1400- 0- 1110- 1000- 3201- 000- 0000 | Benefits - Pers,Instructi | 9,161.00 | 9,377.00 | 3,855.79 | 5,521.35 | .14- | |
| Total for Object 3201 and Expense accounts | | 36,380.00 | 35,933.00 | 14,740.53 | 21,192.65 | .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 | 3,611.43 | 6,019.05 | .48- | |
| 62- 0000- 0- 0000- 7300- 3202- 000- CBSC | Benefits - Pers,Fiscal Se | 12,296.00 | 12,296.00 | 4,611.06 | 7,685.10 | .16- | |
| 62- 0000- 0- 1110- 1000- 3202- 000- 0000 | Benefits - Pers,Instructi | 29,476.00 | 28,086.00 | 11,408.76 | 16,551.11 | 126.13 | |
| 62- 0000- 0- 1110- 1000- 3202- 000- RTI 1 | Benefits - Pers,Instructi | 20,443.00 | 14,373.00 | 5,006.07 | 8,945.29 | 421.64 | |
| 62- 0000- 0- 1110- 2700- 3202- 000- 0000 | Benefits - Pers,School Ad | 53,483.00 | 40,788.00 | 15,061.50 | 25,736.75 | 10.25- | |
| 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 | 1,993.32 | 2,647.24 | 148.44 | |
| 62- 0000- 0- 7110- 7300- 3202- 000- CBSC | Benefits - Pers,Fiscal Se | 22,118.00 | 22,118.00 | 8,294.31 | 13,823.85 | .16- | |
| 62- 2600- 0- 8500- 5900- 3202- 000- CARE | Benefits - Pers,Other Com | 12,279.00 | 25,297.00 | 9,785.39 | 15,497.81 | 13.80 | |
| 62- 3010- 0- 1110- 1000- 3202- 000- RTI 1 | Benefits - Pers,Instructi | 3,100.00 | 3,100.00 | 1,268.10 | 1,793.81 | 38.09 | |
| 62- 5310- 0- 0000- 3700- 3202- 000- FOOD | Benefits - Pers,Food Serv | | 4,845.00 | 1,957.14 | 2,898.01 | 10.15- | |
| 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 | 62,997.08 | 101,647.02 | 810.90 | |
| Object 3311 - Benefits - Oasd | | | | | | | |
| 62- 0000- 0- 1110- 1000- 3311- 000- 0000 | Benefits - Oasd,Instructi | 5,520.00 | 5,549.00 | 2,239.78 | 3,399.05 | 89.83- | |
| 62- 1400- 0- 1110- 1000- 3311- 000- 0000 | Benefits - Oasd,Instructi | 1,945.00 | 1,998.00 | 818.37 | 1,179.61 | .02 | |
| Total for Object 3311 and Expense accounts | | 7,465.00 | 7,547.00 | 3,058.15 | 4,578.66 | 89.81- | |
| 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 | 844.74 | 1,431.12 | .14 | |
| 62- 0000- 0- 0000- 7300- 3312- 000- CBSC | Benefits - Oasd,Fiscal Se | 2,862.00 | 2,862.00 | 1,069.83 | 1,791.81 | .36 | |
| 62- 0000- 0- 1110- 1000- 3312- 000- 0000 | Benefits - Oasd,Instructi | 6,802.00 | 6,603.00 | 2,673.74 | 3,954.99 | 25.73- | |
| 62- 0000- 0- 1110- 1000- 3312- 000- RTI 1 | Benefits - Oasd,Instructi | 4,996.00 | 3,524.00 | 1,223.37 | 2,197.51 | 103.12 | |
| 62- 0000- 0- 1110- 2700- 3312- 000- 0000 | Benefits - Oasd,School Ad | 12,636.00 | 12,403.00 | 4,679.19 | 7,726.49 | 2.68- | |
| 62- 0000- 0- 5760- 1190- 3312- 000- 0000 | Benefits - Oasd,Spec Ed-o | 22.00 | 22.00 | | 1.24 | 20.76 | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | 457.65 | 617.46 | 35.89 | |
| 62- 0000- 0- 7110- 7300- 3312- 000- CBSC | Benefits - Oasd,Fiscal Se | 5,148.00 | 5,148.00 | 1,924.47 | 3,223.23 | .30 | |
| 62- 2600- 0- 8500- 5900- 3312- 000- CARE | Benefits - Oasd,Other Com | 2,749.00 | 5,827.00 | 2,218.77 | 3,607.37 | .86 | |
| 62- 3010- 0- 1110- 1000- 3312- 000- RTI 1 | Benefits - Oasd,Instructi | 758.00 | 758.00 | 309.87 | 438.33 | 9.80 | |
| 62- 5310- 0- 0000- 3700- 3312- 000- FOOD | Benefits - Oasd,Food Serv | | 1,184.00 | 478.26 | 708.18 | 2.44- | |
| 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 | 15,879.89 | 25,708.47 | 138.64 | |
| Object 3331 - Benefits - Medi | | | | | | | |
| 62- 0000- 0- 0000- 7150- 3331- 000- 0000 | Benefits - Medi,Superinte | 544.00 | 544.00 | 203.22 | 340.26 | .52 | |
| 62- 0000- 0- 1110- 1000- 3331- 000- 0000 | Benefits - Medi,Instructi | 12,403.00 | 12,883.00 | 5,181.20 | 8,092.00 | 390.20- | |
| 62- 0000- 0- 1110- 1000- 3331- 000- RTI 1 | Benefits - Medi,Instructi | 1,022.00 | 1,022.00 | 418.84 | 603.28 | .12- | |
| 62- 0000- 0- 1110- 2700- 3331- 000- 0000 | Benefits - Medi,School Ad | 1,268.00 | 1,268.00 | 474.30 | 794.34 | .64- | |
| 62- 1100- 0- 1110- 1000- 3331- 000- 0000 | Benefits - Medi,Instructi | 430.00 | 436.00 | 178.74 | 257.74 | .48- | |
| 62- 1400- 0- 1110- 1000- 3331- 000- 0000 | Benefits - Medi,Instructi | 455.00 | 467.00 | 191.41 | 275.89 | .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 | | | | 34.06 | 34.06- | |
| 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 | 6,647.71 | 10,420.77 | 352.52 | |
| 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 | 197.55 | 334.71 | .26- | |
| 62- 0000- 0- 0000- 7300- 3332- 000- CBSC | Benefits - Medi,Fiscal Se | 669.00 | 669.00 | 250.20 | 419.04 | .24- | |
| 62- 0000- 0- 1110- 1000- 3332- 000- 0000 | Benefits - Medi,Instructi | 1,591.00 | 1,544.00 | 625.39 | 925.06 | 6.45- | |
| 62- 0000- 0- 1110- 1000- 3332- 000- RTI 1 | Benefits - Medi,Instructi | 1,168.00 | 824.00 | 286.20 | 514.08 | 23.72 | |
| 62- 0000- 0- 1110- 2700- 3332- 000- 0000 | Benefits - Medi,School Ad | 2,955.00 | 2,901.00 | 1,094.31 | 1,807.05 | .36- | |
| 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 | 107.01 | 144.39 | 8.60 | |
| 62- 0000- 0- 7110- 7300- 3332- 000- CBSC | Benefits - Medi,Fiscal Se | 1,204.00 | 1,204.00 | 450.09 | 753.87 | .04 | |
| 62- 2600- 0- 8500- 5900- 3332- 000- CARE | Benefits - Medi,Other Com | 643.00 | 1,363.00 | 518.94 | 843.70 | .36 | |
| 62- 3010- 0- 1110- 1000- 3332- 000- RTI 1 | Benefits - Medi,Instructi | 177.00 | 177.00 | 72.45 | 102.48 | 2.07 | |
| 62- 5310- 0- 0000- 3700- 3332- 000- FOOD | Benefits - Medi,Food Serv | | 277.00 | 111.87 | 165.65 | .52- | |
| 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 | 3,714.01 | 6,012.84 | 31.15 | |
| Object 3401 - H & W Benefits | | | | | | | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | 1,744.47 | 2,886.94 | 41.41- |
| 62- 0000- 0- 1110- 1000- 3401- 000- 0000 | H & W Benefits,Instructio | 182,278.00 | 175,942.00 | 80,345.72 | 111,473.07 | 15,876.79- |
| 62- 0000- 0- 1110- 1000- 3401- 000- RTI 1 | H & W Benefits,Instructio | 15,272.00 | 15,304.00 | 6,343.74 | 9,109.83 | 149.57- |
| 62- 0000- 0- 1110- 2700- 3401- 000- 0000 | H & W Benefits,School Adm | 10,691.00 | 10,711.00 | 4,070.61 | 6,736.40 | 96.01- |
| 62- 1100- 0- 1110- 1000- 3401- 000- 0000 | H & W Benefits,Instructio | 5,498.00 | 5,510.00 | 2,283.75 | 3,279.55 | 53.30- |
| 62- 1400- 0- 1110- 1000- 3401- 000- 0000 | H & W Benefits,Instructio | 7,394.00 | 7,394.00 | 3,024.99 | 4,369.43 | .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 | 97,813.28 | 137,855.22 | 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 | 2,907.45 | 4,811.52 | 67.97- |
| 62- 0000- 0- 0000- 7300- 3402- 000- CBSC | H & W Benefits,Fiscal Ser | 5,448.00 | 5,448.00 | 2,042.82 | 3,404.70 | .48 |
| 62- 0000- 0- 1110- 1000- 3402- 000- 0000 | H & W Benefits,Instructio | 7,614.00 | 7,614.00 | 3,114.72 | 4,499.04 | .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 | 8,625.06 | 14,340.87 | 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 | 3,674.61 | 6,124.35 | .04 |
| 62- 2600- 0- 8500- 5900- 3402- 000- CARE | H & W Benefits,Other Comm | 9,528.00 | 19,487.00 | 8,054.82 | 11,581.39 | 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 | 28,419.48 | 44,761.87 | 285.35- |
| Object 3501 - Benefits - Sui | | | | | | |
| 62- 0000- 0- 0000- 7150- 3501- 000- 0000 | Benefits - Sui,Superinten | 187.00 | 187.00 | 70.20 | 117.54 | .74- |
| 62- 0000- 0- 1110- 1000- 3501- 000- 0000 | Benefits - Sui,Instructio | 4,777.00 | 4,443.00 | 1,786.61 | 2,790.44 | 134.05- |
| 62- 0000- 0- 1110- 1000- 3501- 000- RTI 1 | Benefits - Sui,Instructio | 352.00 | 352.00 | 144.44 | 208.04 | .48- |
| 62- 0000- 0- 1110- 2700- 3501- 000- 0000 | Benefits - Sui,School Adm | 437.00 | 437.00 | 163.44 | 273.72 | .16- |
| 62- 1100- 0- 1110- 1000- 3501- 000- 0000 | Benefits - Sui,Instructio | 148.00 | 150.00 | 61.61 | 88.85 | .46- |
| 62- 1400- 0- 1110- 1000- 3501- 000- 0000 | Benefits - Sui,Instructio | 157.00 | 161.00 | 65.94 | 95.06 | |
| 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 | | | | 11.75 | 11.75- |
| 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 | 2,292.24 | 3,593.40 | 120.36 |
| 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 | 68.13 | 115.41 | .46 |
| 62- 0000- 0- 0000- 7300- 3502- 000- CBSC | Benefits - Sui,Fiscal Ser | 231.00 | 231.00 | 86.22 | 144.42 | .36 |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | 215.63 | 318.96 | 1.59- |
| 62- 0000- 0- 1110- 1000- 3502- 000- RTI 1 | Benefits - Sui,Instructio | 403.00 | 284.00 | 98.64 | 177.21 | 8.15 |
| 62- 0000- 0- 1110- 2700- 3502- 000- 0000 | Benefits - Sui,School Adm | 1,019.00 | 1,000.00 | 377.28 | 622.97 | .25- |
| 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 | 36.90 | 49.78 | 3.32 |
| 62- 0000- 0- 7110- 7300- 3502- 000- CBSC | Benefits - Sui,Fiscal Ser | 415.00 | 415.00 | 155.25 | 260.01 | .26- |
| 62- 2600- 0- 8500- 5900- 3502- 000- CARE | Benefits - Sui,Other Comm | 222.00 | 470.00 | 178.92 | 290.93 | .15 |
| 62- 3010- 0- 1110- 1000- 3502- 000- RTI 1 | Benefits - Sui,Instructio | 61.00 | 61.00 | 25.02 | 35.39 | .59 |
| 62- 5310- 0- 0000- 3700- 3502- 000- FOOD | Benefits - Sui,Food Servi | | 95.00 | 38.61 | 57.17 | .78- |
| 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 | 1,280.60 | 2,073.22 | 12.18 |
| Object 3601 - Benefits - Wcom | | | | | | |
| 62- 0000- 0- 0000- 7150- 3601- 000- 0000 | Benefits - Wcom,Superinte | 515.00 | 515.00 | 193.14 | 321.90 | .04- |
| 62- 0000- 0- 1110- 1000- 3601- 000- 0000 | Benefits - Wcom,Instructi | 11,983.00 | 12,606.00 | 5,102.81 | 7,858.92 | 355.73- |
| 62- 0000- 0- 1110- 1000- 3601- 000- RTI 1 | Benefits - Wcom,Instructi | 999.00 | 999.00 | 410.85 | 588.29 | .14- |
| 62- 0000- 0- 1110- 2700- 3601- 000- 0000 | Benefits - Wcom,School Ad | 1,202.00 | 1,202.00 | 450.72 | 751.20 | .08 |
| 62- 1100- 0- 1110- 1000- 3601- 000- 0000 | Benefits - Wcom,Instructi | 397.00 | 405.00 | 166.46 | 238.59 | .05- |
| 62- 1400- 0- 1110- 1000- 3601- 000- 0000 | Benefits - Wcom,Instructi | 477.00 | 488.00 | 200.58 | 287.22 | .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 | | | | 31.01 | 31.01- |
| 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 | 6,524.56 | 10,098.25 | 321.19 |
| 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 | 187.92 | 313.20 | .12- |
| 62- 0000- 0- 0000- 7300- 3602- 000- CBSC | Benefits - Wcom,Fiscal Se | 640.00 | 640.00 | 239.94 | 399.90 | .16 |
| 62- 0000- 0- 1110- 1000- 3602- 000- 0000 | Benefits - Wcom,Instructi | 1,534.00 | 1,491.00 | 605.25 | 891.59 | 5.84- |
| 62- 0000- 0- 1110- 1000- 3602- 000- RTI 1 | Benefits - Wcom,Instructi | 1,064.00 | 750.00 | 260.46 | 467.85 | 21.69 |
| 62- 0000- 0- 1110- 2700- 3602- 000- 0000 | Benefits - Wcom,School Ad | 2,783.00 | 2,743.00 | 1,038.24 | 1,704.89 | .13- |
| 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 | 103.68 | 137.70 | 7.62 |
| 62- 0000- 0- 7110- 7300- 3602- 000- CBSC | Benefits - Wcom,Fiscal Se | 1,151.00 | 1,151.00 | 431.55 | 719.25 | .20 |
| 62- 2600- 0- 8500- 5900- 3602- 000- CARE | Benefits - Wcom,Other Com | 639.00 | 1,322.00 | 509.04 | 812.76 | .20 |
| 62- 3010- 0- 1110- 1000- 3602- 000- RTI 1 | Benefits - Wcom,Instructi | 161.00 | 161.00 | 65.97 | 93.32 | 1.71 |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | 101.79 | 150.73 | .52- |
| 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 | 3,543.84 | 5,693.75 | 29.41 |
| 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 | | 1,254.22 | 545.78 |
| 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 | | 4,661.46 | 161.46- |
| 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 | | 2,760.23 | 2,039.77 |
| 62- 0000- 0- 1110- 1000- 4310- 000- MUSC | Instructional M,Instructi | 1,000.00 | 1,000.00 | | 939.84 | 60.16 |
| 62- 0000- 0- 1110- 1000- 4310- 000- RSP1 | Instructional M,Instructi | 500.00 | 500.00 | | 414.64 | 85.36 |
| 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 | | 2,185.68 | 514.32 |
| 62- 6300- 0- 1110- 1000- 4310- 000- 2nd1 | Instructional M,Instructi | 1,800.00 | 1,800.00 | | 2,305.02 | 505.02- |
| 62- 6300- 0- 1110- 1000- 4310- 000- 3RD1 | Instructional M,Instructi | 1,800.00 | 1,800.00 | | 1,285.01 | 514.99 |
| 62- 6300- 0- 1110- 1000- 4310- 000- 4TH1 | Instructional M,Instructi | 1,800.00 | 1,800.00 | | 1,542.91 | 257.09 |
| 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 | | 1,729.76 | 70.24 |
| Total for Object 4310 and Expense accounts | | 25,950.00 | 25,950.00 | .00 | 20,848.26 | 5,101.74 |
| Object 4340 - Computer Sftwar | | | | | | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | | 232.75 | 32.75- | |
| 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 | 435.25 | 164.75 | |
| Object 4350 - Office Supplies | | | | | | | |
| 62- 0000- 0- 1110- 2700- 4350- 000- 0000 | Office Supplies,School Ad | 5,500.00 | 5,500.00 | | 2,937.23 | 2,562.77 | |
| Total for Object 4350 and Expense accounts | | 5,500.00 | 5,500.00 | .00 | 2,937.23 | 2,562.77 | |
| Object 4370 - Custodial Suppl | | | | | | | |
| 62- 0000- 0- 1110- 8200- 4370- 000- JANI | Custodial Suppl,Operation | 5,700.00 | 5,700.00 | | 4,598.80 | 1,101.20 | |
| Total for Object 4370 and Expense accounts | | 5,700.00 | 5,700.00 | .00 | 4,598.80 | 1,101.20 | |
| 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 | | 248.65 | 1,251.35 | |
| 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 | | 3,030.21 | 969.79 | |
| 62- 0000- 0- 1110- 2700- 4390- 000- FEST | Other Supplies,School Adm | 2,000.00 | 2,000.00 | | 777.72 | 1,222.28 | |
| 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 | | 5,245.86 | 1,245.86- | |
| 62- 2600- 0- 8500- 5900- 4390- 000- CARE | Other Supplies,Other Comm | | 4,000.00 | | 1,146.00 | 2,854.00 | |
| 62- 5310- 0- 0000- 3700- 4390- 000- FOOD | Other Supplies,Food Servi | | | | 292.62 | 292.62- | |
| 62- 9033- 0- 8500- 5900- 4390- 000- CARE | Other Supplies,Other Comm | 4,000.00 | | | 122.82 | 122.82- | |
| 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 | | 934.36 | 65.64 | |
| Total for Object 4390 and Expense accounts | | 27,750.00 | 27,750.00 | .00 | 18,649.08 | 9,100.92 | |
| 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 | | 696.73 | 1,303.27 | |
| 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 | 10,747.98 | 1,252.02 | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | | 927.76 | 427.76- | |
| 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 | 9,297.18 | 9,302.82 | |
| 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 | | 23,486.45 | 12,513.55 | |
| Total for Object 5520 and Expense accounts | | 36,000.00 | 36,000.00 | .00 | 23,486.45 | 12,513.55 | |
| Object 5530 - Water | | | | | | | |
| 62- 0000- 0- 1110- 8200- 5530- 000- 0000 | Water,Operations,Regular | 16,500.00 | 16,500.00 | | 9,316.65 | 7,183.35 | |
| Total for Object 5530 and Expense accounts | | 16,500.00 | 16,500.00 | .00 | 9,316.65 | 7,183.35 | |
| Object 5550 - Laundry And Cle | | | | | | | |
| 62- 0000- 0- 1110- 8200- 5550- 000- JANI | Laundry And Cle,Operation | 33,600.00 | 37,000.00 | | 23,250.00 | 13,750.00 | |
| Total for Object 5550 and Expense accounts | | 33,600.00 | 37,000.00 | .00 | 23,250.00 | 13,750.00 | |
| Object 5560 - Waste Disposal | | | | | | | |
| 62- 0000- 0- 1110- 8200- 5560- 000- 0000 | Waste Disposal,Operations | 8,000.00 | 8,000.00 | | 5,617.77 | 2,382.23 | |
| Total for Object 5560 and Expense accounts | | 8,000.00 | 8,000.00 | .00 | 5,617.77 | 2,382.23 | |
| Object 5570 - Pest Control | | | | | | | |
| 62- 0000- 0- 1110- 8200- 5570- 000- 0000 | Pest Control,Operations,R | 1,500.00 | 1,500.00 | | 1,270.00 | 230.00 | |
| Total for Object 5570 and Expense accounts | | 1,500.00 | 1,500.00 | .00 | 1,270.00 | 230.00 | |
| 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- | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | | 5,423.04 | 3,876.96 |
| 62- 0000- 0- 1110- 8200- 5600- 000- FAI R | Rentals And Lea,Operation | 180,000.00 | 160,548.00 | | 120,411.00 | 40,137.00 |
| 62- 0000- 0- 1110- 8200- 5600- 000- PORT | Rentals And Lea,Operation | 16,908.00 | 18,210.00 | | 13,315.20 | 4,894.80 |
| Total for Object 5600 and Expense accounts | | 210,208.00 | 192,058.00 | .00 | 141,921.21 | 50,136.79 |
| 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 | | 121.66 | 378.34 |
| Total for Object 5632 and Expense accounts | | 500.00 | 500.00 | .00 | 121.66 | 378.34 |
| 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 | | 49.83 | 1,950.17 |
| 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 | | 5,224.55 | 22,275.45 |
| 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 | | 9,350.00 | 31,650.00 |
| 62- 9033- 0- 8500- 5900- 5800- 000- CARE | Other Svcs & Op,Other Com | 1,200.00 | 1,200.00 | | 99.00 | 1,101.00 |
| 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 | 38,643.43 | 84,597.57 |
| 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 |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | | 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 | | 1,494.50 | 3,505.50 | |
| Total for Object 5823 and Expense accounts | | 5,000.00 | 5,000.00 | .00 | 1,494.50 | 3,505.50 | |
| 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 | | 1,976.00 | 274.00 | |
| Total for Object 5862 and Expense accounts | | 2,250.00 | 2,250.00 | .00 | 1,976.00 | 274.00 | |
| Object 5911 - Telephone | | | | | | | |
| 62- 0000- 0- 1110- 8200- 5911- 000- 0000 | Telephone,Operations,Regu | 3,450.00 | 3,450.00 | | 2,268.75 | 1,181.25 | |
| Total for Object 5911 and Expense accounts | | 3,450.00 | 3,450.00 | .00 | 2,268.75 | 1,181.25 | |
| Object 5940 - Internet | | | | | | | |
| 62- 0000- 0- 1110- 2700- 5940- 000- 0000 | Internet,School Administ, | 13,500.00 | 15,500.00 | | 16,213.34 | 713.34- | |
| Total for Object 5940 and Expense accounts | | 13,500.00 | 15,500.00 | .00 | 16,213.34 | 713.34- | |
| Object 5950 - Postage | | | | | | | |
| 62- 0000- 0- 1110- 2700- 5950- 000- 0000 | Postage,School Administ,R | 2,250.00 | 2,250.00 | | 623.54 | 1,626.46 | |
| Total for Object 5950 and Expense accounts | | 2,250.00 | 2,250.00 | .00 | 623.54 | 1,626.46 | |
| Object 6900 - Depr Exp | | | | | | | |
| 62- 0000- 0- 0000- 8400- 6900- 000- 0000 | Depr Exp,Oth Plant Maint, | 2,838.00 | | | 1,892.80 | 1,892.80- | |
| 62- 0000- 0- 1110- 8400- 6900- 000- 0000 | Depr Exp,Oth Plant Maint, | | 2,838.00 | | | 2,838.00 | |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | 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 | 1,892.80 | 945.20 |
| 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 | | 606,313.00 | 317,631.00 |
| Total for Object 8011 and Revenue accounts | | 1,072,595.00 | 923,944.00 | | 606,313.00 | 317,631.00 |
| 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 | | 829,502.00 | 634,798.00 |
| 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 | | 850,479.00 | 613,821.00 |
| 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 |
| Total for Object 8290 and Revenue accounts | | 16,500.00 | 20,474.00 | | 13,173.00 | 7,301.00 |
| 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 | | | | | | |
| 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 |

Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 8, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

| Balances through 02/28/2023 | | | | | Fiscal Year 2022/23 | |
|---|---------------------------|-------------------|-------------------|-------------------|---------------------|--|
| FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT | Description | Adopted Budget | Revised Budget | Revenue | Account Balance | |
| 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 | 55,900.00 | 31,427.00 | |
| 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 | 207,405.00 | 445,672.00 | |
| 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 | 63,134.50 | 63,134.50 | |
| Total for Object 8677 and Revenue accounts | | 126,269.00 | 126,269.00 | 63,134.50 | 63,134.50 | |
| Object 8689 - All Other Fees | | | | | | |
| 62- 9033- 0- 8500- 0000- 8689- 000- CARE | All Other Fees,After Scho | 69,120.00 | 69,120.00 | 53,248.46 | 15,871.54 | |
| Total for Object 8689 and Revenue accounts | | 69,120.00 | 69,120.00 | 53,248.46 | 15,871.54 | |
| Object 8699 - All Other Local | | | | | | |
| 62- 0000- 0- 0000- 0000- 8699- 000- 0000 | All Other Local,Unrestric | 10,000.00 | 10,000.00 | 5,955.08 | 4,044.92 | |
| 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 | 43,730.08 | 306,944.92 | |
| 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 | |
| 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, | | | 1,091,255.06 | 1,091,255.06 | |

Balances through 02/28/2023 **Fiscal Year 2022/23**

| FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT | Description | Adopted Budget | Revised Budget | Debit | Credit | Account Balance |
|--|-------------|----------------|----------------|-------|--------|-----------------|
|--|-------------|----------------|----------------|-------|--------|-----------------|

| | | | | | | |
|--|--|------------|------------|------------|---------------------|---------------------|
| Total for Object 9720 and Ending Balance accounts | | .00 | .00 | .00 | 1,091,255.06 | 1,091,255.06 |
|--|--|------------|------------|------------|---------------------|---------------------|

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 | .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 | 1,106,315.46 |
|--|--|-------------------|---------------------|------------------|---------------------|---------------------|

Total for Org 012 - Live Oak Charter School

| | <u>Starting Balance</u> | <u>+ Revenues</u> | <u>- Encumbrances</u> | <u>- Expenditures</u> | <u>= Calculated Ending Balance</u> |
|-----------------|-------------------------|---------------------|-----------------------|-----------------------|------------------------------------|
| Budgeted | 1,106,316.00 | 3,751,825.00 | | 3,630,626.00 | 1,227,515.00 |
| Actual | 1,106,315.46 | 1,949,000.49 | 1,091,255.06 | 2,092,583.21 | 128,522.32- |

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through February 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 | 606,313.00 | 317,631.00 | 65.62 |
| 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 | 850,479.00 | 613,821.00 | 58.08 |
| Total LCFF Revenue Sources | | 2,566,838.00 | 2,450,715.00 | 1,526,986.00 | 923,729.00 | 62.31 |
| Federal Revenue | | | | | | |
| 8290 | All Other Federal Revenues | 16,500.00 | 20,474.00 | 13,173.00 | 7,301.00 | 64.34 |
| Total Federal Revenue | | 16,500.00 | 20,474.00 | 13,173.00 | 7,301.00 | 64.34 |
| 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 | 207,405.00 | 445,672.00 | 31.76 |
| Total Other State Revenues | | 508,340.00 | 727,072.00 | 241,672.37 | 485,399.63 | 33.24 |
| 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 | 63,134.50 | 63,134.50 | 50.00 |
| 8689 | All Other Fees & Contracts | 69,120.00 | 69,120.00 | 53,248.46 | 15,871.54 | 77.04 |
| 8699 | All Other Local Revenues | 317,700.00 | 350,675.00 | 43,730.08 | 306,944.92 | 12.47 |
| Total Other Local Revenue | | 519,089.00 | 553,564.00 | 167,169.12 | 386,394.88 | 30.20 |
| Total Year To Date Revenues | | 3,610,767.00 | 3,751,825.00 | 1,949,000.49 | 1,802,824.51 | 51.95 |

| 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 | 445,501.31 | 653,669.91 | 17,635.78 | 58.53 |
| 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 | | 22,045.83 | 3,954.17 | 84.79 |
| 1300 | Cert Suprvrsrs' & Admins' Sal | 130,070.00 | 130,070.00 | 48,776.14 | 81,293.70 | .16 | 62.50 |
| Total Certificated Salaries | | 1,179,733.00 | 1,283,677.00 | 494,277.45 | 765,009.44 | 24,390.11 | 59.60 |
| Classified Salaries | | | | | | | |
| 2100 | Instructional Aides' Salaries | 191,734.00 | 143,432.00 | 56,367.81 | 85,539.03 | 1,525.16 | 59.64 |
| 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 = 8, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through February 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 | | 2,133.50 | 666.50 | 76.20 |
| 2300 | Classified Director | 135,650.00 | 135,650.00 | 50,868.72 | 84,781.20 | .08 | 62.50 |
| 2400 | Clerical & Office Salaries | 248,773.00 | 242,730.00 | 92,888.68 | 149,841.44 | .12- | 61.73 |
| 2499 | Clerical&office Other Misc. | | 3,000.00 | | 3,040.00 | 40.00- | 101.33 |
| 2900 | Other Classified Salaries | 157,914.00 | 169,998.00 | 68,354.22 | 101,562.18 | 81.60 | 59.74 |
| 2999 | Other Class Sals Other Misc. | 3,350.00 | 3,350.00 | | 3,119.09 | 230.91 | 93.11 |
| | Total Classified Salaries | 741,921.00 | 702,060.00 | 268,479.43 | 431,346.44 | 2,234.13 | 61.44 |
| Employee Benefits | | | | | | | |
| 3101 | Benefits - Strs / Certificated | 197,940.00 | 216,135.00 | 81,586.81 | 127,088.73 | 7,459.46 | 58.80 |
| 3201 | Benefits - Pers / Certificated | 36,380.00 | 35,933.00 | 14,740.53 | 21,192.65 | .18- | 58.98 |
| 3202 | Benefits - Pers / Classified | 188,223.00 | 165,455.00 | 62,997.08 | 101,647.02 | 810.90 | 61.43 |
| 3311 | Benefits - Oasdi/ Certificated | 7,465.00 | 7,547.00 | 3,058.15 | 4,578.66 | 89.81- | 60.67 |
| 3312 | Benefits - Oasdi/ Classified | 44,419.00 | 41,727.00 | 15,879.89 | 25,708.47 | 138.64 | 61.61 |
| 3331 | Benefits - Medicare / Cert. | 16,122.00 | 17,421.00 | 6,647.71 | 10,420.77 | 352.52 | 59.82 |
| 3332 | Benefits - Medicare / Class. | 10,388.00 | 9,758.00 | 3,714.01 | 6,012.84 | 31.15 | 61.62 |
| 3401 | H & W Benefits - Certificated | 225,715.00 | 233,669.00 | 97,813.28 | 137,855.22 | 1,999.50- | 59.00 |
| 3402 | H & W Benefits - Classified | 105,117.00 | 72,896.00 | 28,419.48 | 44,761.87 | 285.35- | 61.41 |
| 3501 | Benefits - Sui / Certificated | 6,058.00 | 6,006.00 | 2,292.24 | 3,593.40 | 120.36 | 59.83 |
| 3502 | Benefits - Sui / Classified | 3,583.00 | 3,366.00 | 1,280.60 | 2,073.22 | 12.18 | 61.59 |
| 3601 | Benefits - Wcomp/ Certificated | 15,573.00 | 16,944.00 | 6,524.56 | 10,098.25 | 321.19 | 59.60 |
| 3602 | Benefits - Wcomp/ Classified | 9,795.00 | 9,267.00 | 3,543.84 | 5,693.75 | 29.41 | 61.44 |
| | Total Employee Benefits | 866,778.00 | 836,124.00 | 328,498.18 | 500,724.85 | 6,900.97 | 59.89 |
| 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 | | 20,848.26 | 5,101.74 | 80.34 |
| 4340 | Computer Sftware & Related Exp | 600.00 | 600.00 | | 435.25 | 164.75 | 72.54 |
| 4350 | Office Supplies | 5,500.00 | 5,500.00 | | 2,937.23 | 2,562.77 | 53.40 |
| 4370 | Custodial Supplies | 5,700.00 | 5,700.00 | | 4,598.80 | 1,101.20 | 80.68 |
| 4390 | Other Supplies | 27,750.00 | 27,750.00 | | 18,649.08 | 9,100.92 | 67.20 |
| 4400 | Inventory Supplies | 12,000.00 | 12,000.00 | | 10,747.98 | 1,252.02 | 89.57 |
| 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 | 64,558.96 | 23,541.04 | 73.28 |
| 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 = 8, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through February 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 | | 9,297.18 | 9,302.82 | 49.98 |
| 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 | | 23,486.45 | 12,513.55 | 65.24 |
| 5530 | Water | 16,500.00 | 16,500.00 | | 9,316.65 | 7,183.35 | 56.46 |
| 5550 | Laundry And Cleaning | 33,600.00 | 37,000.00 | | 23,250.00 | 13,750.00 | 62.84 |
| 5560 | Waste Disposal | 8,000.00 | 8,000.00 | | 5,617.77 | 2,382.23 | 70.22 |
| 5570 | Pest Control | 1,500.00 | 1,500.00 | | 1,270.00 | 230.00 | 84.67 |
| 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 | | 141,921.21 | 50,136.79 | 73.89 |
| 5630 | Repairs | 7,500.00 | 7,500.00 | | 4,116.80 | 3,383.20 | 54.89 |
| 5632 | Copier Repairs & Maintenance | 500.00 | 500.00 | | 121.66 | 378.34 | 24.33 |
| 5800 | Other Svcs & Oper Expenditures | 105,652.00 | 123,241.00 | | 38,643.43 | 84,597.57 | 31.36 |
| 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 | | 1,494.50 | 3,505.50 | 29.89 |
| 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 | | 1,976.00 | 274.00 | 87.82 |
| 5911 | Telephone | 3,450.00 | 3,450.00 | | 2,268.75 | 1,181.25 | 65.76 |
| 5940 | Internet | 13,500.00 | 15,500.00 | | 16,213.34 | 713.34- | 104.60 |
| 5950 | Postage | 2,250.00 | 2,250.00 | | 623.54 | 1,626.46 | 27.71 |
| | Total Services and Other Operating Expenditures | 527,210.00 | 532,827.00 | .00 | 329,050.72 | 203,776.28 | 61.76 |
| 6600 - 6999 | | | | | | | |
| 6900 | Depreciation Expense | 2,838.00 | 2,838.00 | | 1,892.80 | 945.20 | 66.69 |
| | Total 6600 - 6999 | 2,838.00 | 2,838.00 | .00 | 1,892.80 | 945.20 | 66.69 |
| 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 | 1,091,255.06 | 2,092,583.21 | 446,787.73 | 57.64 |

Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through February 2023

| Object | Description | Beginning Balance | Year to Date Activity | Ending Balance |
|--|-------------------------------------|---------------------|-----------------------|---------------------|
| Fund Reconciliation | | | | |
| Assets | | | | |
| 9110 | Cash In County Treasury | 1,235,674.71 | 193,629.21- | 1,042,045.50 |
| 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 | 113,410.27- | |
| 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- | 1,892.80- | 45,447.64- |
| | Total Assets | 1,497,312.26 | 441,535.04- | 1,055,777.22 |
| Liabilities | | | | |
| 9510 | Accts Payable (prior Year) | 366,182.99 | 252,121.99- | 114,061.00 |
| 9518 | A/p Charter/district | 20,977.00 | 20,977.00- | |
| 9555 | Unemployment Ins Liability | 2,592.81 | 1,000.29- | 1,592.52 |
| 9556 | Workers Comp Ins Liability | 1,244.00 | 3,804.00- | 2,560.00- |
| 9570 | Blue Cross Clearing | | 206.24- | 206.24- |
| 9571 | Kaiser Insurance Clearing | | 18,012.04- | 18,012.04- |
| 9573 | Dental Insurance Clearing | | 1,933.54- | 1,933.54- |
| 9575 | Life Insurance Clearing | | 360.93 | 360.93 |
| 9577 | Other H&w Insurance Clearing | | 258.15- | 258.15- |
| | Total Liabilities | 390,996.80 | 297,952.32- | 93,044.48 |
| | Calculated Fund Balance | 1,106,315.46 | 143,582.72- | 962,732.74 |
| Beginning Fund Balance | | | | |
| 9791 | Beginning Balance | 1,106,315.46 | | 1,106,315.46 |
| | Beginning Fund Balance Proof | .00 | 143,582.72- | 143,582.72- |
| Change in Fund Balance - Excess Revenues (Expenditures) | | | (143,582.72) | |

Memo Only - Ending Fund Balance Accounts

| | Adopted | Revised |
|---------------------------|-----------------------------|--------------|
| Reserves | | |
| 9720 | Reserve For Encumbrances | 1,091,255.06 |
| Other Designations | | |
| 9790 | Undesignated/unappropriated | 1,227,515.00 |

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 12, Starting Period = 1, Ending Account Period = 8, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

| Fund 62 - Charter - Non Profit Corp | | Fiscal Year 2022/23 Through February 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 | | 1,949,000.49 | 1,802,824.51 | 51.95 |
| B. Expenditures | 3,586,030.00 | 3,630,626.00 | 1,091,255.06 | 2,092,583.21 | 446,787.73 | 57.64 |
| C. Subtotal (Revenue LESS Expense) | 24,737.00 | 121,199.00 | | 143,582.72- | 1,356,036.78 | |
| D. Other Financing Sources and Uses | | | | | | |
| Sources | | | | | | |
| LESS Uses | | | | | | |
| E. Net Change in Fund Balance | 24,737.00 | 121,199.00 | | 143,582.72- | 1,356,036.78 | |
| 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 | | 962,732.74 | | |
| *Components of Ending Fund Balance | | | | | | |
| Legally Restricted (9740) | | | | | | |
| Other Designations (9780) | | | | | | |
| Undesig/Unapprop (9790) | 998,434.00 | 1,227,515.00 | | | | |
| Other | | | | 1,091,255.06 | | |

Executive Director Report, Justin Tomola

March 9, 2023 Board Meeting

Enrollment and Attendance

- KG: 16, 96% (MA)
- KG: 16, 94% (RRT)
- 1st: 28, 98%
- 2nd: 27, 95%
- 3rd: 30, 96%
- 4th: 27, 95%
- 5th: 24, 98%
- 6th: 30, 95%
- 7th: 24, 95%
- 8th: 25, 94%
- Total: Enrolled 249, 96%
(247 ADA)

*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)

====

34 students

Notes from the desk of Casey Wilson our Enrollment Coordinator:

Amazing effort from the Enrollment Team where we have a marketing/PR in Heather Bleasdale and Shelly who is an experienced mentor who both also help with tours.

Events Update:

- The Enrollment Fair was a success, especially on such a cold, rainy day! About 84 people attended out of 150 RSVP's
- The Enrollment Team is creating a plan to add once a month tours. This will have us in alignment with area schools. The intent is to continue to add to wait lists thereby building resiliency in the event that people decline offers.

Lottery Update:

- 101 total applicants received
 - a few applicants withdrew
 - I removed 2 out of state applicants who did not respond to my emails or update to a CA address
- 98 included in lottery
 - 6 Post April TK wait list applicants (students younger than government funded cut-off)
 - 92 applicants graphed below

Lottery Chart for 23/24 school year

| As of 3/7 | Students Returning | Max Capacity | Openings | Applications Received | Offers Extended | Waitlist | To Be Filled |
|-----------|--------------------|--------------|----------|-----------------------|-----------------|----------|--------------|
| K2 | 0 | 14 | 14 | 27 | 14 | 13 | 0 |
| K1 | 11 | 30 | 19 | 18 | 18 | 0 | 1 |
| First | 25 | 30 | 5 | 5 | 5 | 0 | 0 |
| Second | 28 | 30 | 2 | 10 | 2 | 8 | 0 |
| Third | 27 | 30 | 3 | 8 | 2 | 6 | 0 |
| Fourth | 30 | 30 | 0 | 8 | 0 | 8 | 0 |
| Fifth | 27 | 30 | 3 | 5 | 3 | 2 | 0 |
| Sixth | 24 | 30 | 6 | 3 | 3 | 0 | 3 |
| Seventh | 30 | 30 | 0 | 6 | 0 | 6 | 0 |
| Eighth | 24 | 24 | 0 | 2 | 0 | 2 | 0 |
| | | | | | | | |
| Total | 226 | 278 | 52 | 92 | 47 | 45 | 4 |

Kindergarten space can be run by running the second lottery, or backfilled with TK
3 openings - 2 offers = 1 spot pending mid year enrollment

Thank you to the enrollment team for a great School Tour season!

