

## Executive Director Report, Justin Tomola

April 11, 2023 Board Meeting

### Enrollment and Attendance

- |                     |                          |
|---------------------|--------------------------|
| • KG: 16, 93% (MA)  | 5th: 24, 93%             |
| • KG: 16, 97% (RRT) | 6th: 30, 93%             |
| • 1st: 28, 97%      | 7th: 24, 94%             |
| • 2nd: 27, 93%      | 8th: 25, 97%             |
| • 3rd: 30, 98%      |                          |
| • 4th: 27, 97%      | Total: Enrolled 249, 96% |
|                     | *(247 ADA)               |

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

### **Notes from our Enrollment Coordinator:**

#### **Enrollment Update:**

- The "big event: The Enrollment Fair was a success, especially on such a cold, rainy day! About 84 people attended out of 150 RSVP's
- 4/7: The Enrollment Team hosted a monthly school tour. There will be at least one a month moving forward.
- 4/13: Open House and Middle School Concert. Prospective parent/students invited.
- 4/20: Spring Faire and Picnic. Prospective parents/students invited to festival life.
- 5/3: 1st grade parent meeting for existing and new families (think summer play dates!)
- 5/18: Incoming Kindergarten existing and new parent meeting (33 incoming families)
- 5/19: Monthly tour
- 5/25: EOY assembly existing and prospective parents - music program highlight

### 2023-24 ENROLLMENT DATA AS OF 4/10/23

	Students Returning as of 4/10/23	Max Capacity	Priority Lottery Openings	Apps Rec'd	Offers Extended as of 3/7	Accepted	Declined/ Withdrawn	Offers Extended 3/7-4/10	Pending	Accepted	Declined/ Withdrawn	Priority Waitlist	Lottery 2 Apps	To Be Filled	
K2	0	14 20	14	27	14	10	4	17	0	9	8	0	4-3*	1	K2
K1	11	30 24	19	18	18	11	7	3	0	1	2	0	3-0	3	K1
First	24	30	5	5	5	4	1	1	0	1	0	0	0	1	First
Second	28	30	2	10	2	2	0	0	0	2	0	8	3	0	Second
Third	28*	30	3	8	3	3	1	3	0	1	2	2	3	0	Third
Fourth	30	30	0	8	0	0	0	0	0	0	0	8	3	0	Fourth
Fifth	27 25	30	3	5	3	2	1	1	1	0	0	0	1	1	Fifth
Sixth	24 23	30	6	3	3	1	2	2	1	1	0	0	3-0	4	Sixth
Seventh	30	30	0	6	0	0	0	0	0	0	0	6	1	0	Seventh
Eighth	25 24	24	0	2	0	0	0	0	0	0	1	1	1	0	Eighth
Total	227- 223	278	52	92	48	33	16	27	2	15	13	25	15	10	

68.75% 31.25%

\* Mid year addition

Max Capacity: Opened up additional TK spots changing our traditional TK/K ratio 1/3 TK and 2/3 K

To Be Filled: Holding this spot for a potential new hire

Being held for a current 1st grader who may be repeating

Notes:

Received 6 applicants in the non ADA applicant pool in the "Post April 2nd" waitlist

Once a month tours have been added. Will continue this in 2023/24, with a higher frequency of tours during "Enrollment Season" Nov-Feb

Next year I suggest we consider changing applicant siblings to a higher weight in the lottery. Sebastopol Charter already uses this methodology.

### 2023-24 Intent to Return Recap

Sent ParentSquare post on 3/22/23 data as of 4/10/23

250 sent

186 replied

3 not returning

64 40 awaiting reply (24 are rising 9th graders)

Rising students (33 families)

5- 1st graders

2- 2nd graders

4- 3rd graders

7- 4th graders

3- 5th graders

4- 6th graders

8- 7th graders

7- 8th graders

### **LOCS Initial Lottery Process (for reference)**

- 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.

Marketing 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: 12 (one year students) / 10 (two year students - summer birthdays - Apr 2)

Class 2: 12 (one year students) / 10 (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.*

#### **FAQs:**

##### **1. Will similar aged TK/Kstudents have a chance to socialize?**

Yes! Here are some ideas the teachers have for gathering similar aged students from both TK/K classrooms.

- 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. What if my student has a TK birth date range from 4/2 to 6/2 in 23/24?**

We will consider students with bdays beyond 4/2 for next year. However, students with bdays prior to 4/2 will receive priority.

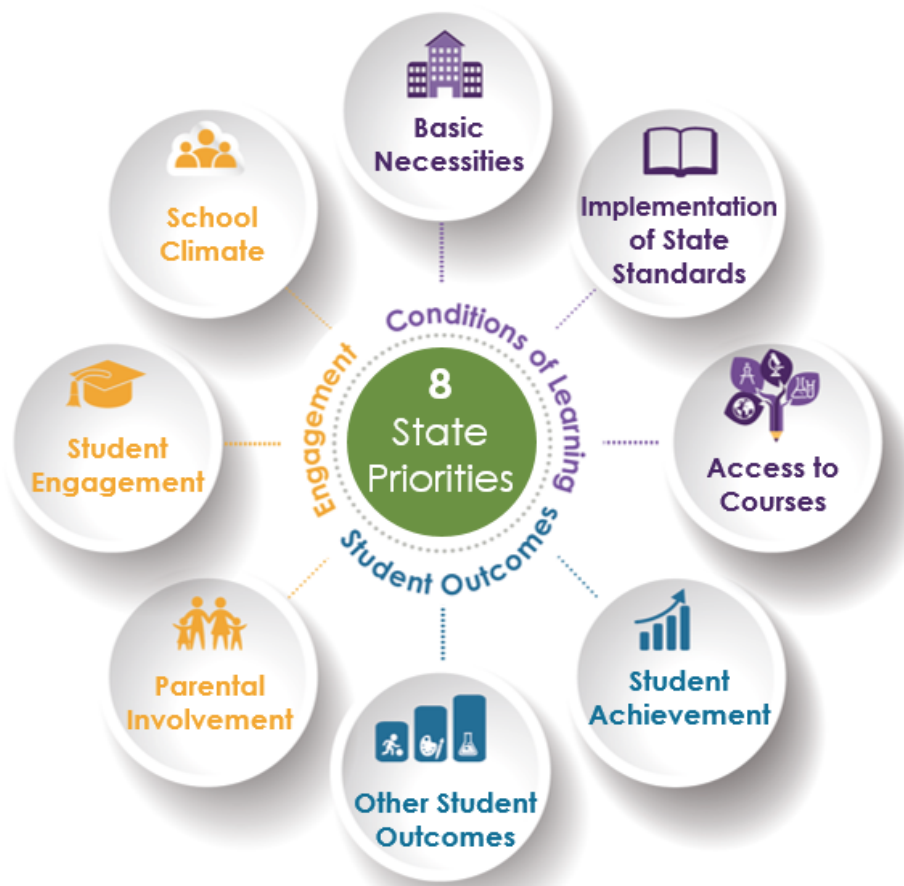
### 3. What will our TK/K ASP program look like next year?

We will continue to offer ASP for working parents next year to students in grades TK/K. Currently we are planning for an expanded TK/K ASP program to accommodate any TK/K parent needs. Our current plan is to double our TK/K program to 30 from 14. We plan to use both Kindergarten classrooms.

Questions still on the table:

4. Do we increase our Kindergarten offering to 1:30 PM or 1:50 PM? (for 24/25)
5. Will we offer a 9 hour day for TK/K free of charge to FRMP parents? (for 24/25)
6. We will be offering aftercare for free to all parents? (for 24/25)

### LCAP OVERVIEW 23/24



### **State Priority 1: Basic Services**

*The degree to which teachers are appropriately assigned and fully credentialed, every pupil has sufficient access to standards-aligned instructional materials, and school facilities are maintained in good repair.*

#### **Annual Goals:**

1. Core teachers hold required CA Teaching Credential and appropriately assigned
2. Students have access to CCSS aligned materials
3. School facilities are maintained clean, safe and in good repair
4. Participate in the new Universal Meal Program (UMP).

### **State Priority 2: Implementation of Academic Content and Performance Standards**

*Implementation of state adopted academic content and performance standards, including how EL students will be enabled to gain academic content knowledge and English language proficiency*

#### **Annual Goals:**

1. Core subject teachers have material and training on implementing Waldorf and CCSS
2. All students develop proficiency in core subjects implementing Waldorf/CCSS

### **State Priority 3: Parental Involvement**

*Parental involvement, including efforts the charter school makes to seek parent input in making decisions for the charter school, and including how the charter school will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.*

#### **Annual Goals:**

1. Opportunities for parent involvement through volunteering opportunities
2. Parent opportunities for representation on Board and Committees
3. Provide for parent input on decision making

### **State Priority 4: Student Achievement**

*Pupil achievement, as measured by all of the following, as applicable: (A) Statewide assessments; (B) [n/a]; (C) Percentage of EL students who make progress toward English proficiency as measured by the ELPAC; (D) EL reclassification rate*

#### **Annual Goals:**

1. Students will score in comparable proficiency with similar schools in ELA/Math in CAASPP data, EL progress towards proficiency and EL reclassification rate.

2. Meet annual academic targets per SBE (via Dashboard).
3. Transition to the new Extended Learning Opportunity Program (ELOP) offering a 9 hour school day and 30, 9 hour day intersession opportunities throughout the year.

### **State Priority 5: Student Engagement**

*Pupil engagement as measured by all of the following, as applicable: (A) School attendance rates; (B) Chronic absenteeism rates; (C) Middle school dropout rates*

Annual Goals:

1. Set and strive for a high attendance rate (94.5%)
2. Set and strive for a low rate of Chronic absenteeism (under 10%)
3. Strive for no MS dropouts

### **State Priority 6: School Climate**

*School climate, as measured by all of the following, as applicable: (A) Suspension rates; (B) Expulsion rates; (C) Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness*

Annual Goals:

1. Support a healthy and supportive school climate for academic, social, and emotional development
2. Set and strive to meet lower rate of absenteeism

### **State Priority 7: Course Access**

*The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students and students with exceptional needs. "Broad course of study" includes the following, as applicable: - Grades K-8: English, mathematics, social sciences, science, visual and performing arts, health, physical education, and other as prescribed by the governing board.*

Annual Goals:

1. All students have access to a broad and diverse educational program including core academics, music, drama, movement, practical arts, fine arts and other enrichment electives.
2. Participate in the new Universal Transitional Kindergarten (UTK) age range extension.

### **State Priority 8: Pupil Outcomes**

*Pupil outcomes, if available, in the subject areas described in State Priority 7.*

#### Annual Goals:

1. High academic achievement
2. Implements CCSS curriculum with best instructional practices that meet student needs.
3. Foster positive student character, social/emotional proficiency, and RJ skills
4. Cultivate a campus climate and community culture that engages and inspires student participation

#### Local Priority Goals

**Goal number 1:** Provide a high-quality public Waldorf education including programming, faculty, staff and Administration.

**Rationale:** There is a continued strong community demand for a high-quality public Waldorf school in the school district and general geographical region.

**Goal number 2:** Ensure the long-term sustainability and financial stability of the school.

**Rationale:** In addition to other measures of success noted elsewhere in this LCAP (e.g. high community demand for Public Waldorf education, and long-term facilities procurement/ security), other factors of success include: (1) Strong school leadership and governance; (2) Prudent fiscal management; (3) Strong relationships with authorizing district; (4) Strong relationships with charter advocacy and support organizations; and (5) Accountability and compliance with applicable regulations.

**Goal number 3:** Continue to provide a robust academic student support Response to Intervention (RTI) program as part of an effective overall Multi-tiered System of Support (MTSS).

**Rationale:** To provide additional academic support to students in order to increase student success and pupil achievement within the general education environment. This goal also specifically addresses increasing and improving services to unduplicated pupils and specific Subgroups. Implement an integrated MTSS as a way to help serve the whole child and systematically support all students.

**Goal number 4:** Develop a long-term facility plan.

**Rationale:** Ongoing planning and development to ensure a physical location in order to continue providing for a high-quality Waldorf education program for up to 300 students that serves the greater local geographical community.



## **Events and Dates:**

All School:

- 4/13: Open house and MS music concert.
- 4/20: Spring Faire and Picnic
- 5/25: End of year Assembly
- 6/02: Last day of school; Rose Ceremony; Kindergarten Fly Away
- 6/04: Promotion Ceremony

See ParentSquare posts for more information and to keep up to date with further information.

**Software updating:** Redrover is up and running. It is a better system and feedback so far is that it is much better. RR allows us to fill partial vacancies which would have gone unfilled previously. Also it allows for teachers to fill in for each other. The interface allows for documents like lesson plans and seating plans allowing for more information to go to the subs ahead of time. Faculty and staff have received training and everyone is using it.

Replacing Target Solutions with Public School Works which is our all school training system via RESIG (CPS, Sexual Harassment, Bullying, Pesticide Use, etc). Kim tested and approved the user interface.

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.

**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 4, April 3.



## Fundraising Report Through January 2023

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

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

2022-2023 YTD *actual* grant to the school: \$ 37,485.28

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

### Donations Received by Month [Source: Foundation Accounting]

Month	2018-2019 Year	2019-2020 Year	2020-2021 Year	2021-2022 Year	2022-2023 Year
July	\$ 8,383.21	\$ 10,989.33	\$ 4,233.67	\$ 4,561.51	\$4,176.53
August	\$ 8,652.51	\$ 21,194.89	\$ 12,566.54	\$ 7,658.32	\$6,447.29
September	\$ 23,645.47	\$ 16,006.07	\$ 13,829.33	\$ 3,933.77	\$4,649.97
October	\$ 11,717.19	\$ 11,153.66	\$ 7,199.23	\$7,962.98	\$4,139.85
November	\$ 17,345.91	\$ 12,510.24	\$ 8,827.93	\$23,746.23	\$8,131.14
December	\$ 21,067.03	\$ 23,091.80	\$ 17,168.88	\$19,597.50	\$11,377.59
January	\$ 25,915.16	\$ 33,871.50	\$ 13,955.94	\$56,795.13	\$9,219.81
February	\$ 15,592.43	\$ 15,300.49	\$ 13,240.35	\$8,327.05	
March	\$ 84,452.77	\$ 99,049.54	\$ 11,267.57	\$8,878.44	
April	\$ 14,613.46	\$ 10,726.98	\$ 12,928.62	\$14,611.86	
May	\$ 13,789.51	\$ 18,265.65	\$ 54,223.26	\$99,587.56	
June	\$ 39,777.09	\$ 19,207.18	\$ 12,880.61	\$4,624.86	
Total	\$ 284,951.74	\$ 291,367.33	\$ 182,321.93	\$260,295.21	\$48,142.18

**Variance From Last Year YTD: -\$76,113.14**

**Long-Term Capital Fund Ending Balance: Approx. \$115,718.48**

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

**Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School**  
**Handwork Room and Zoom**  
**March 9, 2023**  
**6:00 pm**

School board meetings are being conducted in hybrid format, by virtual teleconference and in person. Members of the public who wish to access the Board meeting via virtual teleconference may do so at:

**Join Zoom Meeting**

<https://liveoakcharter-org.zoom.us/j/94205013427?pwd=VXV3RVFScXk0amwvMlhJdnRRK0xXdz09>

Meeting ID: 942 0501 3427

Passcode: 545744

**One tap mobile**

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

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

Members of the public calling in will be given the opportunity to address the Board during the meeting. They should use the “raise hand” tool on the Zoom platform. 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](mailto:kim.anderson@liveoakcharter.org). All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the ADA

**Mission & Program**

To ensure the humanity and potential of its students through an education resonant with their unfolding awareness and capacities, and supportive of the full and integrated development of body, heart, and mind. LOCS provides a K-8 program inspired by Waldorf education to children and families of Petaluma and surrounding communities. Waldorf inspired education is a developmental approach to learning that cultivates the innate capacities of each child through age appropriate curriculum. Live Oak educates the whole child – head, heart, and hands, through an education that

integrates each child's creative, intellectual, emotional, physical and social domains. Live Oak offers an interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

### **Live Oak Charter Board Norms**

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

### **LIVE OAK CHARTER SCHOOL**

100 Gness Concourse Petaluma, CA 94952 • (707) 762-9020

### **CALL TO ORDER**

**6:33pm**

Identify a time-keeper for the meeting

### **PRESENT**

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

### **ABSENT**

Stacy Ito, Board Director  
Kristin Walter, Board Director

### **APPROVE THE AGENDA**

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

## **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.

Thanks for doing this crazy job!

## **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)
  - a. *Expenses are where we expect; revenues have not come in as expected (revenues of 500K haven't yet been pulled into budget)*
2. Foundation Report (Jessica Umphress)
  - a. Nothing to report; moved meeting to next week - auction is this weekend
3. Enrollment Report (Heather Bleasdel)
  - a. This year's enrollment team has been a big team effort; website-team has some big ideas and wants to make changes; need to enroll the parent body to get them involved in the community; will keep doing tours; we get our students through word of mouth; will try to do Butter & Eggs. Board comments-thank you to the team for all the hard work; timing of rebranding is good.
4. Director's Update (Justin Tomola)
  - a. Admin focus has been on enrollment and attendance; still around 250 students; have 2 students we're not getting ADA for this year, but will for next
    - i. Enrollment faire was successful; ¾ of RSVPs showed up; teachers were compensated for their time at the faire
    - ii. Lottery update: 92 applications have been received, 47 offers extended.
      1. Immunization is still a heavy lift because there is a bit of paperwork
      2. Will know more next month about the final numbers
    - iii. For 23/24 school year, goal is to double the aftercare space for TK/K
  - b. Academics - met with local schools to collaborate on ideas on grade level teams
  - c. Covid - 0 cases this month
5. Strategic Planning Update (Kristin Walter, Jessica Umphress)
  - a. Exploration phase completed. Next step to set up committee and set up initiatives

## **C. Consent agenda**

No public comment

Move to approve RB, SecondCF, All in favor JU, SS, CF, RB

(5 min)

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

1. Board minutes for February 9, 2023
2. Financials for February 2023



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

1. Second Interim Budget (John Azzizzi)

No public comment

- a. CA budget - expecting slowdown, so we expect some cuts to education; Prop 28 passed and is in the budget for the next 2 years; enrollment, attendance, and ADA are all important.
- b. Our attendance and ADA rates are lower than expected-this is a general trend across the state (91%); Novato Charter has really focused on Independent Study;
- c. We're spending down reserves this year and next; 25/26 school year needs to be a break-even year.
- d. Reserve levels have improved slightly; revenues lag expenses, which is typical
- e. Question from JU: Will the state move toward require moving TK ratio to 10:1 (and will they fund it)? A: The state needs to be projecting revenues running higher; it's a big priority for the governor, but will likely be put on back burner at least for the next 2 years.
- f. Question from JU: Attendance rate is bad at all PCS; will the state backfill for lousy attendance? A: Not for charter schools (unless there is a surplus). The fact that education was shielded for so long is pretty amazing
- g. Question from CF for JU: Is there a chance that rent relief is in the future at all? Answer: There is potential for rent relief if the city becomes our landlord. However, we are currently keeping the rental costs in the budget the same as they have been.
- h. Chartering options - facilities are the most important aspect to figure out; other items important - special education, lunch program, administration, staff salary structure

Move to approve CF; RB seconds; all in favor CF, RB, JU, SS

**E. The board will consider the following for discussion**

1. Annual Parent/Caregiver Survey Results (Samantha Sheppard)

- a. Reviewed parent survey; report in board packet

2. Future facilities and chartering options (Jessica Umphress)

- a. Letter sent to superintendent; has not responded. Invited to the auction; haven't heard back. Moving on 3 fronts
  - i. Dependent Charter
  - ii. Partner with Credo (dependent or independent)
  - iii. Independent Charter
- b. We are investigating the options independent v. dependant charter. Reached out to CSDC to see if they have anything on file and they don't.
- c. Met with charter school financing company who works on getting facilities. 300 students is the floor for getting financing. We are under the floor, but our history may be helpful. Financing may be too difficult, and we will need to pursue Prop 39 funding.
- d. Credo also rents, and has done facilities build out, and has information. Partnering with Credo is an option - their ED is excited at the prospect.