Lottery Offer/Process

- Once Lotterease selects applicant for admission the parent has 7 days to accept or decline the "offer"
- If the parent doesn't accept the registration offer by the deadline (or) chooses to decline the offer, Lotterease automatically moves to the next name on the waitlist and extends an offer
- If the parent accepts the offer they're sent a second email with the SchoolWise online registration link. The initial batch of offers have until March 22nd to complete their online registration packet.
- If the parent misses the SchoolWise registration deadline they are manually removed from Lotterease, and give up their offer. Lotterease moves to the next name on the waitlist.
- The Enrollment Coordinator can view the online registration process in SchoolWise to see the % complete for each offer.
- The Enrollment Coordinator will reach out to parents prior to March 22 to ensure they are on track to successfully complete their forms.
- The Office (Dori) verifies/validates registration information that the parent provided in SchoolWise (immunization and various other key pieces of data). When the data passes the validation process she sends an official "Welcome to Live Oak" email. These students are earmarked for placement at Live Oak.
- Interesting to note: Of the 14 TK offerings, only 2 had a birthdate in the new expanded Jan - April timeframe. The rest were June - December

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)

3/9 UPDATE: Some ideas include:

- Shared recess/playtime outside for like aged students
 - Homogeneous grouping in the classroom
 - Gardening activities together
 - Organized games
 - Sharing imagination play outside with Aide
 - Building their character with simple chores
 - Small groups with quiet places to play and build
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)

3/9 UPDATE:

- Yes, an ASP is essential to offer especially for working parents
- We are exploring program offerings

3. Will we expand the TK birth date range from 4/2 to 6/2? (for 23/24)
3/9 UPDATE: Yes, we will consider students with bdays beyond 4/2 for next year

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)

3/9 UPDATE:

- o Yes, our current goal is to plan to at least double our TK/K capacity to 28-30 students for the 23/24 school year.

5. Do we move TK/K ASP to the ASP room? Do we use both Kinder rooms? (for 23/24)

3/9 UPDATE: If we are able to double the TK/K ASP program to 28 - 30 students, then using both K rooms seems like the best option.

Questions still on the table:

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)

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.

3/9 Update: If anyone would like a copy of the County wide YTS data, please email me and I'll send it to you.

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.

- **3/9 Update:** This is scheduled for 4/13. See ParentSquare posts for more information and to keep up to date with further information.
- 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.
 - **3/9 Update:** Initial meetings have been met and follow up meetings with key players will happen after the auction.

3/9 Update: Working with the Class Coordinators on this and figuring out the dancing and who plays music for each other. We still need to figure out the volunteer efforts

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.

3/9 Update: Have held an additional training session. Kim is demoing as an employee student and in the process of taking the trainings for understanding user experience. We are still on schedule to launch in 23/24. We are on the cusp of swapping Redrover for Subzz.

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.

3/9 Update: Board approved the calendar. [You can access the calendar here.](#)

Academics: Per our new practices and agreements of providing students opportunities to share what they know, we have added benchmark assessments to our rhythm. Faculty have agreed to dedicate about two hours three times a year to proctor benchmark assessments for ELA and Math. We are currently in our third assessment cycle. We anticipate completing this cycle before Spring Break.

3/9 Update: We participated in a bay area collaborative staff meeting on 2/16 with NCS, SICS, and SunRidge schools. Grade level teams and Specialty teachers had the opportunity to discuss and share within a small group meeting. The concept was half meet and greet and the other half was to share about agreed upon topics within your specific group. We agree that it was a good idea and that it would be helpful to continue with the intention to gather early in the school year, next fall.

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.

3/9 Update: CAASPP is scheduled for April 23 to May 27. This includes make ups.

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, January 3, February 3, and March 0.



Live Oak Charter School

Second Interim Report

July 1, 2022 through January 31, 2023

March 9, 2023 Board Meeting

Table of Contents

2022-23 Second Interim Report

| | |
|--|---------|
| Budget Narrative and General Fund Analysis | 3 – 8 |
| SACS Certification Page for Interim Report | 9 |
| Board Financial Report (3/9/23) – incl MYP | 10 – 15 |
| Balance Sheet as of 1/31/23 [Fiscal 13] | 16 – 17 |
| FCMAT LCFF Calculator v23.2c – Summary | 18 – 20 |
| Second Interim Report – SACS Forms/Reports | 21 – 31 |

Budget Narrative and General Fund Analysis

The purpose of this Interim Report is to determine changes in the financial status of Live Oak Charter School (LOCS) that will require budget updates as well as ascertain that the School will be able to meet its financial obligations during this budget year as well as the following two years. Interim budget reports provide a picture of a charter school's financial condition during the fiscal year. The Governing Board of a charter school certifies the charter's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through the end of the fiscal year.

The School's administration prepared the Second Interim Budget revision based on the best information available and/or known at the time including actual financial results through February 28, 2023. For purposes of the Second Interim Report actual results will be reported through January 31, 2023 as required by statute. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" (Feb 2022) published by the California County Superintendents Educational Services Association (CCSESA-BASC) and other guidance provided by the Sonoma County Office of Education (SCOE). Additional guidance was provided by budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC), and School Services of California (SSC).

Significant Changes Since the First Interim Financial Report and Other Updates

State Budget:

- In January, Governor Newsom released the preliminary 2023–24 Budget which begins the six-month process of enacting a new state spending plan, which culminates in the final state budget due in June 2023. The Governor's 2023–24 budget proposal for LCFF Funding includes fully funding Department of Finance estimates for cost of living adjustments (COLA) of 8.13% in 2023-24 and 3.54% for 2024-25. The final COLA will vary based on actual economic results.
- The budget assumes a general slowing of the economy but proposes to insulate ongoing school funding by proposing cuts or funding delays of one-time education funding and cutting other areas of the state budget. The state revenue forecast assumed in the budget assumes only slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024 which would likely result in additional cuts to education. In general, advocacy groups are advising caution and maintenance of adequate reserve levels in this economic environment.
 - Arts, Music, and Instructional Materials Discretionary Block Grant (AMIM Grant): The governor has proposed an approximate 33% cut in the 22-23 AMIM Grant which was already approved by the legislature and would require further legislative action to enact. SCOE has informed schools that the CDE will send 100% of the allocation for 22-23 but recommends that schools hold a third of the funds for a possible reduction.
- Transitional Kindergarten Expansion: The budget includes funding to continue the expansion of transitional kindergarten at a 12:1 student-to-adult ratio for TK or mixed TK-K classes (24 student class size with current staffing). While it is not expected owing to current economic forecasts, should the final budget include additional funding, this ratio could be further reduced to 10:1 (20 student class size) for 23-24.
- There were several other proposed changes which generally do not affect charter schools or

schools who do not receive LCFF Concentration Grant funding, such as ours.

Proposition 28 (The Arts and Music in Schools – Funding Guarantee and Accountability Act):

- The passage of this Act was the impetus for the proposed cuts in the AMIM Grant. 70% of the funding is based on total prior-year enrollment and 30% of the funding is based on prior-year low-income student enrollment. CSDC estimates funding for 23-24 at \$109 per student plus \$77 per low-income student.

Enrollment, Attendance, and ADA:

- Enrollment (funded): Enrollment at the beginning of the school year was 255 students and has declined to 249 as of the end of Attendance Period 7 (2/24/23). Enrollment on Census Day was 251 as reported to CalPADS in October. The school has enrolled two additional TK students who do not qualify for funding per current TK age ranges; these students are not included in the above counts.
- Attendance/ADA Rate: Primarily owing to a 'tri-demic' of Covid, Flu, and RSV (respiratory virus) starting in October and gaining steam through December the school is currently experiencing its lowest attendance rate (92.69% through 2/24/23) in many years, below the LCAP goal of 93%. This is a general trend seen across California in 22-23.

Budget Planning Factors and Assumptions

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

| Planning Factors / Assumptions | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|--|--------------|---------------|--------------|--------------|--------------|
| Statutory COLA (DOF) | 1.70% | 6.56% | 8.13% | 3.54% | 3.31% |
| Funded/Estimated COLA | 5.07% | 13.26% | 8.13% | 3.54% | 3.31% |
| STRS Employer Rates | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% |
| PERS Employer Projected Rates | 22.91% | 25.37% | 27.00% | 28.10% | 28.80% |
| Unemployment Insurance Rate | 0.50% | 0.50% | 0.20% | 0.20% | 0.20% |
| Lottery – Unrestricted per ADA | \$163.00 | \$170.00 | \$170.00 | \$170.00 | \$170.00 |
| Lottery – Prop. 20 per ADA | \$65.00 | \$67.00 | \$67.00 | \$67.00 | \$67.00 |
| Mandated Block Grant: Charter K-8 / ADA | \$17.21 | \$18.34 | \$19.83 | \$20.53 | \$21.21 |
| Enrollment | 261 | 251 | 260 | 268 | 268 |
| ADA | 252.37 | 232.87 | 249.07 | 256.74 | 256.74 |
| Certificated Emp FTE * | 13.97 | 15.93 | 15.90 | 15.90 | tbd |
| Classified Emp FTE | 13.07 | 13.08 | 12.96 | 12.96 | tbd |
| Total Emp FTE | 27.04 | 29.01 | 28.86 | 28.86 | tbd |
| Average Annual Projected Salary Increase | 2.5%-3.4% | 4.0% | 1.5%-3.0% | 3.0%-5.5% | tbd |
| * excludes CE employees on paid LOA | | 1.00 | | | |

22-23 Revised Operating Budget and MYP (variances vs 1st Interim unless otherwise noted)

- 22-23 Revenue and Expense estimates were updated to reflect changes based on known changes to date. Areas where we expect to come in under budget but do not have clear confidence have not been updated allowing for a fair bit of additional contingency for unexpected situations or expenditures. Details are documented in the relevant sections which follow.
- Projections for the 23-24 and 24-25 MYP were updated based on the best information available at the time of this report.

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

- Overall, we are estimating 22-23 revenues to be \$90.4K lower (-2.4%) than forecast at 1st Interim.
- LCFF Revenue (-\$59.1K)
 - Enrollment / ADA
 - As discussed above, funded school enrollment has declined from 255 at the start of the year to 249 as of 2/24/23. The school has recently concluded its spring lottery for the upcoming year and is encouraged by the results. Preliminary indications are that the lottery results will allow the school to meet or exceed its current 23-24 enrollment projection included in this report.
 - As discussed above, attendance rate is at its lowest rate in many years (92.69% through 2/24/23). The school expects attendance rate to rebound to prior levels through the spring and into the next fiscal year.
 - As a result of the above two factors, the school has further lowered its 22-23 ADA projection to match what has been recorded through 2/24/23 (232.87) which is 6.08 ADA below 1st Int and 23.88 below the June budget.
 - MYP Enrollment/ADA: The projections are unchanged from the 1st Interim. The school will continue to closely monitor enrollment trends and attendance rates and update projections as needed at each reporting period.
- Federal Revenue (+\$0.8K) is due to a slight increase in Title I allocation.
- Other State Revenue (-\$43.2K):
 - Proposed 33% reduction to the 22-23 AMIM Grant included in the governor's January budget proposal (-\$56.0K).
 - +\$13.4K increase in Universal PreK Planning Grant funding per the latest CDE allocation plan.
 - The school has included estimated amounts (per CSDC) for Prop 28 Arts & Music funding beginning in 23-24 in the MYP
- Local Revenue (+\$11.1K)
 - The school has adjusted local revenues based on amounts received to date and running rates.
 - MYP is unchanged from 1st Interim.

Expenditures

- Overall the school is forecasting a slight +\$18.7K increase (0.05%) in expenses vs 1st Interim

- Salaries and Benefits (+\$12.4K): the school has updated this estimate based on current staffing levels and running rates. In particular, substitute teacher costs are running higher than previously forecast.
- Services/Other Operating Expenses (-\$6.3K) primarily driven by increases in internet service costs (+\$2.5K) and SCOE IT costs (+\$2.2K); audit costs (+\$1.4K) and other site operating costs (+\$1.0K).
- MYP: Staffing levels/costs and operating cost assumptions remain relatively unchanged from 1st Interim with the exception of updated PERS rates and the addition of an escalation factor for some cost categories. It should be noted that there are several non-recurring/one-time costs in 22-23 which do not recur in the MYP period making overall MYP expenditures appear less than one would assume applying a straight COLA.

Surplus/Deficit

The bottom line impact of the above changes on FY 22-23 is a revised budget surplus of \$12.1K. This is a -\$109.1K decrease from the 1st Interim. The school expects to run deficits in 23-24 (-\$162.4K) and 24-25 (-\$158.9K) funded from reserves as it spends one-time revenues funded in prior periods. These levels are lower than projected at 1st Interim. With no more one-time funding expected after 22-23 and prior year restricted/one-time funds drawn down over the current MYP years, the school expects to return to a break-even level of operations beginning in 25-26 and will reflect that in the upcoming 23-24 budget cycle.

Reserves

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

Surplus/Deficit and Fund Balance

Like all schools during this period, LOCS is working to manage the influx of one-time funds and increased short-term staffing increases with longer-term priorities and cost structure. With the challenges of operating in an environment of reduced enrollment and other operating challenges, the school's board and administration have revised the school's budget with the intent to still generate a net surplus over five-year period from 20-21 through the end of the MYP period (24-25) in order to maintain reserve levels at healthy levels while taking actions to bolster enrollment to improve the long-term sustainability of the school. LOCS is estimating the 2022-23 ending unrestricted net position to be \$908.7K or 24.9% of total 22-23 budgeted expenditures, equivalent to 2.99 months of

average expenditures. This is above the 5% minimum reserve requirement and above the GFOA and NORI recommended levels discussed above. The Unrestricted Net Position is expected to decrease to a level of 20.7% by the end of 24-25, which is well above the 5% reserve for economic uncertainty threshold for all three years and within the minimum reserve goals set by the board.

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

| Account | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 7/1 Bud | 2022/23 1st Int | 2022/23 2nd Int | 22-23 2nd Int vs 1st Int | 2023/24 MYP | 2024/25 MYP |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-----------------------------|----------------|----------------|
| Surplus / (Deficit) | 185,085 | (172,523) | (193,327) | 314,729 | 302,666 | 24,737 | 121,199 | 12,088 | (109,111) | (162,380) | (158,898) |
| Beginning Fund Balance* | 667,537 | 852,623 | 680,095 | 488,921 | 803,650 | 1,007,960 | 1,106,315 | 1,106,315 | - | 1,118,403 | 956,023 |
| Surplus / (Deficit) | 185,085 | (172,523) | (193,327) | 314,729 | 302,666 | 24,737 | 121,199 | 12,088 | (109,111) | (162,380) | (158,898) |
| Ending Fund Balance | 852,622 | 680,100 | 486,768 | 803,650 | 1,106,315 | 1,032,697 | 1,227,514 | 1,118,403 | (109,111) | 956,023 | 797,126 |
| - Less: Net Investment in Capital As | (16,368) | (8,785) | (7,028) | (5,271) | (8,560) | (5,722) | (5,722) | (5,722) | - | (2,884) | (1,802) |
| - Less EFB Restricted | (173,327) | (176,317) | | (11,067) | (128,859) | (62,900) | (260,360) | (204,033) | 56,327 | (49,309) | (15,738) |
| Unrestr EFB / Net Position | 662,927 | 494,998 | 479,740 | 787,312 | 968,897 | 964,076 | 961,432 | 908,649 | (52,784) | 903,831 | 779,585 |
| % of Total Expenditures | 23.0% | 14.8% | 15.3% | 29.8% | 30.7% | 26.9% | 26.5% | 24.9% | -1.6% | 24.5% | 20.7% |
| # Mos Avg Exp | 2.76 | 1.77 | 1.84 | 3.57 | 3.68 | 3.23 | 3.18 | 2.99 | (0.19) | 2.95 | 2.48 |
| Memo: Restr Prop 39 Income/Exp | 173,327 | - | (173,327) | | | | | | | | |
| Surplus / (Deficit) Excl Prop 39 | 11,758 | (172,523) | (20,000) | | | | | | | | |
| Memo 1: Surplus/Deficit 1st Interim | | | | | | | | 121,199 | | (254,222) | (224,667) |
| 2nd Int vs 1st Int V\$ | | | | | | | | (109,111) | | 91,842 | 65,769 |
| Cumulative Surplus/Deficit Variance vs 1st Int | | | | | | | | | | | 48,500 |
| Memo 2: Cumulative Surplus / (Deficit) - 8 Yr Period: 17-18 through 24-25 | | | | | | | | | | | |
| 3 Yrs: 17-19 | | | (180,765) | | | | | | | | |
| 5 Yrs: 20-25 | | | | | | | | | | | 308,205 |
| 8 Yrs: 17-25 | | | | | | | | | | | 127,439 |

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

Cash Flow / Working Capital

As of January 31, 2023, the school had a cash balance of \$1,060,815, equivalent to 3.49 months of average expenditures. Taking into account the cumulative forecasted surplus/deficit for the three year MYP period (-\$309.2K) the school would still expect to have a cash balance in the range of \$751.6K at the end of year three MYP period (~2.39 months of avg exp) which is more than sufficient to cover the standard variances in flows of revenue and expenditures in the course of normal operations. Should the state announce budget cuts, deferrals, or other deviations from standard funding years the school will prepare a more detailed analysis of cash flows to ensure that the school has sufficient cash reserves to meet its expenditure and reserve obligations. In general, over the course of a normal year cash flow variances do not exceed ~1.1 months of average expenditures. As long as the school is above that level of cash balance, it will be able to meet its ongoing obligations.