3. Programming goals: UTK transition, desired program offerings, sustainable structuring of specialty programs, potential study sessions (Jessica Umphress)

- a. Strategic planning goals - our goal is to manage how well it is going (Admin does how it happens). We will have two meetings in April:

- i. Study session - Goals relating to our programming - kindergarten programming - still dealing with Covid effects; age span between TK and K is growing so we need to manage around it, anticipate pressure points
- ii. Study session - speciality programs, specifically music, facing the prospect of potentially filling music teacher position next year; what is our core value with the program? Based on core value, there's a wide variety of options for other specialty programs; our preferred course is to keep Mr. Castro and build on his program.
- iii. Question from RB: What does the Waldorf programming look like? Would like to meet with Staff and discuss. JU proposed doing this in the fall.
- iv. Comment from CF: A leadership role for Kindergarten would be good. For music program, feel we need a student voice (a survey? input in meetings?). The music program has changed over the years.

#### **F. Board Development**

- 1. Board Work Assignments (Jessica Umphress)

No public comments

- a. Exec director search committee-have received applicants for the job, and they look good. Now we need to create a hiring committee. Proposed is 2 board members, 2 staff members, a parent and a specialty teacher; timeline - will review and select questions now, interviews second week of April.
- b. Parent Orientation meeting -

#### **G. Topics for consideration for future board meetings**

Please email future agenda items for consideration to [Justin.Tomola@liveoakcharter.org](mailto:Justin.Tomola@liveoakcharter.org) and [jessica.umphress@liveoakcharter.org](mailto:jessica.umphress@liveoakcharter.org)

#### **H. ADJOURNMENT**

**9:31**

Through April 5, 2023

Fiscal05

Account Summary-Balance

Balances through 06/30/2023					Fiscal Year 2022/23	
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 1100 - Teachers' Salar</b>						
62- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	888,776.00	869,853.00	302,950.72	652,878.62	85,976.34-
62- 0000- 0- 1110- 1000- 1100- 000- RTI 1	Teachers' Salar,Instructi	75,690.00	75,690.00	24,403.22	51,286.90	.12-
62- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	29,636.00	35,413.00	9,880.20	20,809.80	4,723.00
62- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instructi	31,761.00	41,404.00	11,915.76	25,046.00	4,442.24
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
<b>Total for Object 1100 and Expense accounts</b>		<b>1,025,863.00</b>	<b>1,088,520.00</b>	<b>349,149.90</b>	<b>750,021.32</b>	<b>10,651.22-</b>
<b>Object 1130 - Teachers' Sals</b>						
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	
<b>Total for Object 1130 and Expense accounts</b>		<b>15,800.00</b>	<b>10,800.00</b>	<b>.00</b>	<b>8,000.00</b>	<b>2,800.00</b>
<b>Object 1148 - Teacher Substit</b>						
62- 0000- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi	8,000.00	58,400.00	200.00-	26,500.26	32,099.74
62- 7435- 0- 1110- 1000- 1148- 000- 0000	Teacher Substit,Instructi				2,349.17	2,349.17-
<b>Total for Object 1148 and Expense accounts</b>		<b>8,000.00</b>	<b>58,400.00</b>	<b>200.00-</b>	<b>28,849.43</b>	<b>29,750.57</b>
<b>Object 1300 - Cert Suprvrsr's</b>						
62- 0000- 0- 0000- 7150- 1300- 000- 0000	Cert Suprvrsr's,Superinten	39,021.00	39,021.00	11,381.00	27,639.62	.38
62- 0000- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm	91,049.00	65,116.00	26,555.98	64,493.24	25,933.22-
62- 6053- 0- 1110- 2700- 1300- 000- 0000	Cert Suprvrsr's,School Adm		25,933.00			25,933.00
<b>Total for Object 1300 and Expense accounts</b>		<b>130,070.00</b>	<b>130,070.00</b>	<b>37,936.98</b>	<b>92,132.86</b>	<b>.16</b>
<b>Object 2100 - Instructional A</b>						
62- 0000- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instructi	58,129.00	58,129.00	18,495.61	39,633.45	.06-
62- 0000- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	80,556.00	49,443.00	15,347.43	37,592.34	3,496.77-
62- 0000- 0- 5760- 1190- 2100- 000- RTI 1	Instructional A,Spec Ed-o	40,806.00	18,875.00	6,111.00	11,982.98	781.02
62- 3010- 0- 1110- 1000- 2100- 000- RTI 1	Instructional A,Instructi	12,243.00	16,985.00	3,887.59	8,130.31	4,967.10
<b>Total for Object 2100 and Expense accounts</b>		<b>191,734.00</b>	<b>143,432.00</b>	<b>43,841.63</b>	<b>97,339.08</b>	<b>2,251.29</b>
<b>Object 2130 - Instr Aides - E</b>						
62- 0000- 0- 1110- 1000- 2130- 000- 0000	Instr Aides - E,Instructi		2,500.00		1,150.00	1,350.00
<b>Total for Object 2130 and Expense accounts</b>		<b>.00</b>	<b>2,500.00</b>	<b>.00</b>	<b>1,150.00</b>	<b>1,350.00</b>
<b>Object 2148 - Instr Aides Sub</b>						
62- 0000- 0- 1110- 1000- 2148- 000- 0000	Instr Aides Sub,Instructi	500.00	500.00		180.00	320.00
<b>Total for Object 2148 and Expense accounts</b>		<b>500.00</b>	<b>500.00</b>	<b>.00</b>	<b>180.00</b>	<b>320.00</b>
<b>Object 2199 - Instr Aides Oth</b>						
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )					ESCAPE	ONLINE

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## Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 2199 - Instr Aides Oth</b>						
62- 0000- 0- 1110- 1000- 2199- 000- 0000	Instr Aides Oth,Instructi	4,000.00	171.00		757.96	586.96-
62- 0000- 0- 1110- 1000- 2199- 000- RTI 1	Instr Aides Oth,Instructi		2,629.00		1,781.50	847.50
<b>Total for Object 2199 and Expense accounts</b>		<b>4,000.00</b>	<b>2,800.00</b>	<b>.00</b>	<b>2,539.46</b>	<b>260.54</b>
<b>Object 2300 - Classified Direc</b>						
62- 0000- 0- 0000- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	48,468.00	48,468.00	14,136.43	34,331.33	.24
62- 0000- 0- 7110- 7300- 2300- 000- CBSC	Classified Direc,Fiscal Se	87,182.00	87,182.00	25,428.13	61,754.03	.16-
<b>Total for Object 2300 and Expense accounts</b>		<b>135,650.00</b>	<b>135,650.00</b>	<b>39,564.56</b>	<b>96,085.36</b>	<b>.08</b>
<b>Object 2400 - Clerical &amp; Offi</b>						
62- 0000- 0- 0000- 7200- 2400- 000- 0000	Clerical & Offi,Other Gen	37,960.00	37,960.00	11,071.69	26,888.39	.08-
62- 0000- 0- 1110- 2700- 2400- 000- 0000	Clerical & Offi,School Ad	210,813.00	204,770.00	61,175.06	143,594.98	.04-
<b>Total for Object 2400 and Expense accounts</b>		<b>248,773.00</b>	<b>242,730.00</b>	<b>72,246.75</b>	<b>170,483.37</b>	<b>.12-</b>
<b>Object 2499 - Clerical&amp;office</b>						
62- 0000- 0- 1110- 2700- 2499- 000- 0000	Clerical&office,School Ad		4,000.00		3,598.00	402.00
<b>Total for Object 2499 and Expense accounts</b>		<b>.00</b>	<b>4,000.00</b>	<b>.00</b>	<b>3,598.00</b>	<b>402.00</b>
<b>Object 2900 - Other Classifie</b>						
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	17,360.73	36,195.85	.42
62- 2600- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	48,399.00	97,343.00	29,999.10	67,200.79	143.11
62- 5310- 0- 0000- 3700- 2900- 000- FOOD	Other Classifie,Food Serv		19,098.00	6,000.12	13,137.40	39.52-
62- 9033- 0- 8500- 5900- 2900- 000- CARE	Other Classifie,Other Com	37,100.00				
<b>Total for Object 2900 and Expense accounts</b>		<b>157,914.00</b>	<b>169,998.00</b>	<b>53,359.95</b>	<b>116,534.04</b>	<b>104.01</b>
<b>Object 2999 - Other Class Sal</b>						
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		3,627.00		3,320.96	306.04
62- 9033- 0- 8500- 5900- 2999- 000- car e	Other Class Sal,Other Com	3,000.00	173.00		272.45	99.45-
<b>Total for Object 2999 and Expense accounts</b>		<b>3,350.00</b>	<b>4,150.00</b>	<b>.00</b>	<b>3,613.41</b>	<b>536.59</b>
<b>Object 3101 - Benefits - Strs</b>						
62- 0000- 0- 0000- 7150- 3101- 000- 0000	Benefits - Strs,Superinte	7,453.00	7,453.00	2,173.85	5,279.35	.20-
62- 0000- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	152,899.00	161,203.00	49,839.76	114,033.76	2,670.52-
62- 0000- 0- 1110- 1000- 3101- 000- RTI 1	Benefits - Strs,Instructi	14,457.00	14,457.00	4,565.55	9,700.35	191.10
62- 0000- 0- 1110- 2700- 3101- 000- 0000	Benefits - Strs,School Ad	17,390.00	17,390.00	5,072.12	12,318.03	.15-
62- 1100- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instructi	5,741.00	5,862.00	1,852.72	3,940.24	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 = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )						

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## Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3101 - Benefits - Strs (continued)</b>						
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
<b>Total for Object 3101 and Expense accounts</b>		<b>197,940.00</b>	<b>216,920.00</b>	<b>63,504.00</b>	<b>146,026.02</b>	<b>7,389.98</b>
<b>Object 3201 - Benefits - Pers</b>						
62- 0000- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	27,219.00	26,556.00	8,491.46	18,064.58	.04-
62- 1400- 0- 1110- 1000- 3201- 000- 0000	Benefits - Pers,Instructi	9,161.00	9,377.00	3,023.01	6,354.13	.14-
<b>Total for Object 3201 and Expense accounts</b>		<b>36,380.00</b>	<b>35,933.00</b>	<b>11,514.47</b>	<b>24,418.71</b>	<b>.18-</b>
<b>Object 3202 - Benefits - Pers</b>						
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	2,808.89	6,821.59	.48-
62- 0000- 0- 0000- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	12,296.00	12,296.00	3,586.38	8,709.78	.16-
62- 0000- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instructi	29,476.00	28,568.00	8,873.48	19,158.43	536.09
62- 0000- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	20,443.00	14,373.00	3,893.61	9,942.15	537.24
62- 0000- 0- 1110- 2700- 3202- 000- 0000	Benefits - Pers,School Ad	53,483.00	41,042.00	11,714.50	29,159.35	168.15
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	1,550.36	3,040.07	198.57
62- 0000- 0- 7110- 7300- 3202- 000- CBSC	Benefits - Pers,Fiscal Se	22,118.00	22,118.00	6,451.13	15,667.03	.16-
62- 2600- 0- 8500- 5900- 3202- 000- CARE	Benefits - Pers,Other Com	12,279.00	25,500.00	7,610.86	17,766.87	122.27
62- 3010- 0- 1110- 1000- 3202- 000- RTI 1	Benefits - Pers,Instructi	3,100.00	3,100.00	986.30	2,062.70	51.00
62- 5310- 0- 0000- 3700- 3202- 000- FOOD	Benefits - Pers,Food Serv		4,845.00	1,522.22	3,332.93	10.15-
62- 9033- 0- 8500- 5900- 3202- 000- car e	Benefits - Pers,Other Com	10,173.00	44.00		61.51	17.51-
<b>Total for Object 3202 and Expense accounts</b>		<b>188,223.00</b>	<b>166,394.00</b>	<b>48,997.73</b>	<b>115,727.49</b>	<b>1,668.78</b>
<b>Object 3311 - Benefits - Oasd</b>						
62- 0000- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	5,520.00	5,549.00	1,760.42	3,925.22	136.64-
62- 1400- 0- 1110- 1000- 3311- 000- 0000	Benefits - Oasd,Instructi	1,945.00	1,998.00	642.39	1,355.59	.02
<b>Total for Object 3311 and Expense accounts</b>		<b>7,465.00</b>	<b>7,547.00</b>	<b>2,402.81</b>	<b>5,280.81</b>	<b>136.62-</b>
<b>Object 3312 - Benefits - Oasd</b>						
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	657.02	1,618.84	.14
62- 0000- 0- 0000- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	2,862.00	2,862.00	832.09	2,029.55	.36
62- 0000- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instructi	6,802.00	6,721.00	2,091.70	4,560.83	68.47
62- 0000- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	4,996.00	3,524.00	951.51	2,441.13	131.36
62- 0000- 0- 1110- 2700- 3312- 000- 0000	Benefits - Oasd,School Ad	12,636.00	12,465.00	3,639.37	8,800.90	24.73
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 = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )

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Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3312 - Benefits - Oasd (continued)</b>						
62- 0000- 0- 5760- 1190- 3312- 000- RTI 1	Benefits - Oasd,Spec Ed-o	2,530.00	1,111.00	355.95	706.91	48.14
62- 0000- 0- 7110- 7300- 3312- 000- CBSC	Benefits - Oasd,Fiscal Se	5,148.00	5,148.00	1,496.81	3,650.89	.30
62- 2600- 0- 8500- 5900- 3312- 000- CARE	Benefits - Oasd,Other Com	2,749.00	5,876.00	1,725.71	4,123.54	26.75
62- 3010- 0- 1110- 1000- 3312- 000- RTI 1	Benefits - Oasd,Instructi	758.00	758.00	241.01	504.03	12.96
62- 5310- 0- 0000- 3700- 3312- 000- FOOD	Benefits - Oasd,Food Serv		1,184.00	371.98	814.46	2.44-
62- 9033- 0- 8500- 5900- 3312- 000- car e	Benefits - Oasd,Other Com	2,427.00	9.00		16.89	7.89-
<b>Total for Object 3312 and Expense accounts</b>		<b>44,419.00</b>	<b>41,956.00</b>	<b>12,363.15</b>	<b>29,269.21</b>	<b>323.64</b>
<b>Object 3331 - Benefits - Medi</b>						
62- 0000- 0- 0000- 7150- 3331- 000- 0000	Benefits - Medi,Superinte	544.00	544.00	158.06	385.42	.52
62- 0000- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	12,403.00	12,943.00	4,060.58	9,308.35	425.93-
62- 0000- 0- 1110- 1000- 3331- 000- RTI 1	Benefits - Medi,Instructi	1,022.00	1,022.00	328.60	693.52	.12-
62- 0000- 0- 1110- 2700- 3331- 000- 0000	Benefits - Medi,School Ad	1,268.00	1,268.00	368.90	899.74	.64-
62- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	430.00	436.00	140.04	296.44	.48-
62- 1400- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instructi	455.00	467.00	150.25	317.05	.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
<b>Total for Object 3331 and Expense accounts</b>		<b>16,122.00</b>	<b>17,481.00</b>	<b>5,206.43</b>	<b>11,957.78</b>	<b>316.79</b>
<b>Object 3332 - Benefits - Medi</b>						
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	153.65	378.61	.26-
62- 0000- 0- 0000- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	669.00	669.00	194.60	474.64	.24-
62- 0000- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instructi	1,591.00	1,572.00	489.25	1,066.77	15.98
62- 0000- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	1,168.00	824.00	222.60	571.07	30.33
62- 0000- 0- 1110- 2700- 3332- 000- 0000	Benefits - Medi,School Ad	2,955.00	2,915.00	851.13	2,058.32	5.55
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	83.23	165.30	11.47
62- 0000- 0- 7110- 7300- 3332- 000- CBSC	Benefits - Medi,Fiscal Se	1,204.00	1,204.00	350.07	853.89	.04
62- 2600- 0- 8500- 5900- 3332- 000- CARE	Benefits - Medi,Other Com	643.00	1,374.00	403.62	964.42	5.96
62- 3010- 0- 1110- 1000- 3332- 000- RTI 1	Benefits - Medi,Instructi	177.00	177.00	56.35	117.84	2.81
62- 5310- 0- 0000- 3700- 3332- 000- FOOD	Benefits - Medi,Food Serv		277.00	87.01	190.51	.52-
62- 9033- 0- 8500- 5900- 3332- 000- car e	Benefits - Medi,Other Com	568.00	2.00		3.95	1.95-
<b>Total for Object 3332 and Expense accounts</b>		<b>10,388.00</b>	<b>9,811.00</b>	<b>2,891.51</b>	<b>6,845.62</b>	<b>73.87</b>
<b>Object 3401 - H &amp; W Benefits</b>						

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

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## Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3401 - H &amp; W Benefits</b>						
62- 0000- 0- 0000- 7150- 3401- 000- 0000	H & W Benefits,Superinten	4,582.00	4,590.00	1,356.81	3,274.60	41.41-
62- 0000- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	182,278.00	178,042.00	62,334.48	129,484.31	13,776.79-
62- 0000- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio	15,272.00	15,304.00	4,934.02	10,519.55	149.57-
62- 0000- 0- 1110- 2700- 3401- 000- 0000	H & W Benefits,School Adm	10,691.00	10,711.00	3,166.03	7,640.98	96.01-
62- 1100- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	5,498.00	5,510.00	1,776.25	3,787.05	53.30-
62- 1400- 0- 1110- 1000- 3401- 000- 0000	H & W Benefits,Instructio	7,394.00	7,394.00	2,352.77	5,041.65	.42-
62- 7435- 0- 1110- 1000- 3401- 000- RTI 1	H & W Benefits,Instructio		14,218.00			14,218.00
<b>Total for Object 3401 and Expense accounts</b>		<b>225,715.00</b>	<b>235,769.00</b>	<b>75,920.36</b>	<b>159,748.14</b>	<b>100.50</b>
<b>Object 3402 - H &amp; W Benefits</b>						
62- 0000- 0- 0000- 7200- 3402- 000- 0000	H & W Benefits,Other Gene	7,636.00	7,651.00	2,261.35	5,457.62	67.97-
62- 0000- 0- 0000- 7300- 3402- 000- CBSC	H & W Benefits,Fiscal Ser	5,448.00	5,448.00	1,588.86	3,858.66	.48
62- 0000- 0- 1110- 1000- 3402- 000- 0000	H & W Benefits,Instructio	7,614.00	7,614.00	2,422.56	5,191.20	.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	23,197.00	6,708.38	16,257.55	231.07
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	2,858.03	6,940.93	.04
62- 2600- 0- 8500- 5900- 3402- 000- CARE	H & W Benefits,Other Comm	9,528.00	19,487.00	6,264.86	13,371.35	149.21-
62- 9033- 0- 8500- 5900- 3402- 000- car e	H & W Benefits,Other Comm	9,927.00				
<b>Total for Object 3402 and Expense accounts</b>		<b>105,117.00</b>	<b>73,196.00</b>	<b>22,104.04</b>	<b>51,077.31</b>	<b>14.65</b>
<b>Object 3501 - Benefits - Sui</b>						
62- 0000- 0- 0000- 7150- 3501- 000- 0000	Benefits - Sui,Superinten	187.00	187.00	54.60	133.14	.74-
62- 0000- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	4,777.00	4,463.00	1,400.19	3,209.87	147.06-
62- 0000- 0- 1110- 1000- 3501- 000- RTI 1	Benefits - Sui,Instructio	352.00	352.00	113.32	239.16	.48-
62- 0000- 0- 1110- 2700- 3501- 000- 0000	Benefits - Sui,School Adm	437.00	437.00	127.12	310.04	.16-
62- 1100- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	148.00	150.00	48.27	102.19	.46-
62- 1400- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instructio	157.00	161.00	51.76	109.25	.01-
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	
<b>Total for Object 3501 and Expense accounts</b>		<b>6,058.00</b>	<b>6,026.00</b>	<b>1,795.26</b>	<b>4,123.40</b>	<b>107.34</b>
<b>Object 3502 - Benefits - Sui</b>						
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	52.99	130.55	.46
62- 0000- 0- 0000- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	231.00	231.00	67.06	163.58	.36
Selection Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )					ESCAPE	ONLINE