Overall Fiscal Condition of the School / Certification

With the steps the school has taken to achieve the budget positions presented in this report, the Live Oak Charter School is financially sustainable across the MYP period. As discussed throughout this report, the school continues to take steps to operate within the means granted by federal, state, and local sources of income and achieve a cost structure that is sustainable within these limits. Should school efforts designed to bolster enrollment and attendance rate over the next few years not yield

the necessary results or other funding sources/opportunities arise to fill in the gaps, the school will need to relook its projected cost structure. However, for the MYP period the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

Charter Number: _____ 49-70854-6119036 _____

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official
(Original signature required)

Printed Name: Justin Tomola Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

John Azzizzi

Name

Finance Manager

Title

707-244-9203

Telephone

john.azzizzi@liveoakcharter.org

E-mail Address

Live Oak Charter School

2022-23 2nd Interim Budget & MYP

| Obj | Account | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 7/1 Bud | 2022/23 1st Int | 2022/23 2nd Int | 22-23 2nd I vs 1st I | 2023/24 MYP | 2024/25 MYP |
|----------------------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|----------------------|-------------|-------------|
| BAL | Beginning Fund Balance | 667,537 | 852,623 | 680,095 | 488,921 | 803,650 | 1,007,960 | 1,106,315 | 1,106,315 | - | 1,118,403 | 956,023 |
| REVENUE | | | | | | | | | | | | |
| 8011 | LCFF: State Aid | 671,143 | 856,064 | 893,586 | 718,194 | 775,924 | 1,072,595 | 923,944 | 903,670 | (20,274) | 1,051,696 | 1,123,401 |
| 8012 | LCFF: EPA | 91,869 | 55,532 | 55,754 | 55,754 | 83,072 | 51,350 | 62,471 | 61,289 | (1,182) | 179,678 | 232,276 |
| 8019 | LCFF: PY Adjustments | 56,588 | 271 | (5,493) | 65,905 | (243) | - | - | - | - | - | - |
| 8019 | EPA,PY Adj | - | - | 5,627 | - | - | - | - | - | - | - | - |
| 8096 | In Lieu Of Property Tax | 1,433,177 | 1,374,109 | 1,425,089 | 1,602,810 | 1,409,440 | 1,442,893 | 1,464,300 | 1,426,634 | (37,666) | 1,541,139 | 1,604,326 |
| 8096 | In Lieu Of Property Tax - PY Adj | - | 9,289 | 1,202 | (65,904) | - | - | - | - | - | - | - |
| LCFF LCFF Income | | 2,252,777 | 2,295,265 | 2,375,765 | 2,376,759 | 2,268,193 | 2,566,838 | 2,450,715 | 2,391,593 | (59,122) | 2,772,513 | 2,960,003 |
| Fed Other Federal Revenue | | - | - | - | 184,928 | 210,636 | 16,500 | 20,474 | 21,242 | 768 | 21,242 | 21,242 |
| 8550 | Mandated Cost Reimbursements | 45,978 | 56,034 | 4,681 | 4,700 | 4,798 | 383,668 | 4,628 | 4,628 | - | 4,618 | 5,271 |
| 8560 | State Lottery Revenue | 68,013 | 68,416 | 60,250 | 69,130 | 63,926 | 58,539 | 69,367 | 67,925 | (1,442) | 60,848 | 60,848 |
| 8590 | All Other State Revenues | 336,954 | 248,029 | (8,373) | 185,657 | 180,318 | 66,133 | 653,077 | 611,347 | (41,730) | 127,046 | 130,859 |
| State Other State Revenue | | 450,945 | 372,479 | 56,558 | 259,487 | 249,042 | 508,340 | 727,072 | 683,900 | (43,172) | 192,512 | 196,978 |
| 8634 | Food Services Revenue | - | - | 9,760 | 108 | - | - | - | - | - | - | - |
| 8660 | Interest Income | 11,024 | 12,126 | 10,758 | 10,034 | 7,620 | 6,000 | 7,500 | 14,000 | 6,500 | 6,000 | 6,000 |
| 8677 | Interagency Svcs Between LEA's | - | 89,582 | 92,856 | 93,640 | 109,751 | 126,269 | 126,269 | 126,269 | - | 132,580 | 139,210 |
| 8689 | All Other Fees-AfterCare Program | 115,769 | 137,902 | 107,007 | 1,369 | 96,223 | 69,120 | 69,120 | 77,248 | 8,128 | 61,946 | 81,185 |
| 8699 | All Other Local Revenues | 235,510 | 272,453 | 284,295 | 31,274 | 521,918 | 317,700 | 350,675 | 347,175 | (3,500) | 332,700 | 207,500 |
| 8980 | Contribute From Unstrctcd Rev | - | - | - | - | - | - | - | - | - | - | - |
| Local Local Revenue | | 362,303 | 512,063 | 504,676 | 136,425 | 735,512 | 519,089 | 553,564 | 564,692 | 11,128 | 533,226 | 433,895 |
| REV | Total Revenue | 3,066,025 | 3,179,807 | 2,936,999 | 2,957,600 | 3,463,383 | 3,610,767 | 3,751,825 | 3,661,427 | (90,398) | 3,519,493 | 3,612,118 |
| EXPENDITURES | | | | | | | | | | | | |
| 1100 | Teachers' Salaries - Regular | 732,925 | 769,030 | 763,524 | 772,985 | 925,204 | 1,025,863 | 1,116,807 | 1,088,520 | (28,287) | 1,093,391 | 1,125,907 |
| 1130 | Teachers' Extra Assignmnt/Stipends | 8,000 | 12,300 | 10,000 | 23,100 | 7,449 | 15,800 | 10,800 | 10,800 | - | 10,800 | 10,800 |
| 1148 | Teacher Substitutes | 14,809 | 16,726 | 5,640 | 270 | 13,460 | 8,000 | 26,000 | 58,400 | 32,400 | 8,000 | 8,000 |
| 1300 | Cert Suprvrs' & Admins' Sal | 115,000 | 121,000 | 110,000 | 111,760 | 123,500 | 130,070 | 130,070 | 130,070 | - | 134,400 | 138,900 |
| 1xxx | Total Certificated Salaries | 870,734 | 919,056 | 889,164 | 908,115 | 1,069,613 | 1,179,733 | 1,283,677 | 1,287,790 | 4,113 | 1,246,591 | 1,283,607 |
| 2100 | Instructional Aides' Salaries | 189,350 | 233,569 | 230,112 | 157,581 | 113,484 | 191,734 | 143,432 | 143,432 | - | 169,112 | 176,681 |
| 2130 | Classified Stipends | - | 1,150 | 1,500 | 5,100 | 2,000 | - | 600 | 2,500 | 1,900 | - | - |
| 2148 | Instr Aides Subs - Schl Bus | 4,349 | 4,641 | 1,428 | - | 510 | 500 | 500 | 500 | - | 500 | 500 |
| 2199 | Instr Aides Oth Miscellaneous | 12,533 | 21,243 | 8,895 | 702 | 2,556 | 4,000 | 2,800 | 2,800 | - | 4,000 | 4,000 |
| 2220 | Classfd Hrlly Operations/Custodial | 5,543 | 5,460 | 3,549 | - | - | - | - | - | - | - | - |
| 2300 | Classified Director | - | 106,500 | 110,000 | 111,760 | 122,000 | 135,650 | 135,650 | 135,650 | - | 140,450 | 145,350 |
| 2400 | Clerical & Office Salaries | 156,443 | 172,256 | 161,022 | 160,320 | 207,203 | 248,773 | 242,730 | 242,730 | - | 254,705 | 262,371 |
| 2499 | Clerical&office Other Misc. | - | - | - | - | 422 | - | 3,000 | 4,000 | 1,000 | - | - |
| 2900 | Other Classified Salaries | 319,923 | 326,254 | 244,768 | 138,307 | 204,520 | 157,914 | 169,998 | 169,998 | - | 125,569 | 130,330 |
| 2960 | Student Workers | - | 619 | - | - | - | - | - | - | - | - | - |
| 2999 | Other Class Sals Other Misc. | 38,571 | 24,540 | 3,597 | - | 1,588 | 3,350 | 3,350 | 4,150 | 800 | 3,350 | 3,350 |
| 2xxx | Total Classified Salaries | 726,712 | 896,232 | 764,870 | 573,770 | 654,283 | 741,921 | 702,060 | 705,760 | 3,700 | 697,686 | 722,582 |
| 3101 | Benefits - Strs / Certificated | 115,532 | 137,238 | 139,446 | 134,503 | 167,159 | 197,940 | 216,135 | 216,920 | 785 | 199,067 | 205,065 |
| 3201 | Benefits - Pers / Certificated | 10,290 | 12,483 | 13,769 | 14,683 | 16,798 | 36,380 | 35,933 | 35,933 | - | 51,497 | 51,652 |
| 3202 | Benefits - Pers / Classified | 96,282 | 143,461 | 145,646 | 114,488 | 136,015 | 188,223 | 165,455 | 166,394 | 939 | 174,192 | 187,841 |
| 3311 | Benefits - OASDI/ Certificated | 4,031 | 4,365 | 6,343 | 4,068 | 4,224 | 7,465 | 7,547 | 7,547 | - | 12,670 | 13,018 |

| Obj | Account | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 7/1 Bud | 2022/23 1st Int | 2022/23 2nd Int | 22-23 2nd I vs 1st I | 2023/24 MYP | 2024/25 MYP |
|-------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|
| 3312 | Benefits - OASDI/ Classified | 43,765 | 53,833 | 45,491 | 33,517 | 38,731 | 44,419 | 41,727 | 41,956 | 229 | 43,257 | 44,800 |
| 3331 | Benefits - Medicare / Cert. | 11,886 | 12,556 | 12,055 | 12,335 | 14,846 | 16,122 | 17,421 | 17,481 | 60 | 18,076 | 18,612 |
| 3332 | Benefits - Medicare / Class. | 10,261 | 12,688 | 10,639 | 7,885 | 9,059 | 10,388 | 9,758 | 9,811 | 53 | 10,116 | 10,477 |
| 3401 | H & W Benefits - Certificated | 162,303 | 149,682 | 155,188 | 149,532 | 193,195 | 225,715 | 233,669 | 235,769 | 2,100 | 235,064 | 228,218 |
| 3402 | H & W Benefits - Classified | 83,093 | 102,282 | 94,042 | 83,379 | 80,656 | 105,117 | 72,896 | 73,196 | 300 | 85,871 | 85,871 |
| 3501 | Benefits - SUI / Certificated | 791 | 1,920 | 690 | 1,398 | 4,864 | 6,058 | 6,006 | 6,026 | 20 | 2,993 | 3,067 |
| 3502 | Benefits - SUI / Classified | 354 | 439 | 367 | 522 | 2,969 | 3,583 | 3,366 | 3,384 | 18 | 1,395 | 1,445 |
| 3601 | Benefits - Wcomp/ Certificated | 17,237 | 15,247 | 13,324 | 13,051 | 18,149 | 15,573 | 16,944 | 16,998 | 54 | 18,076 | 20,538 |
| 3602 | Benefits - Wcomp/ Classified | 14,390 | 14,787 | 11,320 | 8,205 | 11,057 | 9,794 | 9,267 | 9,316 | 49 | 10,116 | 11,561 |
| 3xxx | Total Benefits | 570,215 | 660,981 | 648,321 | 577,566 | 697,722 | 866,777 | 836,124 | 840,731 | 4,607 | 862,390 | 882,165 |
| 1-3 | Total Salary & Benefits | 2,167,661 | 2,476,269 | 2,302,355 | 2,059,450 | 2,421,619 | 2,788,431 | 2,821,861 | 2,834,281 | 12,420 | 2,806,667 | 2,888,354 |
| | Memo: % of Total Expenditures | 75.2% | 73.9% | 73.6% | 77.9% | 76.6% | 77.8% | 77.7% | 77.7% | -0.1% | 76.2% | 76.6% |
| 4110 | Textbooks | 860 | 5,141 | 135 | - | - | 500 | 6,050 | 6,050 | - | 6,500 | 6,598 |
| 4210 | Books Other Than Textbooks | 1,540 | 2,131 | 2,391 | 860 | 1,100 | 1,500 | 1,500 | 1,500 | - | 1,523 | 1,546 |
| 4300 | Materials & Supplies | 20,526 | 910 | 19,469 | 924 | 144 | 2,500 | 2,500 | 2,500 | - | 2,538 | 2,576 |
| 4310 | Instructional Mat'ls & Supplies | 27,244 | 28,674 | 16,212 | 13,974 | 17,016 | 25,950 | 25,950 | 25,950 | - | 26,341 | 26,734 |
| 4340 | Computer Software & Related Exp | 12,195 | 11,006 | 1,199 | 1,601 | 475 | 600 | 600 | 600 | - | 609 | 618 |
| 4350 | Office Supplies | 6,346 | 7,734 | 3,521 | 2,182 | 4,184 | 5,500 | 5,500 | 5,500 | - | 5,583 | 5,667 |
| 4353 | Duplicating Costs | 895 | 3,729 | 419 | 168 | - | - | - | - | - | - | - |
| 4370 | Custodial Supplies | 4,581 | 3,373 | 3,800 | 528 | 5,302 | 5,700 | 5,700 | 5,700 | - | 5,786 | 5,873 |
| 4390 | Other Supplies | 42,144 | 85,661 | 23,632 | 20,575 | 45,189 | 27,750 | 27,750 | 27,750 | - | 28,169 | 28,592 |
| 4400 | Non-capitalized Equipment | 4,098 | 6,541 | 4,798 | 35,488 | 11,890 | 12,000 | 12,000 | 12,000 | - | 19,000 | 8,000 |
| 4710 | Food Purchases - Nutrition Prgms | 1,540 | 2,131 | 9,990 | 253 | 568 | 550 | 550 | 550 | - | 575 | 600 |
| 4xxx | Total Books and Supplies | 120,429 | 154,900 | 85,566 | 76,553 | 85,868 | 82,550 | 88,100 | 88,100 | - | 96,624 | 86,804 |
| 5200 | Training, Travel, & Conferences | 22,447 | 9,943 | 16,739 | 4,646 | 9,582 | 17,600 | 18,600 | 18,600 | - | 18,646 | 15,092 |
| 5300 | Dues & Memberships | 4,545 | 3,279 | 3,270 | 3,425 | 855 | 3,500 | 3,500 | 3,500 | - | 3,553 | 3,606 |
| 5450 | Insurance Costs (Prop&Liab) | 12,175 | 12,411 | 14,928 | 21,520 | 24,796 | 29,760 | 27,538 | 27,538 | - | 35,710 | 42,850 |
| 5520 | Electricity/Utilities | 30,011 | 27,257 | 28,375 | 15,883 | 35,780 | 36,000 | 36,000 | 36,000 | - | 37,440 | 38,940 |
| 5530 | Water | 12,605 | 10,460 | 15,894 | 15,515 | 16,963 | 16,500 | 16,500 | 16,500 | - | 17,160 | 17,850 |
| 5550 | Janitorial and Cleaning | | | | | 81,402 | 33,600 | 37,000 | 37,000 | - | 33,600 | 33,600 |
| 5560 | Waste Disposal | 4,583 | 5,630 | 4,431 | 4,080 | 7,550 | 8,000 | 8,000 | 8,000 | - | 8,200 | 8,410 |
| 5570 | Pest Control | | | | | 1,600 | 1,500 | 1,500 | 1,500 | - | 1,540 | 1,580 |
| 5590 | Other Site Operations | | | | | 5,455 | 4,500 | 4,500 | 5,500 | 1,000 | 5,583 | 5,667 |
| 5600 | Rentals And Leases | 195,652 | 203,789 | 195,578 | 160,673 | 188,664 | 210,208 | 192,058 | 192,058 | - | 216,983 | 222,463 |
| 5630 | Repairs | 5,018 | 22,163 | 204,671 | 474 | 4,796 | 7,500 | 7,500 | 7,500 | - | 7,613 | 7,727 |
| 5632 | Copier Repairs, Ops, & Maintenance | 3,513 | 2,349 | 1,179 | - | 352 | 500 | 500 | 500 | - | 508 | 516 |
| 5800 | Other Svcs & Oper Expenditures | 140,498 | 156,872 | 94,955 | 95,836 | 91,980 | 105,652 | 123,241 | 123,200 | (41) | 135,385 | 136,414 |
| 5817 | SCOE Data Processing Charges | 1,552 | 1,537 | 1,995 | 9,130 | 9,299 | 9,490 | 9,490 | 11,674 | 2,184 | 12,024 | 12,385 |
| 5818 | SCOE A/V Service | 95 | 950 | - | - | - | 950 | 950 | 950 | - | 964 | 978 |
| 5821 | Audit Costs | 6,092 | 6,525 | 10,710 | 12,050 | 13,264 | 12,500 | 14,500 | 15,900 | 1,400 | 15,750 | 16,223 |
| 5823 | Legal Costs | 2,752 | 46,048 | 5,520 | 3,226 | 2,059 | 5,000 | 5,000 | 5,000 | - | 5,000 | 5,000 |
| 5825 | Advertisement | 1,211 | 999 | 362 | 1,179 | 1,200 | 1,500 | 1,500 | 1,500 | - | 1,500 | 1,500 |
| 5830 | Professional/Consultant Svcs | - | 49,037 | - | 2,375 | - | 1,000 | 1,000 | - | (1,000) | 1,000 | 1,000 |
| 5860 | Other Employment Costs | - | 1,902 | 106 | 132 | - | 500 | 500 | - | (500) | 500 | 500 |
| 5862 | Fingerprinting Costs | 2,175 | 2,236 | 1,386 | 156 | 1,549 | 2,250 | 2,250 | 3,000 | 750 | 3,045 | 3,091 |
| 5911 | Telephone | 6,329 | 6,841 | 6,220 | 2,510 | 3,344 | 3,450 | 3,450 | 3,450 | - | 3,520 | 3,590 |

| | Actual | | | | Projection | | |
|--|------------|------------|------------|------------|----------------------|------------|------------|
| Enrollment Actual/Projection: (Note 1) | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 ⁻³⁾ | 23-24 | 24-25 |
| TK | 9 | 13 | 6 | 7 | 7 | 10 | 10 |
| K (1-yr & 2-yr) | 33 | 31 | 31 | 30 | 25 | 31 | 34 |
| 1 | 30 | 32 | 28 | 26 | 28 | 28 | 30 |
| 2 | 32 | 32 | 32 | 30 | 26 | 28 | 29 |
| 3 | 32 | 30 | 29 | 28 | 30 | 26 | 28 |
| 4 | 32 | 30 | 27 | 26 | 28 | 30 | 28 |
| 5 | 32 | 30 | 29 | 27 | 25 | 28 | 28 |
| 6 | 31 | 32 | 31 | 28 | 30 | 25 | 28 |
| 7 | 30 | 32 | 32 | 30 | 24 | 30 | 26 |
| 8 | 30 | 28 | 31 | 29 | 28 | 24 | 27 |
| Total Enrollment | 291 | 290 | 276 | 261 | 251 | 260 | 268 |

| | | | | | | | |
|---|--------|--------|-----|--------|--------|--------|--------|
| Actual/Projected ADA Rate (Note 2) | 95.71% | 95.83% | n/a | 95.86% | 92.69% | 95.80% | 95.80% |
|---|--------|--------|-----|--------|--------|--------|--------|

| ADA - LCFF Assumptions | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 |
|-----------------------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|
| Enrollment (CalPADS Fall 1) | 291 | 290 | 276 | 261 | 251 | 260 | 268 |
| Unduplicated Pupil # | 49 | 60 | 66 | 58 | 58 | 58 | 58 |
| - % (One-Yr) | 16.8% | 20.7% | 23.9% | 22.22% | 23.11% | 22.31% | 21.64% |
| ADA Actual / Estimate | | | | | | | |
| TK | | | | 6.47 | 6.58 | 9.58 | 9.58 |
| | | | 19-20 P2 | | | | |
| TK-3 | 131.78 | 132.64 | 132.64 | 117.52 | 108.58 | 117.83 | 125.50 |
| 4-6 | 90.73 | 89.16 | 89.16 | 78.36 | 76.56 | 79.51 | 80.47 |
| 7-8 | 55.32 | 56.97 | 56.97 | 56.49 | 47.73 | 51.73 | 50.77 |
| Total ADA - LCFF | 277.83 | 278.77 | 278.77 | 252.37 | 232.87 | 249.07 | 256.74 |

| | | | | | | | |
|-------------------------------------|--|--|--|--------|--------|-------|-------|
| Change/Variance: Total ADA vs Pr Yr | | | | -26.40 | -19.50 | 16.20 | 7.67 |
| % vs Pr Yr | | | | -9.47% | -7.73% | 6.96% | 3.08% |

Note 1: Actual counts and 22-23 Projection are as of CalPADS Census Day.

Note 2: Past actuals are from P-2 reporting; Attendance Rate includes Independent Study ADA; 22-23 is through Att Per 7 (2/24/23)

Note 3: Enrollment as of Census Day (10/5/22); ADA and Attendance Rate is through Att Per 7 (2/24/23)

22-23 2nd Interim Revised Budget & MYP

| Description | Object Code | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 7/1 Bud | 2022-23 1st Int | 2022-23 2nd Int | Var (\$) 2nd I vs 1st I | 2023-24 MYP | 2024-25 MYP |
|--|-------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-------------------------|-------------|-------------|
| A. REVENUES | ADA | 277.83 | 278.77 | 278.77 | 252.37 | 256.75 | 238.95 | 232.87 | (6.08) | 256.74 | 256.74 |
| 1. LCFF Sources | | | | | | | | | | | |
| State Aid - Current Year | 8011 | 856,064 | 893,586 | 718,194 | 796,152 | 1,072,595 | 923,944 | 903,670 | (20,274) | 1,051,696 | 1,123,401 |
| EPA State Aid - Cur Yr | 8012 | 55,532 | 55,754 | 55,754 | 50,474 | 51,350 | 62,471 | 61,289 | (1,182) | 179,678 | 232,276 |
| State Aid - Prior Years | 8019 | 271 | 134 | 65,905 | - | - | - | - | - | | |
| In-Lieu of Property Taxes | 8096 | 1,383,398 | 1,426,291 | 1,536,906 | 1,421,569 | 1,442,893 | 1,464,300 | 1,426,634 | (37,666) | 1,541,139 | 1,604,326 |
| Total LCFF Sources | | 2,295,265 | 2,375,765 | 2,376,759 | 2,268,195 | 2,566,838 | 2,450,715 | 2,391,593 | (59,122) | 2,772,513 | 2,960,003 |
| 2. Federal Revenues | | | | | | | | | | | |
| Title I (3010) | 8290 | | | 17,079 | 20,955 | 16,500 | 20,474 | 21,242 | 768 | 21,242 | 21,242 |
| ESSER II (3212) | 8290 | | | 54,076 | (97) | | | | - | | |
| ESSER III (3213) [80%] | 8290 | | | 6,608 | 90,303 | | | | - | | |
| ESSER III (3214) [20%] | 8290 | | | - | 24,228 | | | | - | | |
| COVID GEER (3215) | 8290 | | | 15,180 | - | | | | - | | |
| AB86 - ESSER II (3216) | 8290 | | | | 24,590 | | | | - | | |
| AB86 - GEER II (3217) | 8290 | | | | 5,644 | | | | - | | |
| AB86 - ESSER III (3218) | 8290 | | | | 16,030 | | | | - | | |
| AB86 - ESSER III LL (3219) | 8290 | | | | 27,633 | | | | - | | |
| P-EBT Local Admin Grnt (5810) | 8290 | | | | 614 | | | | - | | |
| ARP-HCY (5634) | 8290 | | | | - | - | - | - | - | | |
| COVID CRF (3220) | 8290 | | | 91,985 | - | - | - | - | - | | |
| Total Federal Revenues | | - | - | 184,928 | 209,900 | 16,500 | 20,474 | 21,242 | 768 | 21,242 | 21,242 |
| 3. Other State Revenues | | | | | | | | | | | |
| Mandate Block Grant | 8550 | 4,563 | 4,681 | 4,700 | 4,798 | 5,113 | 4,628 | 4,628 | - | 4,618 | 5,271 |
| State Lottery Unres (1100) | 8560 | 46,796 | 43,446 | 49,060 | 41,338 | 41,850 | 40,622 | 39,588 | (1,034) | 43,646 | 43,646 |
| State Lottery Prop20/Restr (6300) | 8560 | 18,689 | 14,255 | 21,297 | 16,485 | 16,689 | 16,010 | 15,602 | (408) | 17,202 | 17,202 |
| State Lottery Unres - PY (1100) | 8560 | 1,199 | 916 | (611) | (607) | | 8,188 | 8,188 | - | | |
| State Lottery Prop20/Restr - PY (6300) | 8560 | 1,732 | 1,633 | (617) | (280) | | 4,547 | 4,547 | - | | |
| One-Time Discretionary Grnt | 8550/90 | 51,471 | | | | 378,555 | | | - | | |
| Lrng Recvry EB Grant (7435) | 8590 | | | | | | 134,540 | 134,540 | - | | |
| A,M,& IM Block Grant (6762) | 8590 | | | | | | 168,098 | 112,121 | (55,977) | | |
| 21-22 ADA HH - Decl Enr Protection | 8590 | | | | | | 237,272 | 238,023 | 751 | | |
| Exp Lrng Opp Program (2600) | 8590 | | | | 50,000 | 65,293 | 87,327 | 87,390 | 63 | 94,381 | 97,213 |
| Univ PreK Planning Grant (6053) | 8590 | | | | 53,379 | | 25,000 | 38,433 | 13,433 | | |
| Educator Eff: FY21-26 (6266) | 8590 | | | | 64,768 | | | | - | | |
| Prop 28 Arts&Musc (tbd) | 8590 | | | | | | | | - | 31,825 | 32,806 |
| COVID Prop 98 (7420) | 8590 | | | 20,236 | - | | | | - | | |
| AB86-In-Person Instr (7422) | 8590 | | | 70,377 | 11,718 | | | | - | | |

22-23 2nd Interim Revised Budget & MYP

| Description | Object Code | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 7/1 Bud | 2022-23 1st Int | 2022-23 2nd Int | Var (\$) 2nd I vs 1st I | 2023-24 MYP | 2024-25 MYP |
|--|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|
| AB86-Exp Learning Opp (7425) | 8590 | | | 76,651 | (41) | | | | - | | |
| AB86-Exp Learning Opp (7426) | 8590 | | | 16,501 | - | | | | - | | |
| SB740 Facilities Grant-PY (6030) | 8590 | 217,971 | (14,111) | 1,024 | - | | | | - | | |
| CAASPP/ELPAC Testing | 8590 | 760 | 951 | 868 | 840 | 840 | 840 | 840 | - | 840 | 840 |
| Other Categorical Programs | 8590 | 29,298 | 4,787 | | | | | | - | | |
| Total Other State Revenues | | 372,479 | 56,558 | 259,487 | 242,398 | 508,340 | 727,072 | 683,900 | (43,172) | 192,512 | 196,978 |
| 4. Other Local Revenues | | | | | | | | | | | |
| Meal Program Income | 8634 | | 9,760 | 108 | - | - | - | - | - | - | - |
| Interest Income | 8660 | 12,126 | 10,758 | 10,034 | 7,000 | 6,000 | 7,500 | 14,000 | 6,500 | 6,000 | 6,000 |
| Consortium Fees (CBSC) | 8677 | 89,582 | 92,856 | 93,640 | 109,751 | 126,269 | 126,269 | 126,269 | - | 132,580 | 139,210 |
| AfterCare Revenue (CARE) | 8689 | 137,902 | 107,007 | 1,369 | 92,000 | 69,120 | 69,120 | 77,248 | 8,128 | 61,946 | 81,185 |
| Foundation Grant (0000-FUND) | 8699 | 226,265 | 225,848 | 3,387 | 970 | 305,200 | 305,200 | 305,200 | - | 305,200 | 180,000 |
| Foundation F-A-N (9038-FUND) | 8699 | 21,075 | 20,007 | | 20,458 | | 32,975 | 32,975 | - | 15,000 | 15,000 |
| Grants (9038) | 8699 | 8,934 | 20,000 | 17,591 | 15,630 | 2,500 | 2,500 | 2,500 | - | 2,500 | 2,500 |
| Library Grant/Donation (LIBR) | 8699 | 334 | 1,386 | - | - | | | | - | | |
| Music Grant/Donation (MUSC) | 8699 | | 2,050 | - | - | | | | - | | |
| RESIG Safety Grant (9090) | 8699 | | | - | - | - | - | - | - | - | - |
| Misc Revenue (incl WC ROI) | 8699 | 15,845 | 15,004 | 10,296 | 10,200 | 10,000 | 10,000 | 6,500 | (3,500) | 10,000 | 10,000 |
| PPP Proceeds (SPEC) | 8699 | | | - | 463,200 | | | | - | | |
| Total Local Revenues | | 512,063 | 504,676 | 136,425 | 719,209 | 519,089 | 553,564 | 564,692 | 11,128 | 533,226 | 433,895 |
| 5. TOTAL REVENUES | | 3,179,807 | 2,936,999 | 2,957,600 | 3,439,702 | 3,610,767 | 3,751,825 | 3,661,427 | (90,398) | 3,519,493 | 3,612,118 |
| Memo: LCFF Supplemental Revenue (incl in 8011) | | 93,259 | 90,930 | 93,259 | 96,635 | 109,885 | 105,127 | 104,795 | - | 118,336 | 125,307 |
| - LCFF Supp % | | | 3.98% | 4.08% | 4.45% | 4.47% | 4.52% | 4.62% | (332) | 4.51% | 4.47% |
| Memo: 1st Interim - Total Revenues | | | | | | | | 3,751,825 | | 3,400,019 | 3,504,012 |
| Variance 2nd Int vs 1st Int | | | | | | | | (90,398) | | 119,474 | 108,106 |
| Cumulative Variance 2nd Int - 3 yr MYP | | | | | | | | | | | 137,182 |

Balance Sheet

| 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 | 113,410.27- | |
| 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- | 1,892.80- | 45,447.64- |
| | Total Assets | 1,497,312.26 | 429,830.52- | 1,067,481.74 |
| 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 | 127,809.69- | 978,505.77 |
| Beginning Fund Balance | | | | |
| 9791 | Beginning Balance | 1,106,315.46 | | 1,106,315.46 |
| | Beginning Fund Balance Proof | .00 | 127,809.69- | 127,809.69- |
| Change in Fund Balance - Excess Revenues (Expenditures) | | | (127,809.69) | |

Memo Only - Ending Fund Balance Accounts

| Other Designations | Adopted | Revised |
|----------------------------------|------------|--------------|
| 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 | | 1,680,246.73 | 2,071,578.27 | 44.78 |
| B. Expenditures | 3,586,030.00 | 3,630,626.00 | | 1,808,056.42 | 1,822,569.58 | 49.80 |
| C. Subtotal (Revenue LESS Expense) | 24,737.00 | 121,199.00 | | 127,809.69- | 249,008.69 | |
| D. Other Financing Sources and Uses | | | | | | |
| Sources | | | | | | |
| LESS Uses | | | | | | |
| E. Net Change in Fund Balance | 24,737.00 | 121,199.00 | | 127,809.69- | 249,008.69 | |
| 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 | | 978,505.77 | | |
| *Components of Ending Fund Balance | | | | | | |
| Legally Restricted (9740) | | | | | | |
| Other Designations (9780) | | | | | | |
| Undesig/Unapprop (9790) | 998,434.00 | 1,227,515.00 | | | | |
| Other | | | | | | |

| Live Oak Charter (6119036) - 22-23 2nd Interim | | 2/28/2023 | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | |
| SUMMARY OF FUNDING | | | | | | | | | |
| General Assumptions | | | | | | | | | |
| COLA & Augmentation | 3.26% | 0.00% | 5.07% | 13.26% | 8.13% | 3.54% | 3.31% | 3.23% | |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| LCFF Entitlement | | | | | | | | | |
| Base Grant | \$2,177,255 | \$2,177,255 | \$2,072,608 | \$2,164,811 | \$2,503,555 | \$2,670,616 | \$2,759,071 | \$2,848,171 | |
| Grade Span Adjustment | 106,245 | 106,245 | 98,952 | 103,477 | 121,483 | 133,909 | 138,427 | 142,819 | |
| Supplemental Grant | 90,930 | 93,259 | 96,635 | 104,795 | 118,336 | 125,307 | 126,679 | 129,450 | |
| Concentration Grant | - | - | - | - | - | - | - | - | |
| Add-ons: Transitional Kindergarten | - | - | - | 18,510 | 29,139 | 30,171 | 31,170 | 32,176 | |
| Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid | \$2,374,430 | \$2,376,759 | \$2,268,195 | \$2,391,593 | \$2,772,513 | \$2,960,003 | \$3,055,347 | \$3,152,616 | |
| Miscellaneous Adjustments | - | - | - | - | - | - | - | - | |
| Economic Recovery Target | - | - | - | - | - | - | - | - | |
| Additional State Aid | - | - | - | - | - | - | - | - | |
| Total LCFF Entitlement | 2,374,430 | 2,376,759 | 2,268,195 | 2,391,593 | 2,772,513 | 2,960,003 | 3,055,347 | 3,152,616 | |
| LCFF Entitlement Per ADA | \$ 8,518 | \$ 8,526 | \$ 8,988 | \$ 10,270 | \$ 11,131 | \$ 11,529 | \$ 11,901 | \$ 12,279 | |
| Components of LCFF By Object Code | | | | | | | | | |
| State Aid (Object Code 8011) | \$ 893,704 | \$ 783,739 | \$ 754,947 | \$ 903,670 | \$ 1,051,696 | \$ 1,123,401 | \$ 1,157,954 | \$ 1,193,936 | |
| EPA (for LCFF Calculation purposes) | \$ 55,754 | \$ 55,754 | \$ 83,072 | \$ 61,289 | \$ 179,678 | \$ 232,276 | \$ 269,002 | \$ 305,863 | |
| <i>Local Revenue Sources:</i> | | | | | | | | | |
| Property Taxes (Object 8021 to 8089) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| In-Lieu of Property Taxes (Object Code 8096) | \$ 1,424,972 | \$ 1,537,266 | \$ 1,430,176 | \$ 1,426,634 | \$ 1,541,139 | \$ 1,604,326 | \$ 1,628,391 | \$ 1,652,817 | |
| <i>Property Taxes net of In-Lieu</i> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL FUNDING | 2,374,430 | 2,376,759 | 2,268,195 | 2,391,593 | 2,772,513 | 2,960,003 | 3,055,347 | 3,152,616 | |
| Basic Aid Status | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Excess Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| EPA in Excess to LCFF Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total LCFF Entitlement | 2,374,430 | 2,376,759 | 2,268,195 | 2,391,593 | 2,772,513 | 2,960,003 | 3,055,347 | 3,152,616 | |
| SUMMARY OF EPA | | | | | | | | | |
| % of Adjusted Revenue Limit - Annual | 16.13801139% | 82.74488538% | 73.31789035% | 42.11134218% | 42.11134218% | 42.11134218% | 42.11134218% | 42.11134218% | |
| % of Adjusted Revenue Limit - P-2 | 16.08698870% | 70.06785065% | 73.31789035% | 42.11134218% | 42.11134218% | 42.11134218% | 42.11134218% | 42.11134218% | |
| EPA (for LCFF Calculation purposes) | \$ 55,754 | \$ 55,754 | \$ 83,072 | \$ 61,289 | \$ 179,678 | \$ 232,276 | \$ 269,002 | \$ 305,863 | |
| EPA, Current Year (Object Code 8012) | \$ 55,754 | \$ 55,754 | \$ 83,072 | \$ 61,289 | \$ 179,678 | \$ 232,276 | \$ 269,002 | \$ 305,863 | |
| <i>(P-2 plus Current Year Accrual)</i> | | | | | | | | | |
| EPA, Prior Year Adjustment (Object Code 8019) | \$ 5,627.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| <i>(P-A less Prior Year Accrual)</i> | | | | | | | | | |
| Accrual (from Data Entry tab) | - | - | - | - | - | - | - | - | |
| LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES | | | | | | | | | |
| Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>) | \$ 2,283,500 | \$ 2,283,500 | \$ 2,171,560 | \$ 2,268,288 | \$ 2,625,038 | \$ 2,804,525 | \$ 2,897,498 | \$ 2,990,990 | |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 90,930 | \$ 93,259 | \$ 96,635 | \$ 104,795 | \$ 118,336 | \$ 125,307 | \$ 126,679 | \$ 129,450 | |
| Percentage to Increase or Improve Services | 3.98% | 4.08% | 4.45% | 4.62% | 4.51% | 4.47% | 4.37% | 4.33% | |

| Live Oak Charter (6119036) - 22-23 2nd Interim | | 2/28/2023 | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | |
| SUMMARY OF STUDENT POPULATION | | | | | | | | | |
| Unduplicated Pupil Population | | | | | | | | | |
| Enrollment | 290 | 276 | 261 | 251 | 260 | 268 | 268 | 268 | |
| COE Enrollment | - | - | - | - | - | - | - | - | |
| Total Enrollment | 290 | 276 | 261 | 251 | 260 | 268 | 268 | 268 | |
| Unduplicated Pupil Count | 60 | 66 | 58 | 58 | 58 | 58 | 58 | 58 | |
| COE Unduplicated Pupil Count | - | - | - | - | - | - | - | - | |
| Total Unduplicated Pupil Count | 60 | 66 | 58 | 58 | 58 | 58 | 58 | 58 | |
| Rolling %, Supplemental Grant | 19.9100% | 20.4200% | 22.2500% | 23.1000% | 22.5400% | 22.3400% | 21.8600% | 21.6400% | |
| Rolling %, Concentration Grant | 19.9100% | 20.4200% | 22.2500% | 23.1000% | 22.5400% | 22.3400% | 21.8600% | 21.6400% | |
| SUMMARY OF LCFF ADA | | | | | | | | | |
| Current Year ADA | | | | | | | | | |
| Grades TK-3 | 132.64 | 132.64 | 117.52 | 108.58 | 117.83 | 125.50 | 125.50 | 125.50 | |
| Grades 4-6 | 89.16 | 89.16 | 78.36 | 76.56 | 79.51 | 80.47 | 80.47 | 80.47 | |
| Grades 7-8 | 56.97 | 56.97 | 56.49 | 47.73 | 51.73 | 50.77 | 50.77 | 50.77 | |
| Grades 9-12 | - | - | - | - | - | - | - | - | |
| LCFF Subtotal | 278.77 | 278.77 | 252.37 | 232.87 | 249.07 | 256.74 | 256.74 | 256.74 | |
| NSS | - | - | - | - | - | - | - | - | |
| Combined Subtotal | 278.77 | 278.77 | 252.37 | 232.87 | 249.07 | 256.74 | 256.74 | 256.74 | |
| Change in LCFF ADA (excludes NSS ADA) | 278.77 | 278.77 | 252.37 | 232.87 | 249.07 | 256.74 | 256.74 | 256.74 | |
| | Increase | Increase | Increase | Increase | Increase | Increase | Increase | Increase | |
| 2021-22 Proxy ADA Determination - for <u>School District Calculations only</u>. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding. | | | | | | | | | |
| Yield Calculation | | | | | | | | | |
| Total ADA | 278.77 | | 252.37 | | | | | | |
| Total Enrollment | 290.00 | | 261.00 | | | | | | |
| Attendance Yield | 96.1276% | | 96.6935% | | | | | | |
| Quotient | | | 0.9941 | | | | | | |
| 2021-22 Proxy ADA | | | | | | | | | |
| Grades TK-3 | | | - | | | | | | |
| Grades 4-6 | | | - | | | | | | |
| Grades 7-8 | | | - | | | | | | |
| Grades 9-12 | | | - | | | | | | |
| Subtotal | | | - | | | | | | |
| NSS | | | | | | | | | |
| Combined Subtotal | | | | | | | | | |
| TOTAL FUNDED ADA | | | | | | | | | |
| Grades TK-3 | 132.64 | 132.64 | 117.52 | 108.58 | 117.83 | 125.50 | 125.50 | 125.50 | |
| Grades 4-6 | 89.16 | 89.16 | 78.36 | 76.56 | 79.51 | 80.47 | 80.47 | 80.47 | |
| Grades 7-8 | 56.97 | 56.97 | 56.49 | 47.73 | 51.73 | 50.77 | 50.77 | 50.77 | |
| Grades 9-12 | - | - | - | - | - | - | - | - | |
| Total | 278.77 | 278.77 | 252.37 | 232.87 | 249.07 | 256.74 | 256.74 | 256.74 | |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | - | - | - | - | - | - | - | - | |
| FUNDED ADA for the Transitional Kindergarten Add-on | | | | | | | | | |
| Current Year TK ADA | | | | 6.58 | 9.58 | 9.58 | 9.58 | 9.58 | |