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Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3502 - Benefits - Sui (continued)</b>						
62- 0000- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instructio	549.00	542.00	168.69	367.83	5.48
62- 0000- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	403.00	284.00	76.72	196.85	10.43
62- 0000- 0- 1110- 2700- 3502- 000- 0000	Benefits - Sui,School Adm	1,019.00	1,005.00	293.44	709.60	1.96
62- 0000- 0- 5760- 1190- 3502- 000- 0000	Benefits - Sui,Spec Ed-ot	2.00	2.00		.11	1.89
62- 0000- 0- 5760- 1190- 3502- 000- RTI 1	Benefits - Sui,Spec Ed-ot	204.00	90.00	28.70	56.99	4.31
62- 0000- 0- 7110- 7300- 3502- 000- CBSC	Benefits - Sui,Fiscal Ser	415.00	415.00	120.75	294.51	.26-
62- 2600- 0- 8500- 5900- 3502- 000- CARE	Benefits - Sui,Other Comm	222.00	474.00	139.16	332.56	2.28
62- 3010- 0- 1110- 1000- 3502- 000- RTI 1	Benefits - Sui,Instructio	61.00	61.00	19.46	40.70	.84
62- 5310- 0- 0000- 3700- 3502- 000- FOOD	Benefits - Sui,Food Servi		95.00	30.03	65.75	.78-
62- 9033- 0- 8500- 5900- 3502- 000- care e	Benefits - Sui,Other Comm	196.00	1.00		1.35	.35-
<b>Total for Object 3502 and Expense accounts</b>		<b>3,583.00</b>	<b>3,384.00</b>	<b>997.00</b>	<b>2,360.38</b>	<b>26.62</b>

**Object 3601 - Benefits - Wcom**

62- 0000- 0- 0000- 7150- 3601- 000- 0000	Benefits - Wcom,Superinte	515.00	515.00	150.22	364.82	.04-
62- 0000- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	11,983.00	12,660.00	3,996.41	9,052.48	388.89-
62- 0000- 0- 1110- 1000- 3601- 000- RTI 1	Benefits - Wcom,Instructi	999.00	999.00	322.13	677.01	.14-
62- 0000- 0- 1110- 2700- 3601- 000- 0000	Benefits - Wcom,School Ad	1,202.00	1,202.00	350.56	851.36	.08
62- 1100- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	397.00	405.00	130.40	274.65	.05-
62- 1400- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instructi	477.00	488.00	157.26	330.54	.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
<b>Total for Object 3601 and Expense accounts</b>		<b>15,573.00</b>	<b>16,998.00</b>	<b>5,106.98</b>	<b>11,602.99</b>	<b>288.03</b>

**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	146.16	354.96	.12-
62- 0000- 0- 0000- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	640.00	640.00	186.62	453.22	.16
62- 0000- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instructi	1,534.00	1,516.00	473.33	1,028.58	14.09
62- 0000- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	1,064.00	750.00	202.58	519.72	27.70
62- 0000- 0- 1110- 2700- 3602- 000- 0000	Benefits - Wcom,School Ad	2,783.00	2,756.00	807.52	1,942.98	5.50
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	80.64	158.13	10.23
62- 0000- 0- 7110- 7300- 3602- 000- CBSC	Benefits - Wcom,Fiscal Se	1,151.00	1,151.00	335.65	815.15	.20
62- 2600- 0- 8500- 5900- 3602- 000- CARE	Benefits - Wcom,Other Com	639.00	1,333.00	395.92	930.81	6.27
62- 3010- 0- 1110- 1000- 3602- 000- RTI 1	Benefits - Wcom,Instructi	161.00	161.00	51.31	107.31	2.38

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Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 3602 - Benefits - Wcom (continued)</b>						
62- 5310- 0- 0000- 3700- 3602- 000- FOOD	Benefits - Wcom,Food Serv		252.00	79.17	173.35	.52-
62- 9033- 0- 8500- 5900- 3602- 000- car e	Benefits - Wcom,Other Com	529.00	2.00		3.63	1.63-
<b>Total for Object 3602 and Expense accounts</b>		<b>9,795.00</b>	<b>9,316.00</b>	<b>2,758.90</b>	<b>6,488.10</b>	<b>69.00</b>
<b>Object 4110 - Textbooks</b>						
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
<b>Total for Object 4110 and Expense accounts</b>		<b>500.00</b>	<b>6,050.00</b>	<b>.00</b>	<b>5,585.31</b>	<b>464.69</b>
<b>Object 4210 - Books Other Tha</b>						
62- 0000- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instructi	500.00	500.00		83.75	416.25
62- 0000- 0- 1110- 1000- 4210- 000- LI BR	Books Other Tha,Instructi	1,000.00	1,000.00		430.50	569.50
<b>Total for Object 4210 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>514.25</b>	<b>985.75</b>
<b>Object 4300 - Materials &amp; Sup</b>						
62- 9038- 0- 1110- 1000- 4300- 000- 0000	Materials & Sup,Instructi	2,500.00	2,500.00			2,500.00
<b>Total for Object 4300 and Expense accounts</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>.00</b>	<b>.00</b>	<b>2,500.00</b>
<b>Object 4310 - Instructional M</b>						
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-	7,949.00-			7,949.00-
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		5,933.48	1,433.48-
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		2,839.54	1,960.46
62- 0000- 0- 1110- 1000- 4310- 000- MUSC	Instructional M,Instructi	1,000.00	1,000.00		993.66	6.34
62- 0000- 0- 1110- 1000- 4310- 000- RSP1	Instructional M,Instructi	500.00	500.00		430.93	69.07
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		2,226.39	473.61
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		1,304.94	495.06
62- 6300- 0- 1110- 1000- 4310- 000- 4TH1	Instructional M,Instructi	1,800.00	1,800.00		1,701.78	98.22
62- 6300- 0- 1110- 1000- 4310- 000- BUDG	Instructional M,Instructi	4,489.00	7,949.00			7,949.00
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		1,742.42	57.58
<b>Total for Object 4310 and Expense accounts</b>		<b>25,950.00</b>	<b>25,950.00</b>	<b>.00</b>	<b>22,501.87</b>	<b>3,448.13</b>
<b>Object 4340 - Computer Sftwar</b>						

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 4340 - Computer Sftwar</b>						
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		236.25	163.75
<b>Total for Object 4340 and Expense accounts</b>		<b>600.00</b>	<b>600.00</b>	<b>.00</b>	<b>469.00</b>	<b>131.00</b>
<b>Object 4350 - Office Supplies</b>						
62- 0000- 0- 1110- 2700- 4350- 000- 0000	Office Supplies,School Ad	5,500.00	5,500.00		3,367.77	2,132.23
<b>Total for Object 4350 and Expense accounts</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>.00</b>	<b>3,367.77</b>	<b>2,132.23</b>
<b>Object 4370 - Custodial Suppl</b>						
62- 0000- 0- 1110- 8200- 4370- 000- JANI	Custodial Suppl,Operation	5,700.00	5,700.00		5,498.08	201.92
<b>Total for Object 4370 and Expense accounts</b>		<b>5,700.00</b>	<b>5,700.00</b>	<b>.00</b>	<b>5,498.08</b>	<b>201.92</b>
<b>Object 4390 - Other Supplies</b>						
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		305.01	1,194.99
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		230.02	269.98
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		3,356.31	643.69
62- 0000- 0- 1110- 2700- 4390- 000- FEST	Other Supplies,School Adm	2,000.00	2,000.00		791.94	1,208.06
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		5,333.50	1,333.50-
62- 2600- 0- 8500- 5900- 4390- 000- CARE	Other Supplies,Other Comm		4,000.00		1,783.43	2,216.57
62- 5310- 0- 0000- 3700- 4390- 000- FOOD	Other Supplies,Food Servi				311.22	311.22-
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		943.07	56.93
<b>Total for Object 4390 and Expense accounts</b>		<b>27,750.00</b>	<b>27,750.00</b>	<b>.00</b>	<b>19,862.01</b>	<b>7,887.99</b>
<b>Object 4400 - Inventory Suppl</b>						
62- 0000- 0- 1110- 1000- 4400- 000- 0000	Inventory Suppl,Instructi	10,000.00				
62- 0000- 0- 1110- 1000- 4400- 000- MUSC	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
<b>Total for Object 4400 and Expense accounts</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>.00</b>	<b>10,747.98</b>	<b>1,252.02</b>