| Live Oak Charter (6119036) - 22-23 2nd Interim | | 2/28/2023 | | | | | | | |
|---|----|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| PER-ADA FUNDING LEVELS | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | |
| Grades TK-3 | \$ | 8,842 | \$ 8,850 | \$ 9,333 | \$ 10,586 | \$ 11,435 | \$ 11,835 | \$ 12,217 | \$ 12,605 |
| Grades 4-6 | \$ | 8,129 | \$ 8,137 | \$ 8,581 | \$ 9,734 | \$ 10,514 | \$ 10,881 | \$ 11,231 | \$ 11,590 |
| Grades 7-8 | \$ | 8,371 | \$ 8,379 | \$ 8,834 | \$ 10,023 | \$ 10,826 | \$ 11,205 | \$ 11,565 | \$ 11,934 |
| Grades 9-12 | \$ | 9,953 | \$ 9,963 | \$ 10,505 | \$ 11,917 | \$ 12,872 | \$ 13,323 | \$ 13,751 | \$ 14,190 |
| Base Grants | | | | | | | | | |
| Grades TK-3 | \$ | 7,702 | \$ 7,702 | \$ 8,093 | \$ 9,166 | \$ 9,911 | \$ 10,262 | \$ 10,602 | \$ 10,944 |
| Grades 4-6 | \$ | 7,818 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,060 | \$ 10,416 | \$ 10,761 | \$ 11,109 |
| Grades 7-8 | \$ | 8,050 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,359 | \$ 10,726 | \$ 11,081 | \$ 11,439 |
| Grades 9-12 | \$ | 9,329 | \$ 9,329 | \$ 9,802 | \$ 11,102 | \$ 12,005 | \$ 12,430 | \$ 12,841 | \$ 13,256 |
| Grade Span Adjustment | | | | | | | | | |
| Grades TK-3 | \$ | 801 | \$ 801 | \$ 842 | \$ 953 | \$ 1,031 | \$ 1,067 | \$ 1,103 | \$ 1,138 |
| Grades 9-12 | \$ | 243 | \$ 243 | \$ 255 | \$ 289 | \$ 312 | \$ 323 | \$ 334 | \$ 345 |
| Prorated Base, Supplemental and Concentration Rate per ADA | | | | | | | | | |
| Grades TK-3 | \$ | 8,503 | \$ 8,503 | \$ 8,935 | \$ 10,119 | \$ 10,942 | \$ 11,329 | \$ 11,705 | \$ 12,082 |
| Grades 4-6 | \$ | 7,818 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,060 | \$ 10,416 | \$ 10,761 | \$ 11,109 |
| Grades 7-8 | \$ | 8,050 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,359 | \$ 10,726 | \$ 11,081 | \$ 11,439 |
| Grades 9-12 | \$ | 9,572 | \$ 9,572 | \$ 10,057 | \$ 11,391 | \$ 12,317 | \$ 12,753 | \$ 13,175 | \$ 13,601 |
| Prorated Base Grants | | | | | | | | | |
| Grades TK-3 | \$ | 7,702 | \$ 7,702 | \$ 8,093 | \$ 9,166 | \$ 9,911 | \$ 10,262 | \$ 10,602 | \$ 10,944 |
| Grades 4-6 | \$ | 7,818 | \$ 7,818 | \$ 8,215 | \$ 9,304 | \$ 10,060 | \$ 10,416 | \$ 10,761 | \$ 11,109 |
| Grades 7-8 | \$ | 8,050 | \$ 8,050 | \$ 8,458 | \$ 9,580 | \$ 10,359 | \$ 10,726 | \$ 11,081 | \$ 11,439 |
| Grades 9-12 | \$ | 9,329 | \$ 9,329 | \$ 9,802 | \$ 11,102 | \$ 12,005 | \$ 12,430 | \$ 12,841 | \$ 13,256 |
| Prorated Grade Span Adjustment | | | | | | | | | |
| Grades TK-3 | \$ | 801 | \$ 801 | \$ 842 | \$ 953 | \$ 1,031 | \$ 1,067 | \$ 1,103 | \$ 1,138 |
| Grades 9-12 | \$ | 243 | \$ 243 | \$ 255 | \$ 289 | \$ 312 | \$ 323 | \$ 334 | \$ 345 |
| Supplemental Grant | | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% |
| Grades TK-3 | \$ | 1,701 | \$ 1,701 | \$ 1,787 | \$ 2,024 | \$ 2,188 | \$ 2,266 | \$ 2,341 | \$ 2,416 |
| Grades 4-6 | \$ | 1,564 | \$ 1,564 | \$ 1,643 | \$ 1,861 | \$ 2,012 | \$ 2,083 | \$ 2,152 | \$ 2,222 |
| Grades 7-8 | \$ | 1,610 | \$ 1,610 | \$ 1,692 | \$ 1,916 | \$ 2,072 | \$ 2,145 | \$ 2,216 | \$ 2,288 |
| Grades 9-12 | \$ | 1,914 | \$ 1,914 | \$ 2,011 | \$ 2,278 | \$ 2,463 | \$ 2,551 | \$ 2,635 | \$ 2,720 |
| Actual - 1.00 ADA, Local UPP as follows: | | | | | | | | | |
| | | 19.91% | 20.42% | 22.25% | 23.10% | 22.54% | 22.34% | 21.86% | 21.64% |
| Grades TK-3 | \$ | 339 | \$ 347 | \$ 398 | \$ 467 | \$ 493 | \$ 506 | \$ 512 | \$ 523 |
| Grades 4-6 | \$ | 311 | \$ 319 | \$ 366 | \$ 430 | \$ 454 | \$ 465 | \$ 470 | \$ 481 |
| Grades 7-8 | \$ | 321 | \$ 329 | \$ 376 | \$ 443 | \$ 467 | \$ 479 | \$ 484 | \$ 495 |
| Grades 9-12 | \$ | 381 | \$ 391 | \$ 448 | \$ 526 | \$ 555 | \$ 570 | \$ 576 | \$ 589 |
| Concentration Grant (>55% population) | | | | | | | | | |
| Maximum - 1.00 ADA, 100% UPP | | 50% | 50% | 65% | 65% | 65% | 65% | 65% | 65% |
| Grades TK-3 | \$ | 4,252 | \$ 4,252 | \$ 5,808 | \$ 6,577 | \$ 7,112 | \$ 7,364 | \$ 7,608 | \$ 7,853 |
| Grades 4-6 | \$ | 3,909 | \$ 3,909 | \$ 5,340 | \$ 6,048 | \$ 6,539 | \$ 6,770 | \$ 6,995 | \$ 7,221 |
| Grades 7-8 | \$ | 4,025 | \$ 4,025 | \$ 5,498 | \$ 6,227 | \$ 6,733 | \$ 6,972 | \$ 7,203 | \$ 7,435 |
| Grades 9-12 | \$ | 4,786 | \$ 4,786 | \$ 6,537 | \$ 7,404 | \$ 8,006 | \$ 8,289 | \$ 8,564 | \$ 8,841 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | | | | | | | | |
| | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Grades TK-3 | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grades 4-6 | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grades 7-8 | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grades 9-12 | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,566,838.00 | 2,391,593.00 | 1,337,064.00 | 2,391,593.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 16,500.00 | 21,242.00 | 13,173.00 | 21,242.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 508,340.00 | 683,900.00 | 233,799.37 | 683,900.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 519,089.00 | 564,692.00 | 96,210.36 | 564,692.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,610,767.00 | 3,661,427.00 | 1,680,246.73 | 3,661,427.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,179,733.00 | 1,287,790.00 | 653,628.02 | 1,287,790.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 741,921.00 | 705,760.00 | 371,281.78 | 705,760.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 866,778.00 | 840,731.00 | 426,962.48 | 840,731.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 82,550.00 | 88,100.00 | 60,111.56 | 88,100.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 527,210.00 | 539,120.00 | 294,179.78 | 539,120.00 | 0.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 2,838.00 | 2,838.00 | 1,892.80 | 2,838.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 185,000.00 | 185,000.00 | 0.00 | 185,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,586,030.00 | 3,649,339.00 | 1,808,056.42 | 3,649,339.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 24,737.00 | 12,088.00 | (127,809.69) | 12,088.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 24,737.00 | 12,088.00 | (127,809.69) | 12,088.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 973,697.00 | 1,106,316.00 | | 1,106,316.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 973,697.00 | 1,106,316.00 | | 1,106,316.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 973,697.00 | 1,106,316.00 | | 1,106,316.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 998,434.00 | 1,118,404.00 | | 1,118,404.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 5,722.00 | 5,722.00 | | 5,722.00 | | |
| b) Restricted Net Position | | 9797 | 64,124.00 | 204,033.00 | | 204,033.00 | | |
| c) Unrestricted Net Position | | 9790 | 928,588.00 | 908,649.00 | | 908,649.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,072,595.00 | 903,670.00 | 530,805.00 | 903,670.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Education Protection Account State Aid - Current Year | | 8012 | 51,350.00 | 61,289.00 | 91,171.00 | 61,289.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (20,977.00) | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,442,893.00 | 1,426,634.00 | 736,065.00 | 1,426,634.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,566,838.00 | 2,391,593.00 | 1,337,064.00 | 2,391,593.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 16,500.00 | 21,242.00 | 13,173.00 | 21,242.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | | | | | | | 0.00 | |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 16,500.00 | 21,242.00 | 13,173.00 | 21,242.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 383,668.00 | 4,628.00 | 4,628.00 | 4,628.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 58,539.00 | 67,925.00 | 29,639.37 | 67,925.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 66,133.00 | 611,347.00 | 199,532.00 | 611,347.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 508,340.00 | 683,900.00 | 233,799.37 | 683,900.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 14,000.00 | 7,056.08 | 14,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 126,269.00 | 126,269.00 | 0.00 | 126,269.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 69,120.00 | 77,248.00 | 47,424.20 | 77,248.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 317,700.00 | 347,175.00 | 41,730.08 | 347,175.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 519,089.00 | 564,692.00 | 96,210.36 | 564,692.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,610,767.00 | 3,661,427.00 | 1,680,246.73 | 3,661,427.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,049,663.00 | 1,157,720.00 | 583,173.48 | 1,157,720.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 130,070.00 | 130,070.00 | 70,454.54 | 130,070.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,179,733.00 | 1,287,790.00 | 653,628.02 | 1,287,790.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Instructional Salaries | | 2100 | 196,234.00 | 149,232.00 | 76,649.94 | 149,232.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 135,650.00 | 135,650.00 | 73,477.04 | 135,650.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 248,773.00 | 246,730.00 | 132,019.51 | 246,730.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 161,264.00 | 174,148.00 | 89,135.29 | 174,148.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 741,921.00 | 705,760.00 | 371,281.78 | 705,760.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 197,940.00 | 216,920.00 | 108,514.86 | 216,920.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 224,603.00 | 202,327.00 | 105,508.43 | 202,327.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 78,394.00 | 76,795.00 | 40,138.50 | 76,795.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 330,832.00 | 308,965.00 | 154,408.73 | 308,965.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 9,641.00 | 9,410.00 | 4,863.08 | 9,410.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 25,368.00 | 26,314.00 | 13,528.88 | 26,314.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 866,778.00 | 840,731.00 | 426,962.48 | 840,731.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 500.00 | 6,050.00 | 5,585.31 | 6,050.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,500.00 | 1,500.00 | 484.73 | 1,500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 68,000.00 | 68,000.00 | 43,365.35 | 68,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 12,000.00 | 12,000.00 | 10,403.85 | 12,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 550.00 | 550.00 | 272.32 | 550.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 82,550.00 | 88,100.00 | 60,111.56 | 88,100.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 17,600.00 | 18,600.00 | 8,878.18 | 18,600.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 3,500.00 | 3,500.00 | 804.00 | 3,500.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 29,760.00 | 27,538.00 | 27,538.00 | 27,538.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 100,100.00 | 104,500.00 | 56,007.68 | 104,500.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 218,208.00 | 200,058.00 | 130,482.69 | 200,058.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 138,842.00 | 161,224.00 | 52,237.88 | 161,224.00 | 0.00 | 0.0% |
| Communications | | 5900 | 19,200.00 | 23,700.00 | 18,231.35 | 23,700.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 527,210.00 | 539,120.00 | 294,179.78 | 539,120.00 | 0.00 | 0.0% |
| DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Depreciation Expense | | 6900 | 2,838.00 | 2,838.00 | 1,892.80 | 2,838.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 2,838.00 | 2,838.00 | 1,892.80 | 2,838.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 185,000.00 | 185,000.00 | 0.00 | 185,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 185,000.00 | 185,000.00 | 0.00 | 185,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,586,030.00 | 3,649,339.00 | 1,808,056.42 | 3,649,339.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | | Description | 2022-23 Projected Totals |
|--------------------------------|--|--|--------------------------------|
| 6266 | | Educator Effectiveness, FY 2021-22 | 39,738.00 |
| 6762 | | Arts, Music, and Instructional Materials Discretionary Block Grant | 106,571.00 |
| 7435 | | Learning Recovery Emergency Block Grant | 10,309.00 |
| 9010 | | Other Restricted Local | 47,415.00 |
| Total, Restricted Net Position | | | 204,033.00 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 256.75 | 232.87 | 232.87 | 232.87 | 0.00 | 0.0% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. Total, Charter School Funded County Program ADA | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 256.75 | 232.87 | 232.87 | 232.87 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 256.75 | 232.87 | 232.87 | 232.87 | 0.00 | 0.0% |

Second Interim
Board Approved Operating Budget 2022-23
Technical Review Checks

Phase - All
Display - All Technical Checks

Live Oak Charter

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

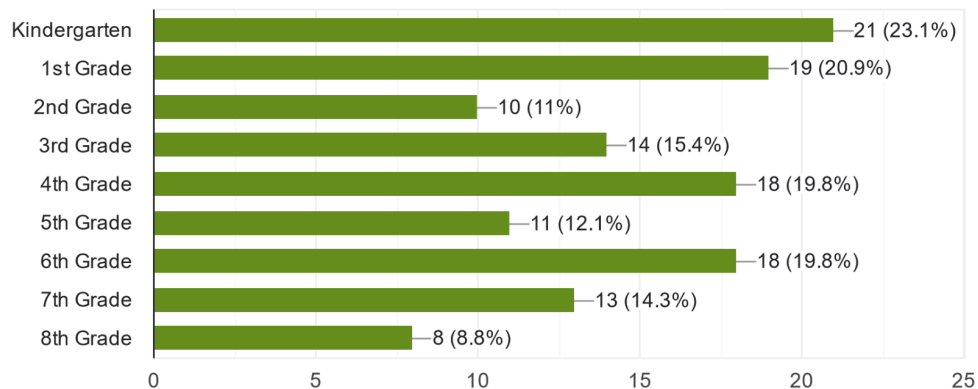
Summary, 2022-2023 Parent Survey

- 91 respondents (51% of our families). The response rate last year was 76%, and in 20/21, it was 65%
- In addition to the standard annual questions relating to overall satisfaction with the school, programs and teachers, we asked about:
 - For those newer to the school, what drew them to Live Oak?
 - ParentSquare
 - School Calendar
 - Questions about LCAP were re-worked this year
- 44% of respondent families have been at the school more than 5 years; 56% have been here 4 years or fewer.
 - Of the 56%, 78% represent families with students in kindergarten through 3rd grade. 14% of this group also have a student in grades 4+. 22% of them have students only in grades 4+.

GENERAL SURVEY-START

What grade (or grades if you have more than one child at Live Oak) is your child in?

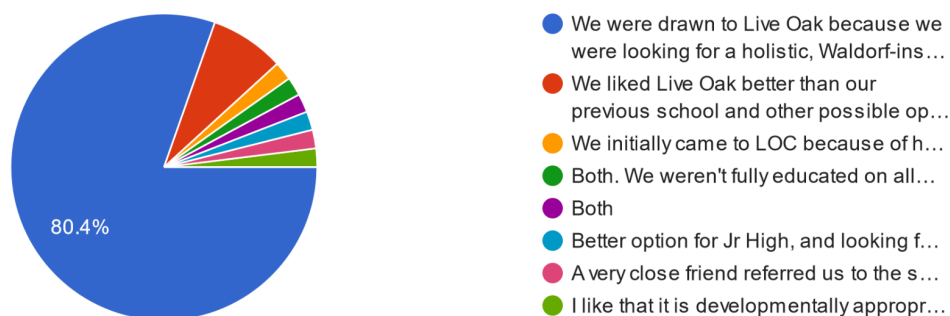
91 responses



NEWER FAMILY FOLLOW UP

You indicated that your family has joined Live Oak in the last few years. When choosing Live Oak, some families are drawn to the school because they'...y to Live Oak. There is no right or wrong answer.

51 responses



Key Takeaway: This question was answered by families who have joined the school in the past 4 years. Once the open ended questions are included, 88% of families say they chose Live Oak for the Waldorf curriculum.

GENERAL SURVEY-INDIVIDUAL CHILD QUESTIONS

Do you feel the whole-child development (head, heart, and hands) of your student is well supported by (top 2 box - strongly agree/agree are collapsed; 1st, 2nd and 3rd child included, 5 point scale, plus N/A)

- Main Lesson 87% (2% N/A)
- Classroom Aide 57% (27% N/A); 79% once the N/A response is removed
- Middle School Math 34% (55% N/A); 76% once N/A response removed
- Handwork 86% (8% N/A); 95% once N/A responses removed
- Movement 77% (10% N/A); 86% once N/A responses removed
- Music 62% (20% N/A); 78% once N/A responses removed
- RTI 17% (67% N/A); 52% once N/A responses removed
- Office Staff 74% (6% N/A); 79% once N/A responses removed
- Executive Director 31% (12% N/A); 35% once N/A responses removed

Key Takeaway: Looking at historical data, Main Lesson, Classroom Aide, Handwork, Movement, RTI, and Office Staff metrics are within a few percentage points of historical data

from the past two school years. Music is down about 10% from last year, and ED is down significantly this year.

Q: Does the instruction in the following subject areas meet your expectations for the grade level (top 2 box - always/almost always are collapsed; 1st, 2nd and 3rd child included. This question was done on a 4 point scale with N/A, rather than a 5 point scale.)

- Language Arts 79%
- Science 68%
- Math 79%
- Social Studies 78%
- Movement 89%
- Handwork 96%
- Music 77%

Key Takeaway: These findings are similar to last year in Language Arts and Math, and have gone up by about 10% in the Science, Social Studies, Movement, Handwork and Music. All findings are up significantly from the 20/21 distance learning findings aside from Language Arts and Math, which remained relatively steady through distance learning.

Q: Do you feel Live Oak is offering appropriate Support for your student through the following programs/services? (top 2 box -(1-Exceeds Expectations/2) are collapsed; 1st, 2nd and 3rd child included. This question was done on a 4 point scale with N/A, rather than a 5 point scale.)

- Social Emotional Learning 84% (3% N/A)
- Response to Intervention 23% (62% N/A); 61% once N/A removed
- Special Education/IEP 14% (76% N/A); 60% once N/A removed
- 504 Accommodations 10% (86% N/A); 71% once N/A removed

Q: Has your child had any successes or challenges this year that you'd like to share? (optional)

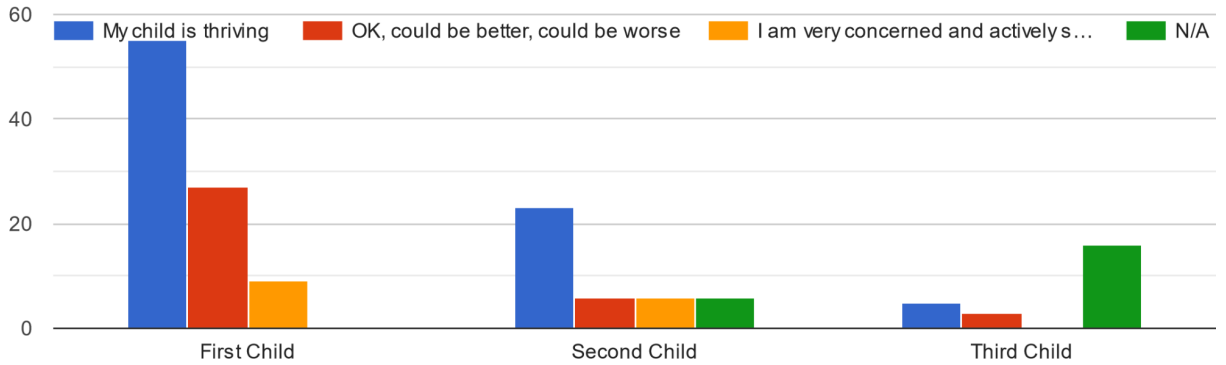
We received 60 responses (across 1st, 2nd and 3rd children)

General Themes were:

- Twenty-two respondents praised the teachers, school, program, and/or administration
- Eleven respondents mentioned the issues in 4th grade; 2 respondents praised what we've done to deal with the issues.
- Six respondents are concerned about class sizes, and suggest additional aides, smaller classes, and fundraising.
- Five respondents mentioned social challenges/peer issues that are continuing
- Five respondents have concerns that their child isn't learning reading or the curriculum isn't challenging
- Other general themes included:
 - Music class-concerns about classroom management

- Spanish-wish it were in the curriculum
- Too much homework
- improving communication (parents nervous about future of school with so many challenges coming)
- Improving connection via class circles - specific “life skills” suggestion

How would you rate the educational experience of your child or children this year?

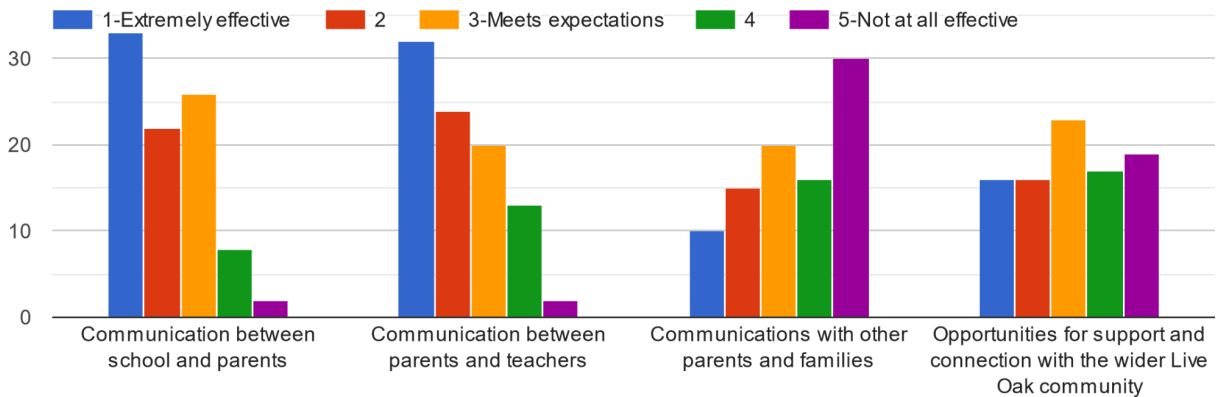


Key Takeaway: Educational experience numbers:

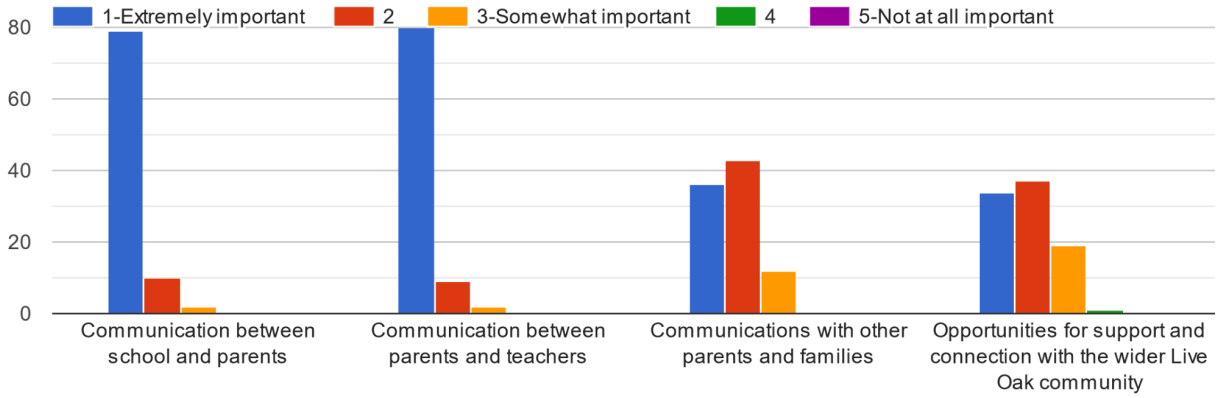
First child: 55 thriving, 27 OK, 9 very concerned and seeking alternatives
 Second child: 23 thriving, 6 OK, 6 seeking alternatives (6 N/A)
 Third child: 5 thriving, 3 OK, 0 seeking alternatives (16 N/A)

PARENTSQUARE

How effective do you find ParentSquare at the following?

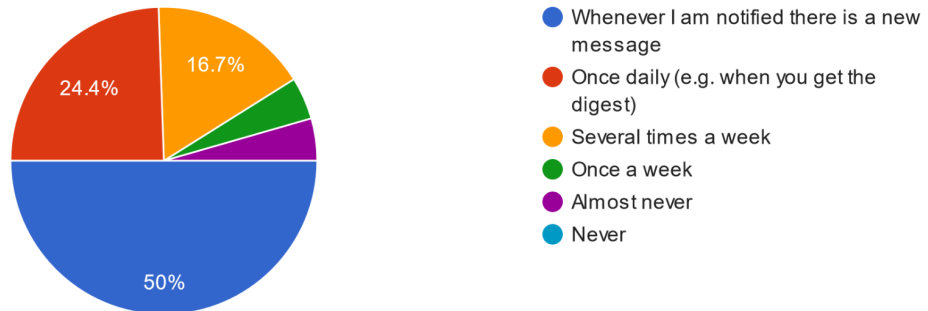


How important are the following to you?



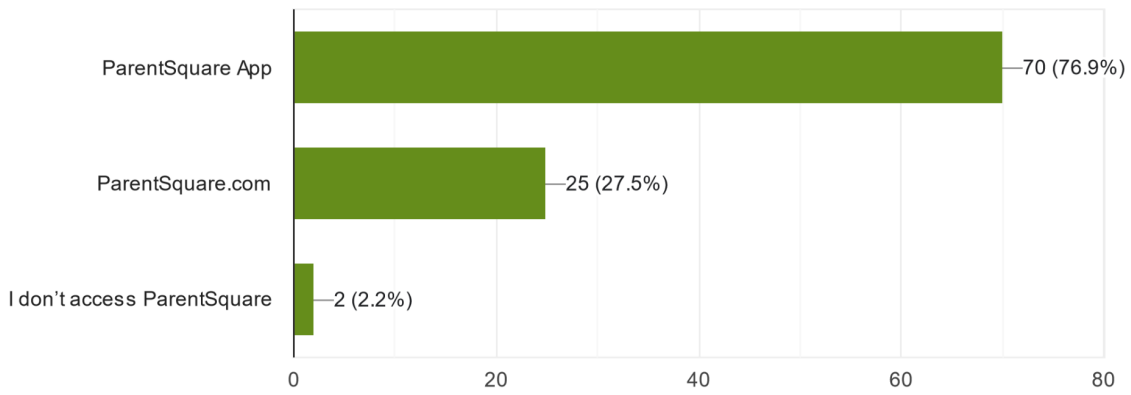
How often do you check ParentSquare?

90 responses



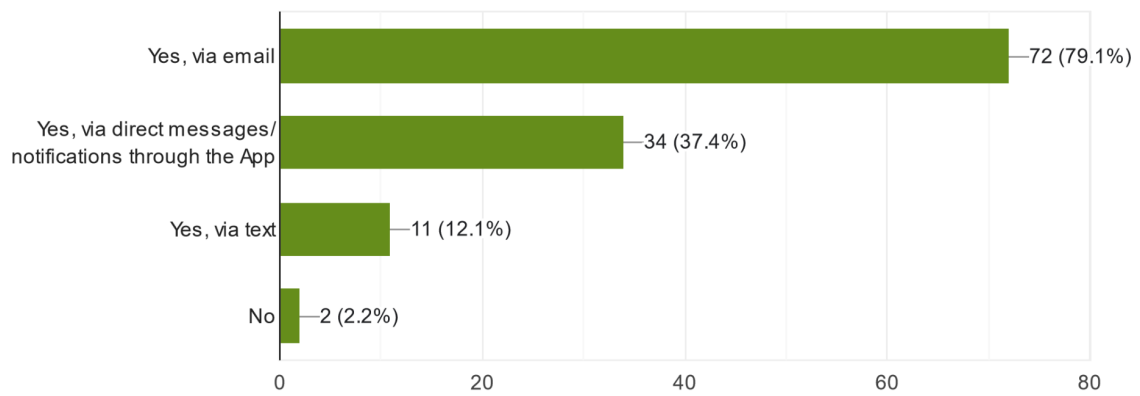
How do you most often access ParentSquare?

91 responses



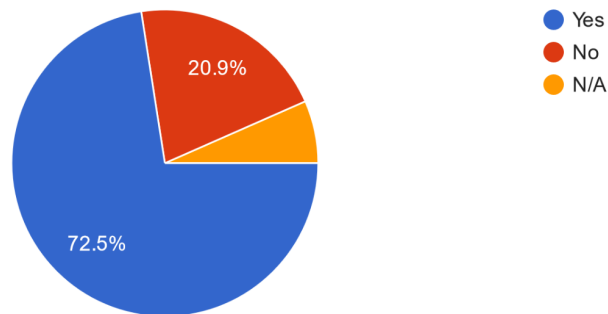
Are you notified about posts on ParentSquare?

91 responses



Do you like using ParentSquare?

91 responses



Please provide any additional comments you have about ParentSquare. (optional)

37 responses

Sharing/Communicating with other parents is needed (18 comments):

- Need to find a way for parents to share pictures of assemblies
- In previous schools I was more engaged in Parent Square when there was the ability for it to be useful as a tool to communicate with other parents. It is now just a tool for me to get information (and it is overwhelming at times with the amount of information that is coming to me.
- I miss the opportunity to reach out to the parents as a group!
- There is a HUGE disconnect between parents because they stopped communicating after parent square
- It's great to have a "one stop shop" for all things school. But, I really dislike how hard it is to communicate with other parents in my child's class.
- It's great to get announcements, but more effective if these are done by an inspiring and motivational leader. The exec director sends unclear info that leaves parents with more questions. It's very hard to connect with other parents in an open manner and sometimes hard to send msgs to other staff because of restricted access.
- PS has the ability for groups, by grade or topic (say all school info sharing), yet the office does not want it. People need a way to connect in order to build community (and take the burden off of the class coordinators). This could be in the form of direct message (parent to parent) and create groups for things like after school activities, class outings, etc.
- it feels impossible to communicate with the community for announcements
- Need parent to parent communication to make the community thrive. I preferred regular email and texts for communicating with parents and teachers. It's too easy to overlook the app.
- Parent Square feels... Like our school went from a community that communicated person-to-person (our class email groups and then the school newsletter) to a small business / corporation. There is an unfriendly and impersonal look and feel

to the clunky interfaces. It is difficult to find the right screen to message the person you want to message. It is difficult to find the information regarding scheduling, or referencing a previous post. It has consolidated the info, but it has made it cold and unwieldy to me. If it is making life for administration and teachers easier, then great. But I don't enjoy it, and wish there was another way.

- Would love an easier option to be in touch with other parents at the school
- Set up class groups, for goodness sake! Make a Grade 1 group, a Grade 2 group, etc, so parents within grades can share information, invitations, build community. PS has all these capabilities, class coordinators have been asking for this for over a year. Please stop stonewalling community building and parent experience.
- The major loss is that we cannot communicate easily with the families in our class. We used to have a group email and it was a wonderful way to communicate and build community with families in our class.
- Please unlock the ability for parents to directly communicate with each other. It would be immensely helpful for community building, planning, and volunteering. As a parent-volunteer school, it's really hard to not have efficient ways to connect. Please stop being afraid of what "could happen." Parents are going to have upsets, regardless of whether there is access to communication. It does not feel trusting or true to a sense of community to limit communication because of fear or worry about possible upsets. If we want to rebuild the fabric of our school, the community trust and involvement, then the community needs a way to connect.
- Please turn on the feature where families can connect with each other
- I'd love the ability to contact other parents
- It is easy to miss posts, hard to connect with teachers and impossible to connect to the community.
- Having used and researched different school/volunteer communication platforms, I think there is potential for Parent Square to be effective if the school enables broader use. The first step would be to enable comments to be viewed by all viewers. In this way we can know if no one or some or many people have responded to teacher or class parent requests. And we could say "I can't be there in person but am happy to do behind the scene logistics for anyone willing to be the boots on the ground! As a field trip coordinator I was severely hindered in my coordination work by how this school implements parent square and I felt very unsupported by the Parent Square coordinator who has full control over how this app is used, as well as Mr Tomola when I brought up my concerns and specific steps that would make my job easier. I completely understand the fear of flame wars and group attacks that can happen when parents can communicate freely....but that can be handled with agreements and moderation (which myself and our class coordinator volunteered to do).

Don't like use of tech at a Waldorf school (3 comments):

- I'd rather have a Wednesday or Friday folder sent home. You are keeping the kids screen free while trying to force us parents in to it.
- Technology facilitating community is the opposite of the direction i would expect from a waldorf based school. While effective - it isn't why we go to this school and takes us further into "typical publish school" territory.
- I think there is a subset of the parent community that you can reach through ParentSquare. But especially at a *Waldorf-inspired* school, I honestly believe there is a sizable percentage of parents who do not want to be dependent upon a digital device, and others who simply don't even know it exists because they aren't all that engaged in general.

Technical Problems

- ParentSquare was more useful when I could get notifications through the app, but that function went away and now I can only get email notifications, which doesn't work as well for me.
- The app experience glitches often. On a browser is the better experience, but there are still lots of limitations to the platform.
- I wish there was a readily apparent direct link right when I log in to be able to send a message. Every time I try to send a message I end up searching around before I get to the right place to do so.
- I've had issues with accessing different accounts on different devices. For example, I don't usually get Live Oak parent messages on my phone but I will get them if I sign in on the computer.
- Sorry, I just find the platform terribly cumbersome and not particularly intuitive.
- I find ParentSquare very difficult to navigate. For instance, I often have trouble finding the class roster and click around until I find it. I spent five minutes looking for it tonight and still haven't located it.
- Hate logging into something else. System seems clunky. Not sure where to communicate with teachers. Email is just easier

Generally Positive Comments

- Once I got the app my experience was greatly improved, previously it was difficult when I checked email on my phone but couldn't open attachments, sign-up sheets, etc.
- It seems to work fine
- I think it is an improvement over our old systems. It would be nice to have a robust weekly newsletter, so that not everything has to be sent as its own post. I think people who get the digest don't read everything they get, and that's partly because it's just a snippet that they see. It would be nice to have a communication schedule / plan that parents can get used to. Wednesday Community Connection has been great! I know we used to have the Leaflet, which was great (not perfect either!). I think parents would be more informed if communications were less ad hoc. (Side note - I get a lot of notifications that we need recess help. It's sort of sad! We need a better system for that too!)

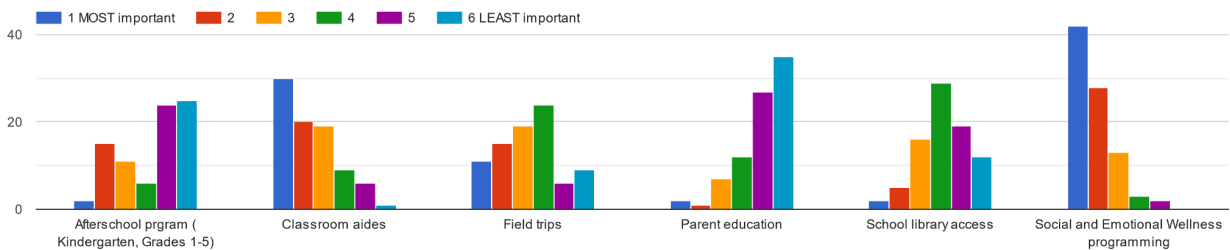
- I don't like much on the computer so I can't say I like Parent Square, but I see how it's a useful tool. I find the sign-ups to be difficult to navigate sometimes, but I do like that there's a reminder once you've signed up. I think overall it's probably working pretty well.
- Its better than what we used to have.

Other

- We would love more feedback from the teacher bi-weekly to see how our child is doing in class not just the parent conference meetings.
- Prob would be easier if I had the app (just need to reset password to make that happen)
- I sometimes miss thing in parent square because there is just too much.

FUTURE PLANNING

Please rank the importance to you of the following elements of the educational program at Live Oak (1= MOST important to 7 = LEAST important).



The data is clearer if we look at it here:

| Priority | Afterschool Program | Classroom Aides | Field Trips | Parent Education | School Library Access | Social Emotional Wellness Learning |
|----------|---------------------|-----------------|-------------|------------------|-----------------------|------------------------------------|
| 1 | 2% | 35% | 13% | 2% | 2% | 48% |
| 2 | 18% | 24% | 18% | 1% | 6% | 32% |
| 3 | 13% | 22% | 23% | 8% | 19% | 15% |
| 4 | 7% | 11% | 29% | 14% | 35% | 3% |
| 5 | 29% | 7% | 7% | 32% | 23% | 2% |
| 6 | 30% | 1% | 11% | 42% | 14% | 0% |

The top priorities according to respondents are social emotional wellness learning, and classroom aides, followed by school library access and field trips. Afterschool program and parent education were a lower priority, though the afterschool program was a top 3 priority for 33% of respondents.

Is there a priority for you that isn't mentioned here? (optional) 34 responses

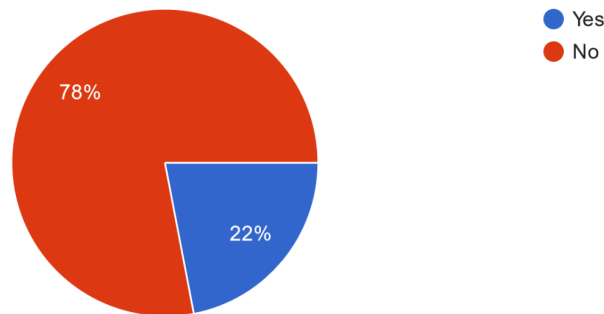
- Diversity (racial, economic, neurodiversity) training - understanding
- After school activities for middle school students, like basketball, cross-country and chess.
- 5/6 of those were all highest priority. Parent education is the only one less important than the others to me.
- What about instruction in Spanish or academic support for reading and math? What about art beyond handwork?
- Language would be amazing but I know is likely not in the budget
- Yes. The school should have after school enrichment classes.
- Commitment to the Waldorf pedagogy.
- Music, handwork, elective programs that are now gone like spanish and yoga.
- Spanish***
- Having stable teachers who are Waldorff trained or at least understand the approach.
- specialty
- Kids safety. When are you guys gonna have a lockdown drill or are you gonna have it when an actual emergency arises because you folks are not ready
- Spanish classes
- Handwork!!! Gardening
- Handwork!! So very important.
- Hoping that we can upgrade some of the school Building in the future
- Circles
- A compassionate and clear discipline approach that is supported financially/educationally/emotionally by LOCS.
- Festivals
- Spanish classes (visual arts balanced with handwork)
- Spanish language training. Outdoor education. Advanced placement activities for gifted students and special attention for challenges. Ranking this way doesn't seem to be an effective way to discuss these items.
- After care is not a priority now that son is older but when he was little it was number one priority
- Just want to note this is extremely difficult. Library and parent education are both more important to me but I had to rank them. So hard!
- Alternate Language classes, esp. Spanish.
- Specialty classes!!!
- Festivals and community gatherings as a part of parent education
- Basic traditional education.
- Enough support for music to teach children. More than an aide- maybe a second teacher or consistent assistant.

- Art class
- Hiring teachers who are skilled in non-shaming discipline and can hold neurodiverse students well. Hiring an executive director that has the skills of responding appropriately to discipline issues so teachers can be supported in this area.
- I hated ranking those items
- handwork, music, movement!
- Empowering teachers with a school-wide, commonly understood program that can be utilized to hold students accountable when behavior/disrespect/disruption is affecting the class environment.

CALENDAR

Do you have a child who attends a public school other than Live Oak?

91 responses



Has this year's school calendar been challenging for your family?

90 responses



We may need to schedule our year differently from our neighboring schools. In these instances, is there anything the school community can do to make these situations easier for your family? (optional) 15 responses

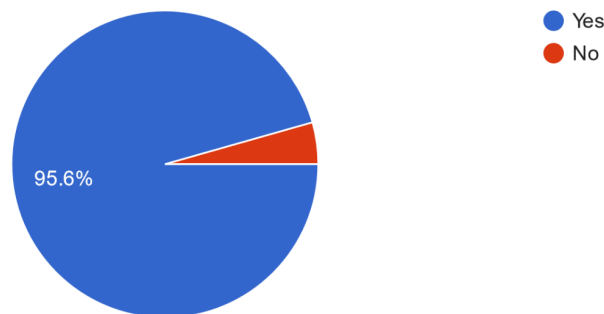
- Lots of notice about scheduling.

- No
- Offer childcare. The lack of childcare for working families is the primary issue with scheduling differently from PCS.
- Not really
- spring break should be the same as other schools if possible
- Get your act together...get leadership that will respond to crises and prevent them from occurring in the first place
- Offer childcare on the days we have off when the other schools are in session
- Year round!
- I think our current calendar is fine, but if it were ever up for discussion, I would happily vote for a year round schedule like Cherry Valley. I think that calendar is brilliant and would better support the children with school/rest/vacation/play throughout the year.
- Work with local camps to insure there are effective childcare options available year round.
- You can't make everyone happy with calendars!
- Match district spring break
- Aftercare/camp available
- Our schedule should reflect those of PCSD rather than a school in another city as it did this year
- For now, we're pretty flexible. No night school, please (that was just for a laugh, sorry)

LCAP

Do you feel Live Oak provides you with enough volunteer opportunities to feel you are part of the community?

91 responses



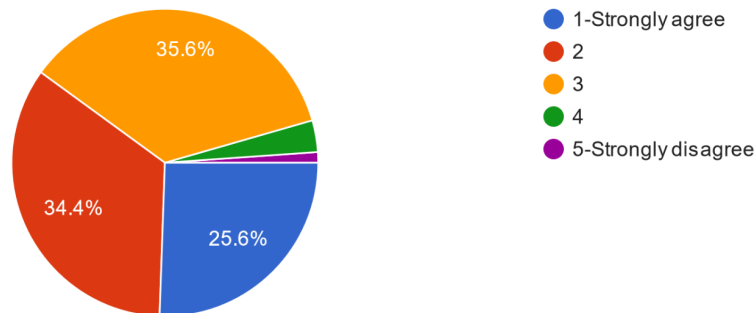
Are there other volunteer opportunities you would like to see offered? (optional) 12 responses

- In the past, the gardening staff offered gardening work-parties during school hours, which was much more ideal than asking parents to give up their weekends. I'd like to see that return.