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 4710 - Food Purchases</b>						
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		394.82	155.18
<b>Total for Object 4710 and Expense accounts</b>		<b>550.00</b>	<b>550.00</b>	<b>.00</b>	<b>394.82</b>	<b>155.18</b>
<b>Object 5200 - Travel &amp; Confer</b>						
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
<b>Total for Object 5200 and Expense accounts</b>		<b>17,600.00</b>	<b>18,600.00</b>	<b>.00</b>	<b>9,297.18</b>	<b>9,302.82</b>
<b>Object 5300 - Dues &amp; Membersh</b>						
62- 0000- 0- 1110- 2700- 5300- 000- 0000	Dues & Membersh,School Ad	3,500.00	3,500.00		804.00	2,696.00
<b>Total for Object 5300 and Expense accounts</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>.00</b>	<b>804.00</b>	<b>2,696.00</b>
<b>Object 5450 - Other Insurance</b>						
62- 0000- 0- 1110- 2700- 5450- 000- 0000	Other Insurance,School Ad	29,760.00	27,538.00		27,538.00	
<b>Total for Object 5450 and Expense accounts</b>		<b>29,760.00</b>	<b>27,538.00</b>	<b>.00</b>	<b>27,538.00</b>	<b>.00</b>
<b>Object 5520 - Electricity</b>						
62- 0000- 0- 1110- 8200- 5520- 000- 0000	Electricity,Operations,Re	36,000.00	36,000.00		29,131.66	6,868.34
<b>Total for Object 5520 and Expense accounts</b>		<b>36,000.00</b>	<b>36,000.00</b>	<b>.00</b>	<b>29,131.66</b>	<b>6,868.34</b>
<b>Object 5530 - Water</b>						
62- 0000- 0- 1110- 8200- 5530- 000- 0000	Water,Operations,Regular	16,500.00	16,500.00		10,433.35	6,066.65
<b>Total for Object 5530 and Expense accounts</b>		<b>16,500.00</b>	<b>16,500.00</b>	<b>.00</b>	<b>10,433.35</b>	<b>6,066.65</b>
<b>Object 5550 - Laundry And Cle</b>						
62- 0000- 0- 1110- 8200- 5550- 000- JANI	Laundry And Cle,Operation	33,600.00	37,000.00		26,450.00	10,550.00
<b>Total for Object 5550 and Expense accounts</b>		<b>33,600.00</b>	<b>37,000.00</b>	<b>.00</b>	<b>26,450.00</b>	<b>10,550.00</b>
<b>Object 5560 - Waste Disposal</b>						
62- 0000- 0- 1110- 8200- 5560- 000- 0000	Waste Disposal,Operations	8,000.00	8,000.00		6,322.87	1,677.13
<b>Total for Object 5560 and Expense accounts</b>		<b>8,000.00</b>	<b>8,000.00</b>	<b>.00</b>	<b>6,322.87</b>	<b>1,677.13</b>
<b>Object 5570 - Pest Control</b>						
62- 0000- 0- 1110- 8200- 5570- 000- 0000	Pest Control,Operations,R	1,500.00	1,500.00		1,605.00	105.00-
<b>Total for Object 5570 and Expense accounts</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>1,605.00</b>	<b>105.00-</b>
<b>Object 5590 - Other Housekeep</b>						
62- 0000- 0- 1110- 8200- 5590- 000- 0000	Other Housekeep,Operation	4,500.00	5,500.00		4,717.50	782.50
Selection    Grouped by Account Type, Filtered by User Permissions, (Org = 12, Online/Offline = N, Period = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )						
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Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 5590 and Expense accounts		4,500.00	5,500.00	.00	4,717.50	782.50
Object 5600 - Rentals And Lea						
62- 0000- 0- 1110- 8200- 5600- 000- 0000	Rentals And Lea,Operation	4,000.00	4,000.00		3,071.97	928.03
62- 0000- 0- 1110- 8200- 5600- 000- COPY	Rentals And Lea,Operation	9,300.00	9,300.00		6,197.76	3,102.24
62- 0000- 0- 1110- 8200- 5600- 000- FAI R	Rentals And Lea,Operation	180,000.00	160,548.00		133,790.00	26,758.00
62- 0000- 0- 1110- 8200- 5600- 000- PORT	Rentals And Lea,Operation	16,908.00	18,210.00		14,716.80	3,493.20
Total for Object 5600 and Expense accounts		210,208.00	192,058.00	.00	157,776.53	34,281.47
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	23,916.00		19,606.00	4,310.00
62- 0000- 0- 1110- 1000- 5800- 000- 0000	Other Svcs & Op,Instructi	2,000.00	2,000.00		474.83	1,525.17
62- 0000- 0- 1110- 1000- 5800- 000- MJSC	Other Svcs & Op,Instructi	1,500.00	1,500.00		101.85	1,398.15
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		7,852.18	19,647.82
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		3,350.00			3,350.00
62- 7435- 0- 1110- 3110- 5800- 000- COUN	Other Svcs & Op,Guidance		41,000.00		13,145.00	27,855.00
62- 9033- 0- 8500- 5900- 5800- 000- CARE	Other Svcs & Op,Other Com	1,200.00	1,200.00		297.00	903.00
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	123,200.00	.00	65,396.91	57,803.09
Object 5817 - Scoe Data Proce						
62- 0000- 0- 1110- 1000- 5817- 000- 0000	Scoe Data Proce,Instructi	9,490.00	11,674.00			11,674.00
Total for Object 5817 and Expense accounts		9,490.00	11,674.00	.00	.00	11,674.00

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

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## Balances through 06/30/2023

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Object 5818 - Scoe A/v Contra</b>						
62- 0000- 0- 0000- 7300- 5818- 000- 0000	Scoe A/v Contra,Fiscal Se	950.00	950.00			950.00
	<b>Total for Object 5818 and Expense accounts</b>	<b>950.00</b>	<b>950.00</b>	<b>.00</b>	<b>.00</b>	<b>950.00</b>
<b>Object 5821 - Audit Costs</b>						
62- 0000- 0- 1110- 7191- 5821- 000- 0000	Audit Costs,External Fina	12,500.00	15,900.00		15,815.00	85.00
	<b>Total for Object 5821 and Expense accounts</b>	<b>12,500.00</b>	<b>15,900.00</b>	<b>.00</b>	<b>15,815.00</b>	<b>85.00</b>
<b>Object 5823 - Legal Costs</b>						
62- 0000- 0- 1110- 2700- 5823- 000- 0000	Legal Costs,School Admini	5,000.00	5,000.00		1,647.00	3,353.00
	<b>Total for Object 5823 and Expense accounts</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>.00</b>	<b>1,647.00</b>	<b>3,353.00</b>
<b>Object 5825 - Advertisement (</b>						
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
	<b>Total for Object 5825 and Expense accounts</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>.00</b>	<b>738.94</b>	<b>761.06</b>
<b>Object 5830 - Professional/co</b>						
62- 0000- 0- 1705- 1000- 5830- 000- 0000	Professional/co,Instructi	1,000.00				
	<b>Total for Object 5830 and Expense accounts</b>	<b>1,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 5860 - Other Employmen</b>						
62- 0000- 0- 1110- 2700- 5860- 000- 0000	Other Employmen,School Ad	500.00			560.00	560.00-
	<b>Total for Object 5860 and Expense accounts</b>	<b>500.00</b>	<b>.00</b>	<b>.00</b>	<b>560.00</b>	<b>560.00-</b>
<b>Object 5862 - Fingerprinting</b>						
62- 0000- 0- 1110- 2700- 5862- 000- 0000	Fingerprinting,School Adm	2,250.00	3,000.00		2,028.00	972.00
	<b>Total for Object 5862 and Expense accounts</b>	<b>2,250.00</b>	<b>3,000.00</b>	<b>.00</b>	<b>2,028.00</b>	<b>972.00</b>
<b>Object 5911 - Telephone</b>						
62- 0000- 0- 1110- 8200- 5911- 000- 0000	Telephone,Operations,Regu	3,450.00	3,450.00		2,552.70	897.30
	<b>Total for Object 5911 and Expense accounts</b>	<b>3,450.00</b>	<b>3,450.00</b>	<b>.00</b>	<b>2,552.70</b>	<b>897.30</b>
<b>Object 5940 - Internet</b>						
62- 0000- 0- 1110- 2700- 5940- 000- 0000	Internet,School Administ,	13,500.00	18,000.00		16,265.83	1,734.17
	<b>Total for Object 5940 and Expense accounts</b>	<b>13,500.00</b>	<b>18,000.00</b>	<b>.00</b>	<b>16,265.83</b>	<b>1,734.17</b>
<b>Object 5950 - Postage</b>						
62- 0000- 0- 1110- 2700- 5950- 000- 0000	Postage,School Administ,R	2,250.00	2,250.00		623.54	1,626.46
	<b>Total for Object 5950 and Expense accounts</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>.00</b>	<b>623.54</b>	<b>1,626.46</b>
<b>Object 6900 - Depr Exp</b>						
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 = 12, UnPosted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Obj Digits = 0, Page Break Lvl = )					ESCAPE	ONLINE

## Balances through 06/30/2023

Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Object 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	903,670.00		681,821.00	221,849.00
Total for Object 8011 and Revenue accounts		1,072,595.00	903,670.00		681,821.00	221,849.00
Object 8012 - EPA						
62- 1400- 0- 0000- 0000- 8012- 000- 0000	EPA,EPA	51,350.00	61,289.00		91,171.00	29,882.00-
Total for Object 8012 and Revenue accounts		51,350.00	61,289.00		91,171.00	29,882.00-
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	1,426,634.00		1,031,425.33	395,208.67
Total for Object 8096 and Revenue accounts		1,442,893.00	1,426,634.00		1,031,425.33	395,208.67
Object 8290 - All Other Feder						
62- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I	16,500.00	21,242.00		13,173.00	8,069.00
Total for Object 8290 and Revenue accounts		16,500.00	21,242.00		13,173.00	8,069.00
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	39,588.00		33,262.33	6,325.67
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	15,602.00		6,879.35	8,722.65
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	67,925.00		52,876.83	15,048.17
Object 8590 - All Other State						

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

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## Balances through 06/30/2023

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Object 8590 - All Other State</b>					
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		238,023.00		238,023.00
62- 2600- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Progr	65,293.00	87,390.00	63,773.00	23,617.00
62- 6053- 0- 0000- 0000- 8590- 000- 0000	All Other State,Child Dev		38,433.00		38,433.00
62- 6762- 0- 0000- 0000- 8590- 000- 0000	All Other State,Arts Musi		112,121.00	84,049.00	28,072.00
62- 7435- 0- 0000- 0000- 8590- 000- 0000	All Other State,Learning		134,540.00	67,270.00	67,270.00
<b>Total for Object 8590 and Revenue accounts</b>		<b>66,133.00</b>	<b>611,347.00</b>	<b>215,278.00</b>	<b>396,069.00</b>
<b>Object 8660 - Interest</b>					
62- 0000- 0- 0000- 0000- 8660- 000- 0000	Interest,Unrestricted/no	6,000.00	14,000.00	7,056.08	6,943.92
<b>Total for Object 8660 and Revenue accounts</b>		<b>6,000.00</b>	<b>14,000.00</b>	<b>7,056.08</b>	<b>6,943.92</b>
<b>Object 8677 - Interagency Svc</b>					
62- 0000- 0- 7110- 0000- 8677- 000- CBSC	Interagency Svc,Unrestric	126,269.00	126,269.00	63,134.50	63,134.50
<b>Total for Object 8677 and Revenue accounts</b>		<b>126,269.00</b>	<b>126,269.00</b>	<b>63,134.50</b>	<b>63,134.50</b>
<b>Object 8689 - All Other Fees</b>					
62- 9033- 0- 8500- 0000- 8689- 000- CARE	All Other Fees,After Scho	69,120.00	77,248.00	66,341.85	10,906.15
<b>Total for Object 8689 and Revenue accounts</b>		<b>69,120.00</b>	<b>77,248.00</b>	<b>66,341.85</b>	<b>10,906.15</b>
<b>Object 8699 - All Other Local</b>					
62- 0000- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Unrestric	10,000.00	6,500.00	6,536.71	36.71-
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- 0000- 0- 0000- 0000- 8699- 000- MJSC	All Other Local,Unrestric			550.00	550.00-
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	
62- 9038- 0- 0000- 0000- 8699- 000- RTRY	All Other Local,Grants -			205.00	205.00-
<b>Total for Object 8699 and Revenue accounts</b>		<b>317,700.00</b>	<b>347,175.00</b>	<b>45,066.71</b>	<b>302,108.29</b>
<b>Object 8980 - Contribute From</b>					
62- 0000- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Unrestric	1,000.00-	4,481.00		4,481.00
62- 2600- 0- 0000- 0000- 8980- 000- 0000	Contribute From,ELO Progr		40,335.00		40,335.00
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		75,817.00-		75,817.00-
62- 9090- 0- 0000- 0000- 8980- 000- 0000	Contribute From,Resig Saf	1,000.00	1,200.00		1,200.00
<b>Total for Object 8980 and Revenue accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

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

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FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Object 9720 - Reserve For Enc</b>						
62- - - - - 9720- -	Reserve For Enc,				851,462.41	851,462.41
<b>Total for Object 9720 and Ending Balance accounts</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>851,462.41</b>	<b>851,462.41</b>
<b>Object 9790 - Undesignated/un</b>						
62- 0000- 0- - - 9790- -	Undesignated/un,Unrestric	934,310.00	914,371.00			
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		106,571.00			
62- 7435- 0- - - 9790- -	Undesignated/un,Learning		10,309.00			
62- 9038- 0- - - 9790- -	Undesignated/un,Grants -		47,415.00			
<b>Total for Object 9790 and Ending Balance accounts</b>		<b>998,434.00</b>	<b>1,118,404.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Object 9791 - Beginning Balan</b>						
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
<b>Total for Object 9791 and Starting Balance accounts</b>		<b>973,697.00</b>	<b>1,106,316.00</b>	<b>11,067.17</b>	<b>1,117,382.63</b>	<b>1,106,315.46</b>
<b>Total for Org 012 - Live Oak Charter School</b>						
	<b>Starting Balance</b>	<b>+ Revenues</b>	<b>- Encumbrances</b>	<b>- Expenditures</b>	<b>= Calculated Ending Balance</b>	
<b>Budgeted</b>	<b>1,106,316.00</b>	<b>3,661,427.00</b>		<b>3,649,339.00</b>	<b>1,118,404.00</b>	
<b>Actual</b>	<b>1,106,315.46</b>	<b>2,250,995.30</b>	<b>851,462.41</b>	<b>2,400,228.65</b>	<b>105,619.70</b>	



**Fund 62 - Charter - Non Profit Corp****Fiscal Year 2022/23 Through April 2023**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit St Aid-curr Year	1,072,595.00	903,670.00	681,821.00	221,849.00	75.45
8012	EPA State Aid	51,350.00	61,289.00	91,171.00	29,882.00-	148.76
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	1,426,634.00	1,031,425.33	395,208.67	72.30
<b>Total LCFF Revenue Sources</b>		<b>2,566,838.00</b>	<b>2,391,593.00</b>	<b>1,783,440.33</b>	<b>608,152.67</b>	<b>74.57</b>
<b>Federal Revenue</b>						
8290	All Other Federal Revenues	16,500.00	21,242.00	13,173.00	8,069.00	62.01
<b>Total Federal Revenue</b>		<b>16,500.00</b>	<b>21,242.00</b>	<b>13,173.00</b>	<b>8,069.00</b>	<b>62.01</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	383,668.00	4,628.00	4,628.00		100.00
8560	State Lottery Revenue	58,539.00	67,925.00	52,876.83	15,048.17	77.85
8590	All Other State Revenues	66,133.00	611,347.00	215,278.00	396,069.00	35.21
<b>Total Other State Revenues</b>		<b>508,340.00</b>	<b>683,900.00</b>	<b>272,782.83</b>	<b>411,117.17</b>	<b>39.89</b>
<b>Other Local Revenue</b>						
8660	Interest	6,000.00	14,000.00	7,056.08	6,943.92	50.40
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	77,248.00	66,341.85	10,906.15	85.88
8699	All Other Local Revenues	317,700.00	347,175.00	45,066.71	302,108.29	12.98
<b>Total Other Local Revenue</b>		<b>519,089.00</b>	<b>564,692.00</b>	<b>181,599.14</b>	<b>383,092.86</b>	<b>32.16</b>
<b>Total Year To Date Revenues</b>		<b>3,610,767.00</b>	<b>3,661,427.00</b>	<b>2,250,995.30</b>	<b>1,410,431.70</b>	<b>61.48</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries - Regular	1,025,863.00	1,088,520.00	349,149.90	750,021.32	10,651.22-	68.90
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	58,400.00	200.00-	28,849.43	29,750.57	49.40
1300	Cert Suprvsrs' & Admins' Sal	130,070.00	130,070.00	37,936.98	92,132.86	.16	70.83
<b>Total Certificated Salaries</b>		<b>1,179,733.00</b>	<b>1,287,790.00</b>	<b>386,886.88</b>	<b>879,003.61</b>	<b>21,899.51</b>	<b>68.26</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	191,734.00	143,432.00	43,841.63	97,339.08	2,251.29	67.86
2130	Instr Aides - Extra Assignmnt		2,500.00		1,150.00	1,350.00	46.00
2148	Instr Aides Subs - Schl Bus	500.00	500.00		180.00	320.00	36.00

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

ESCAPE ONLINE

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## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through April 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2199	Instr Aides Oth Miscellaneous	4,000.00	2,800.00		2,539.46	260.54	90.69
2300	Classified Director	135,650.00	135,650.00	39,564.56	96,085.36	.08	70.83
2400	Clerical & Office Salaries	248,773.00	242,730.00	72,246.75	170,483.37	.12-	70.24
2499	Clerical&office Other Misc.		4,000.00		3,598.00	402.00	89.95
2900	Other Classified Salaries	157,914.00	169,998.00	53,359.95	116,534.04	104.01	68.55
2999	Other Class Sals Other Misc.	3,350.00	4,150.00		3,613.41	536.59	87.07
<b>Total Classified Salaries</b>		<b>741,921.00</b>	<b>705,760.00</b>	<b>209,012.89</b>	<b>491,522.72</b>	<b>5,224.39</b>	<b>69.64</b>
<b>Employee Benefits</b>							
3101	Benefits - Strs / Certificated	197,940.00	216,920.00	63,504.00	146,026.02	7,389.98	67.32
3201	Benefits - Pers / Certificated	36,380.00	35,933.00	11,514.47	24,418.71	.18-	67.96
3202	Benefits - Pers / Classified	188,223.00	166,394.00	48,997.73	115,727.49	1,668.78	69.55
3311	Benefits - Oasdi/ Certificated	7,465.00	7,547.00	2,402.81	5,280.81	136.62-	69.97
3312	Benefits - Oasdi/ Classified	44,419.00	41,956.00	12,363.15	29,269.21	323.64	69.76
3331	Benefits - Medicare / Cert.	16,122.00	17,481.00	5,206.43	11,957.78	316.79	68.40
3332	Benefits - Medicare / Class.	10,388.00	9,811.00	2,891.51	6,845.62	73.87	69.77
3401	H & W Benefits - Certificated	225,715.00	235,769.00	75,920.36	159,748.14	100.50	67.76
3402	H & W Benefits - Classified	105,117.00	73,196.00	22,104.04	51,077.31	14.65	69.78
3501	Benefits - Sui / Certificated	6,058.00	6,026.00	1,795.26	4,123.40	107.34	68.43
3502	Benefits - Sui / Classified	3,583.00	3,384.00	997.00	2,360.38	26.62	69.75
3601	Benefits - Wcomp/ Certificated	15,573.00	16,998.00	5,106.98	11,602.99	288.03	68.26
3602	Benefits - Wcomp/ Classified	9,795.00	9,316.00	2,758.90	6,488.10	69.00	69.64
<b>Total Employee Benefits</b>		<b>866,778.00</b>	<b>840,731.00</b>	<b>255,562.64</b>	<b>574,925.96</b>	<b>10,242.40</b>	<b>68.38</b>
<b>Books and Supplies</b>							
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		514.25	985.75	34.28
4300	Materials & Supplies	2,500.00	2,500.00			2,500.00	
4310	Instructional Mat'ls&supplies	25,950.00	25,950.00		22,501.87	3,448.13	86.71
4340	Computer Sftware & Related Exp	600.00	600.00		469.00	131.00	78.17
4350	Office Supplies	5,500.00	5,500.00		3,367.77	2,132.23	61.23
4370	Custodial Supplies	5,700.00	5,700.00		5,498.08	201.92	96.46
4390	Other Supplies	27,750.00	27,750.00		19,862.01	7,887.99	71.57
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		394.82	155.18	71.79
<b>Total Books and Supplies</b>		<b>82,550.00</b>	<b>88,100.00</b>	<b>.00</b>	<b>68,941.09</b>	<b>19,158.91</b>	<b>78.25</b>
<b>Services and Other Operating Expenditures</b>							