- The middle schoolers are impressionable and need more parent/family involvement to avoid giving in to peer pressure and being vulnerable to the “trends” of their peers.
- This school does not need MORE volunteer opportunities. I would like to see the teachers more engaged in the management of their classroom and making things happen.
- weekend opportunities so her father can show up to volunteer
- In class volunteer opportunities
- I'm often at school as a volunteer. I would like to see more parents there as well, so maybe that's a place to put some effort, but I know the school already tries really hard on that front, so I don't know what else to offer. Hook the parent in kindergarten, that's what worked for me.
- after school enrichment ON CAMPUS
- It was really nice to have a volunteer coordinator! We need some structure...
- LCAP committee
- More fundraisers
- I think more micro volunteering or social volunteering to connect with others.
- Yes! I would like more opportunities both during school hours and outside of school hours in order to get to know the school, philosophies and curriculum better.

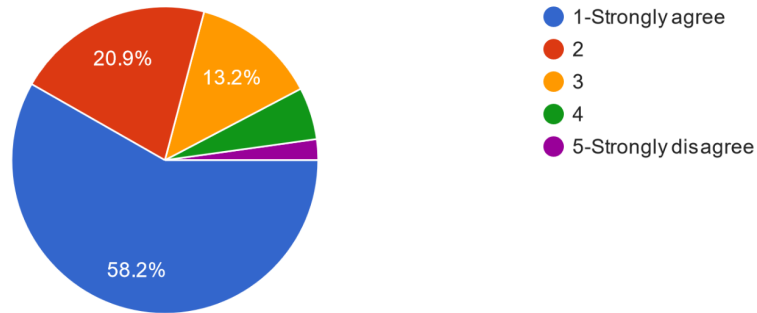
Do you feel Live Oak provides a challenging and rigorous program for students?

90 responses

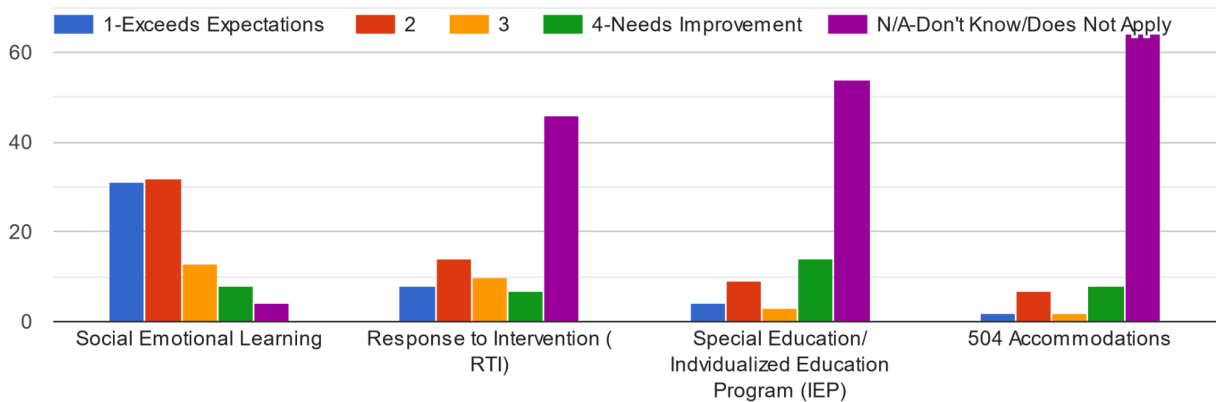


Do you feel Live Oak provides a safe and nurturing learning environment that encourages students to come to school?

91 responses



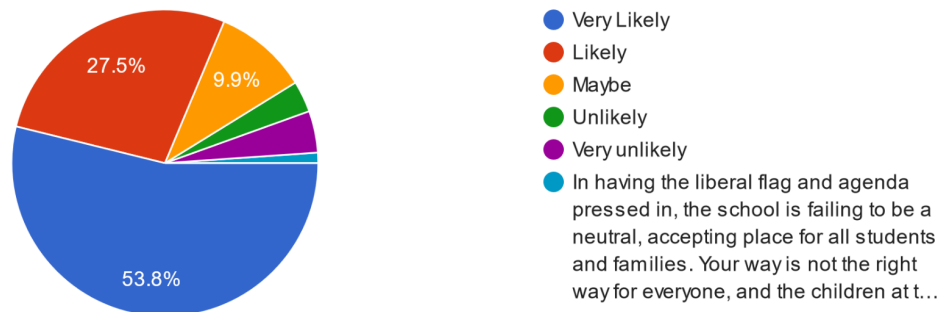
Do you feel Live Oak is meeting the diversity of learning needs for all students through the following programs/services?



GENERAL SURVEY - END

How likely are you to recommend Live Oak Charter School to other parents?

91 responses



Key Takeaway: 81% of families would recommend, up from 75% last year, but down from 87% the previous year. 10% of families selected “maybe”, down from 18% last year. 3% of families are unlikely to recommend, and 4%-5% are very unlikely (last year, 4% were unlikely and 4% were very unlikely to recommend).

What do you like best about Live Oak? (optional) 65 responses

Major themes are: Teachers, Community, Kindness, Whole-Child, Waldorf

- The teachers.
- Community Teachers and curriculum
- Focus on arts & imagination
- Handwork, outdoor learning times, gardening opportunities
- My child "likes" school. He loves his teachers. I love the community!
- Parent involvement, social-emotional learning, a well-rounded education with common core standards, good extra-curriculars, great outdoor experiences.
- Its environment, the teachers and that it is small
- The teachers and the curriculum like practical arts, knighting project, 8th grade project.
- The teachers and staff!!!!
- There are still some teachers that make the entire experience
- social/emotional learning
- The teachers!! They need to be supported financially so we can attract and retain them! They need in class support!
- Safe and untiring environment
- I love the teachers. I believe they truly hold the children in the way the school intends and the children feel that.
- The small size and continuation with the same classmates each year seems to create security for our kids. Also the rich array of supporting activities (movement, music,

handwork, garden). And very grateful to all the parents to volunteer to support in the classroom!

- The teachers!
- The teachers, the other families, the students, the Waldorf influence
- Our community. Our teachers. Our board. Our volunteers. Our families. Our Waldorf pedagogy.
- Seasonal celebrations, music classes, movement, the garden in lower grades, especially practical arts.
- The focus on each child as an individual , music, drama, art, beauty
- I like the focus on the whole child and the story and art-based curriculum. I like the dedicated, smart, and creative teachers and dedicated community.
- The Little Ones, the garden, the chickens, the magical aspects, the Waldorf aspects, the diverse community of parents.
- The well rounded education.
- Seems to honor children as a whole person (I think Waldorf inspiration helps with this). Love that art, music, movement and handwork are an important part of the curriculum. Love that the teachers and staff strive to support the children's emotional health, which leads to a more positive academic environment. The teachers and staff clearly put their hearts into the work and it makes a difference.
- The focus on the whole child experience, not just pure academia.
- The teachers
- Staff
- The way teachers work together and support one another is phenomenal.
- The combo of hands, heart, and head-focused education. No screens in early grades and no homework. Warm community.
- That it's Waldorf inspired.
- the places where I see the true Spirit of Waldorf show up, like in Ms. Denise... running into parents every day at drop off and/or pickup, connecting without having to schedule it... Ms. Amy Ward (she's outstanding)... proximity to our home (bikeable)
- The Waldorf experience
- My child is surrounded by other children who's parents have shared values. He feels understood by his teachers and likes going to school every day.
- The families who attend
- Community building, kindness and creativity
- Community
- The friendliness of the office staff, the art and music offerings, the way everyone knows each other
- Open campus
- Community, loving kindness, acceptance.
- The community! And the school's commitment to raising and educating more open, connected and whole people.
- The community and support from teachers and parents
- The social emotional learning combined with the arts.
- The community

- Live Oak has an incredible parent community that is incredibly dedicated to the school and our students.
- Our community!! Parents and teachers!
- We are a community, and my voice counts in how we co-create our school community. Our school community is a village to help raise my children.
- The attention to the social emotional child and the child as a whole. No screens!
- The teaching style and the teachers devotion to the students.
- The teachers, staff and other parents
- The atmosphere and calming earthly feeling.
- The Waldorf curriculum and the teachers.
- The kindness of the children teachers and community
- Super sweet children and families
- Friendly and warm environment that keeps my kid wanting to go to school everyday
- community
- The flexibility in how work/knowledge can be demonstrated to suit a variety of learners.
- The community and my child looks forward to going to school
- The loving community and supporting limited/no screen time
- It's our home. Wonderful community and students. Lots of super teachers. Great foundational theories. Dedicated staff. Music, art, handwork.
- I love the community and the Waldorf inspired curriculum. My children are wrapped in love and are given the gift of a slower pace of life and learning that allows them to go deep. Consequently, they seem to really know themselves and they have a fierce respect and love for mother earth.
- The faculty and the way relationships are built and treated inside of the classes.
- The overall sweetness of the school
- The community + what I understand of the philosophy
- Note: One response was removed to protect confidentiality of our staff, and will be reviewed by the board separately.

Do you have a meaningful Live Oak experience to share? (optional) 12 response

- My son speaks highly of the "buddies program", especially this year with the STEM activities they share.
- My child loves to go to school
- Watching the middle school students in class and at recess has shown me the amazingness that Live Oak supports. Each student is kind and polite to others, cares about their peers, understands who they are and expresses themselves with poise and grace.
- It is a special place. I hope we find a great new director.
- I love the garden as a place of learning and play for children. I also loved volunteering in TK n K. Felt very welcome to come help. The celebrations are awesome!
- There are a lot: Little Ones in the kindergarten, field trips (Fort Ross, Slide Ranch), seeing my son playing the violin (I hate that this hasn't continued), the plays each year, my son's beautiful main lesson pages, it goes on and on.
- Yes

- Kinder and lower grades experience has been delightful for my kids
- The Lantern walk was amazing.
- Live Oak used to be a beautiful waldorf community - the community, the board and the director are all drifting away from waldorf and toward middle of the line public school experience. It's sad to see
- Our whole family misses Mr Morgan, a lot of the magic of LO feels like it left with him
- Not without disclosing my identity

Please tell us where you see opportunities for growth and positive change at Live Oak.

What could strengthen your child's experience at Live Oak? (optional) 52 responses

- More individualized learning. Better coordination of community/parent resources to meet deficits in classroom support. Foreign language learning.
- Offering Spanish and traditional art class
- I think that, as the founding faculty members, families and organizers of the school move on or retire it is very important to create: 1. An orientation system for parents to introduce them to the expectations of the school, the culture of the school and the traditions of waldorf education. It has to be a conscious choice, and people have to be willing to engage and participate. 2. A way to build and hold lines of respect in the classroom and a clearly defined (for teachers, students and parents) set of consequences if a classroom is being affected by disruption or disregulated behavior. 3. Classroom aides and assistance for main lesson teachers and out-of-the-main-classroom teachers.
- More science experiments in the middle school.
- The main challenge we've encountered is around being a family where both parents work FT. It's wonderful to have aftercare, but the end time of 12:30 for Kindergarten does not feel practical for working families (and I wonder how much benefit they are getting with such a short day schedule)
- More classes meeting outside?
- I think we need a Welcoming Committee for new families. We also need a more clear and communicated way of dealing with off-track behavior in the classroom.
- a more harmonious classroom with more consequences applied and taken more seriously (with classmates' unhelpful behaviors)
- More staff to support our amazing school
- Aides in the older classes! Especially in next years 5th grade class! I'd love to see more science in the curriculum, and both my kids are interested in learning spanish.
- Both our kids are extremely under-challenged in math and there seems to be some resistance (don't know if it's pedagogical or just difficult in the context of a large class) to getting them the level of work that they need.
- For those students who have social difficulties, I would like to see more hands-on interventions by teachers and other faculty
- More support for the Music Program
- I think we should be pretty careful and conscious about the project of "decolonizing the curriculum". I was an advocate for making the Dragon Pageant gender neutral, but it was done in a very strange way in my opinion. For example, the first year that it was changed

to be gender neutral, the knight hero was played by a male student and the royal child hero was ALSO played by a male student. My original hope was that my children would see a female hero, without having to hear the atrocious words "The only thing that would satisfy the dragon was a MAIDEN". But instead what my kids saw was that only boys could be heroes. HUH??? I was so disappointed. SO WE HAVE TO BE REALLY CLEAR ABOUT THE "WHY" when we go in and change the curriculum. The middle school faculty are really good at this already. I have seen it. Anyway, please be visionary and not reactionary. We do live in a western culture and I think we can still teach western culture while giving proper context (I do this with my kids all the time), while teaching more cultures as well. We could end up with a really rudderless K-5 curriculum if we are not careful. Changes are needed! For sure. But a garden is not just a plot of land that has been weeded! A garden takes conscious planning and pruning and planting. I worry that we will pull colonial "weeds" from the curriculum and mistake the result for a rich and multi cultural garden. It won't be. That is the work.

- More classroom support. A strong ED. Revisiting how we use our library — learning from Cherry Valley's phenomenal library program. Clear and restorative discipline plan.
- We need a stronger shared vision of what it means to be in this learning community together. We need to reorient success from "what I can get from the school" to "what I can give to the a school" to improve outcomes for ALL children.
- There feels as though there is a lack of community and cohesion. I would love for more events that foster community building and direct communication about practices at the school.
- The school no longer feels welcoming to me as a parent (it does feel welcoming to my student): the adherence to a strict set of rules has shut out a lot of community participation.
- As COVID begins to recede, it's crucial that we work to rebuild the overall Live Oak community, connections between families and parents, and ensure that ALL parents understand how the school works and what they can do to contribute to it.
- I would like to connect with families. There is not a lot of opportunity for working families to do so.
- While there continues to be a national shortage of teachers, I think LOC's staffing issues are causing serious challenges at the school. I've had to move one of my children and am actively looking to move my other child. My attending child is happy at the school, but I don't have a positive outlook on the Middle School. I am concerned my child will not be prepared academically for High School. The school's approach of filling staffing shortages with teachers who want to retire - and who have already raised a hand to say they are done with teaching is problematic. Middle School students spend too much time in handwork and don't have access to similar levels of electives that other schools do. The school wants to address the heart of the child, but I don't see any infrastructure put into place to make this integral in the school's culture. I see parents stepping in to fill gaps in the school. This just doesn't seem to be the case at other schools that we've attended. Yes, parents are active, but not expected to do so much of the heavy lifting. There is a lot of potential here and I hope LOC can find the right Executive Director to

turn this school around. I know a lot of people have put their hearts into this place, but it needs new invigoration and some hard thought out changes.

- Hire good teachers like Ms. Riley.
- The playground is lacking for all abilities, the facilities need updating, the middle school needs more work on the outdoor spaces. We need a leader who can inspire and manage parent participation in a way that moves ideas forward into action quickly, not just stagnates them in never-ending discussions. We need all-gender bathrooms and all-ability playground equipment that is age-appropriate for the grade level that it's placed next to.
- Strong leadership
- Recommendations from teachers that students be assessed for needing IEPs when they cannot control themselves in class After care that is at least until 5:30. The schedule seems to presume that people can end work before 5 and that is not the case for many.
- Access to more support staff. Having extra hands in the classroom that aren't dependent on volunteers. Student/teacher ratios are unrealistic for effective or differentiated instruction. Additional programming for after school or electives as have been offered in the past (7th grader suggestion: if the school isn't able to afford after school programming like they used to, maybe they could set us up with other schools or programs outside of school). Improved facilities. (7th grader suggestion: the music room really needs new music stands. And there are a lot of potholes in the fields where we do movement. People trip a lot. Also, improved/healthier lunches).
- More yard duty so kids can go in the garden in lower grade recess. More Academic rigor during school. (No need for homework....there is enough time spent at school, no need to add more work) If we had funding, an aid for the music teacher or have him teach half classes so he can manage the class and offer learning for most of the the kids. Right now music is amazing, but for some children they aren't progressing. (High hopes, I know) Also, Spanish (which I've already mentioned). Update the library to included more books representative of diversity of people and perspectives.
- Getting back to more support for students who are slower academically.
- I feel that smaller class size and more aides benefits teachers and students and allows for deeper and more differentiated learning. There was a period where Live Oak had teachers that came into the classroom each day for a period that allowed for five small groups (three extra teachers, a class aide, and the main lesson teacher). This was excellent for supporting writing projects and breaking the class into leveled group for more differentiated learning.
- Smaller classroom sizes for more personalized attention and so the classes would be in better control.
- Better accommodation for special needs. Testing and helping parents when kids are struggling.
- MS sports programs
- Waldorf training for our teachers
- Gender neutral bathrooms for all grades.
- More curriculum rooted in current/relevant social/historical topics.
- Having a stable home with safe buildings.

- Since we are new to the school it's hard to say as we are learning and still navigating how the educational system works.
- More diversity
- More sports
- More social emotional mini lessons/practice
- This school community is like many others and can be a bit elitist and we need to strive to be inclusive to all. How that is achieved will be the work of us all.
- Having clear consistent discipline that includes ways of meeting diagnosed medical needs while not allowing medically-influenced disruptive and violent behaviors to run unchecked. Hard to put into writing. My child understands mental health and neurodiversity issues, but it's still hard when someone often tells them to kill themselves or pulls their hair, or calls them a bitch frequently. It takes its toll, no matter how well one understands it's coming from lack of impulse control or unstable mental health.
- I've said enough
- Note: Five responses were removed to protect confidentiality of our staff, and will be reviewed by the board separately.

Thank you for taking the time to complete this survey. Your voice is a valued part of our community and will help shape the experience for everyone at the school. We intend to use your feedback to better serve your children and the entire Live Oak Charter School community.

We invite you to use this section for any specific comments or questions you would like to address to the School Board or the Executive Director. (optional) 19 responses

- Please take a closer look at an actual dress code (my child should not have a "buddy" with more cleavage showing than an adult would be allowed to show at work. Please take a closer look at bullying and consequences of physical aggression- an IEP cannot legally allow physical violence toward classmates.
- Gracias
- It's hard for me to believe it, but I recall a time when the whole school was welcome to picnic on the front lawn on Thursdays after school! I think something essential and special about the community has been turned away out of concerns for a certain idea of safety. But I'm not sure those choices have made the community safer, happier, or more connected.
- I'd like the school to explore reducing the homework workload. This is not an issue in 3rd grade, but looking ahead to the older grades it is a concern. Studies show that homework is not effective in improving learning outcomes, and reduces kid's downtime, which is much needed.
- Thanks for all of your hard work. Live Oak is a special place.
- This school has a large potential to create actual changes just by the parents themselves. We need leadership to create subgroups and keep parents and community motivated and accountable for actions, and to monitor follow through on plans. It should

not be a requirement for parents to participate, however a good leader will drive the strengths of the community forward and effectively eliminate some needs for hiring alternative staff for smaller projects. More work is needed to incorporate diversity on a school-wide level and create written documents to solidify these. It should be easy, not difficult to access this info online. Also, there is still nothing listed under “curriculum” in the middle school section of the website online. Whoever manages the website should recognize that this is the school’s primary source of advertising and the first thing parents see when looking for a school. The executive director needs to be someone who forecasts potential issues arising and takes action in a kind, inclusive, and decisive manner- not someone who thinks for a long time about what to do and then lets good ideas slide by. We need someone quick, a multi-tasker, someone who truly cares about the community, and involved at every angle, leading the school. Without this, people leave the school.

- I have a wonderful candidate for the executive director position and would like to be kept in the loop once the position opens!
- wishing you well as you move on, Justin
- How is the search progressing for a new executive director?
- The position of the executive director must be chosen very carefully and with lots of input from parents and teachers. Please take this into consideration when looking for candidates. Additionally, our Waldorf traditions need parent support which must come through education. Let’s have a parent meeting before a performance when we know there will be high attendance. Let’s have a work day combined with brunch and parent education. Let’s have a class play date and parent education.
- I'd like to extend a thank you to the Board(s) for the incredible time you put into carrying the school into the future. I'm excited for where Live Oak is headed and I think we're in good hands. I'd also like to thank Justin for his time managing the school during a difficult period through COVID, and wish him well on his next adventure.
- Thank you for all your hard work on behalf of our kids!!!
- Thank you thank you! And for the kitten pic....good touch Jessica!! :) I was happy for the nudge and really hope you are getting good feedback.
- None so far
- To the school board: I see no questions in this survey about how satisfied we are with communications from the executive director, or how well difficult situations are handled by the executive director or teachers. Difficult situations will always arise when groups of people are together. HOW those situations are responses to by the executive director/teachers/staff makes all the difference in our child’s experience at school. Please consider adding this to future surveys.
- Note: Four responses were removed to protect confidentiality of our staff, and will be reviewed by the board separately.