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

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## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through April 2023

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
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		29,131.66	6,868.34	80.92
5530	Water	16,500.00	16,500.00		10,433.35	6,066.65	63.23
5550	Laundry And Cleaning	33,600.00	37,000.00		26,450.00	10,550.00	71.49
5560	Waste Disposal	8,000.00	8,000.00		6,322.87	1,677.13	79.04
5570	Pest Control	1,500.00	1,500.00		1,605.00	105.00-	107.00
5590	Other Housekeeping Services	4,500.00	5,500.00		4,717.50	782.50	85.77
5600	Rentals And Leases	210,208.00	192,058.00		157,776.53	34,281.47	82.15
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	123,200.00		65,396.91	57,803.09	53.08
5817	Scoe Data Processing Charges	9,490.00	11,674.00			11,674.00	
5818	Scoe A/v Contract	950.00	950.00			950.00	
5821	Audit Costs	12,500.00	15,900.00		15,815.00	85.00	99.47
5823	Legal Costs	5,000.00	5,000.00		1,647.00	3,353.00	32.94
5825	Advertisement (legal, Etc.)	1,500.00	1,500.00		738.94	761.06	49.26
5830	Professional/consultant Svcs	1,000.00					NO BDGT
5860	Other Employment Costs	500.00			560.00	560.00-	NO BDGT
5862	Fingerprinting Costs	2,250.00	3,000.00		2,028.00	972.00	67.60
5911	Telephone	3,450.00	3,450.00		2,552.70	897.30	73.99
5940	Internet	13,500.00	18,000.00		16,265.83	1,734.17	90.37
5950	Postage	2,250.00	2,250.00		623.54	1,626.46	27.71
<b>Total Services and Other Operating Expenditures</b>		<b>527,210.00</b>	<b>539,120.00</b>	<b>.00</b>	<b>383,942.47</b>	<b>155,177.53</b>	<b>71.22</b>
<b>6600 - 6999</b>							
6900	Depreciation Expense	2,838.00	2,838.00		1,892.80	945.20	66.69
<b>Total 6600 - 6999</b>		<b>2,838.00</b>	<b>2,838.00</b>	<b>.00</b>	<b>1,892.80</b>	<b>945.20</b>	<b>66.69</b>
<b>Tuition</b>							
7141	Oth Tuitn, Excess Csts Sch Dis	185,000.00	185,000.00			185,000.00	
<b>Total Tuition</b>		<b>185,000.00</b>	<b>185,000.00</b>	<b>.00</b>	<b>.00</b>	<b>185,000.00</b>	
<b>Total Year To Date Expenditures</b>		<b>3,586,030.00</b>	<b>3,649,339.00</b>	<b>851,462.41</b>	<b>2,400,228.65</b>	<b>397,647.94</b>	<b>65.77</b>

## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through April 2023

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,235,674.71	224,451.78-	1,011,222.93
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-
<b>Total Assets</b>		<b>1,497,312.26</b>	<b>472,357.61-</b>	<b>1,024,954.65</b>
<b>Liabilities</b>				
9510	Accts Payable (prior Year)	366,182.99	252,121.99-	114,061.00
9515	Accts Payable - Outdate Warrnt		90.61	90.61
9518	A/p Charter/district	20,977.00	20,977.00-	
9555	Unemployment Ins Liability	2,592.81	183.13-	2,409.68
9556	Workers Comp Ins Liability	1,244.00	1,504.91-	260.91-
9570	Blue Cross Clearing		5,900.96-	5,900.96-
9571	Kaiser Insurance Clearing		40,675.32-	40,675.32-
9573	Dental Insurance Clearing		1,766.18-	1,766.18-
9575	Life Insurance Clearing		484.77	484.77
9577	Other H&w Insurance Clearing		570.15-	570.15-
<b>Total Liabilities</b>		<b>390,996.80</b>	<b>323,124.26-</b>	<b>67,872.54</b>
<b>Calculated Fund Balance</b>		<b>1,106,315.46</b>	<b>149,233.35-</b>	<b>957,082.11</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Balance	1,106,315.46		1,106,315.46
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>149,233.35-</b>	<b>149,233.35-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(149,233.35)</b>	

## Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
<b>Reserves</b>		
9720 Reserve For Encumbrances		851,462.41
<b>Other Designations</b>		
9790 Undesignated/unappropriated	998,434.00	1,118,404.00

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

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## Fund 62 - Charter - Non Profit Corp

Fiscal Year 2022/23 Through April 2023

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	3,610,767.00	3,661,427.00		2,250,995.30	1,410,431.70	61.48
B. Expenditures	3,586,030.00	3,649,339.00	851,462.41	2,400,228.65	397,647.94	65.77
C. Subtotal (Revenue LESS Expense)	24,737.00	12,088.00		149,233.35-	1,012,783.76	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	24,737.00	12,088.00		149,233.35-	1,012,783.76	
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	1,118,404.00		957,082.11		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	998,434.00	1,118,404.00				
Other				851,462.41		

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**2021****Open to Public Inspection****A** For the **2021** calendar year, or tax year beginning **07/01/2021** and ending **06/30/2022****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization **LIVE OAK CHARTER SCHOOL**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

**100 GNOSS CONCOURSE**

City or town, state or province, country, and ZIP or foreign postal code

**PETALUMA, CA 94952****F** Name and address of principal officer: **Justin Tomola****100 Gness Concourse, Ste 1, Petaluma, CA 94952-3395****D** Employer identification number**68-0469314****E** Telephone number**707-762-9020****G** Gross receipts \$ **3,463,383****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ [www.liveoakcharter.org](http://www.liveoakcharter.org)**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2001****M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>To provide public school students of southern Sonoma County with a K-8 Whole-Child, Waldorf-inspired educational program.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>6</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>45</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>200</b>
		<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>
<b>b</b>		Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year <b>2,852,448</b>	Current Year <b>3,249,789</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>95,117</b>	<b>205,974</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10,034</b>	<b>7,620</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>	<b>0</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,957,599</b>	<b>3,463,383</b>
	Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>0</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>2,059,451</b>	<b>2,421,196</b>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0</b>		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>583,419</b>	<b>739,522</b>
<b>18</b>		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>2,642,870</b>	<b>3,160,718</b>
Net Assets or Fund Balances	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>314,729</b>	<b>302,665</b>
	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year <b>1,693,315</b>	End of Year <b>1,497,312</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>889,665</b>	<b>390,997</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>803,650</b>	<b>1,106,315</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer

Date

**John Azzizzi, CFO**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2021)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

The mission of the organization is to provide public school students of southern Sonoma County with a K-8 whole- child program inspired by Waldorf education. The organization embraces a developmental approach to learning that strives to bring forth from each child his or her innate capacities through an age-appropriate curriculum. The organization seeks to educate the whole child (Continued on Schedule O, Statement 1)

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 2,428,096 including grants of \$ 0) (Revenue \$ 205,974)  
OPERATION OF A CA K-8 SCHOOL GUIDED BY THE CORE PRINCIPLES OF PUBLIC WALDORF EDUCATION.

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services (Describe on Schedule O.)  
 (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

**4e** Total program service expenses **▶** 2,428,096

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b> ✓	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<b>2</b> ✓	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>3</b>	✓
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	✓
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .	<b>5</b>	✓
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>	✓
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	<b>7</b>	✓
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	✓
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	<b>9</b>	✓
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V . . . . .	<b>10</b>	✓
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<b>11a</b> ✓	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .	<b>11b</b>	✓
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .	<b>11c</b>	✓
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .	<b>11d</b>	✓
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	✓
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .	<b>11f</b> ✓	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b> ✓	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	<b>12b</b>	✓
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b> ✓	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	✓
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	<b>14b</b>	✓
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	✓
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	✓
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions . . . . .	<b>17</b>	✓
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	<b>18</b>	✓
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	<b>19</b>	✓
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	✓
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b>	✓



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	✓
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	<b>23</b>	✓
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	<b>24a</b>	✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	✓
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	✓
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	✓
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	✓
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	✓
<b>b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	✓
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	✓
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>	✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	<b>34</b>	✓
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	✓
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	✓
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>	✓
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V . . . . . ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	6
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>45</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>	✓
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	✓
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

### Section A. Governing Body and Management

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	<b>1a</b>	<b>6</b>
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b>	<b>6</b>
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>	<input checked="" type="checkbox"/>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	<input checked="" type="checkbox"/>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<b>7a</b>	<input checked="" type="checkbox"/>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<b>8a</b>	<input checked="" type="checkbox"/>
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	<input checked="" type="checkbox"/>
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	<b>9</b>	<input checked="" type="checkbox"/>

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	<input checked="" type="checkbox"/>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	<input checked="" type="checkbox"/>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. . . . .	<b>12c</b>	<input checked="" type="checkbox"/>
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	<input checked="" type="checkbox"/>
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	<input checked="" type="checkbox"/>
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. . . . .		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	

### Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►

Live Oak Charter School, (707)762-9020

100 Gness Concourse, Ste 1, Petaluma, CA 94952

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Form **990** (2021)

[illegible]

<b>2</b>	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►			
			Yes	No
<b>3</b>	Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>			
		<b>3</b>		✓
<b>4</b>	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>			
		<b>4</b>	✓	
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>			
		<b>5</b>		✓

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶	0
---	--	---



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	0			
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	0			
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	0			
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	21,428			
	<b>e</b>	Government grants (contributions)	<b>1e</b>	3,191,071			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	37,290			
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 0			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		3,249,789			
	<b>2a</b>	<u>Fees&amp;Contracts-AfterCare Program</u>	Business Code	611710	96,223	96,223	0
<b>b</b>	<u>Fee&amp;Contracts-CBS Consortium</u>	611710	109,751	109,751	0	0	
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>	All other program service revenue . . . . .		0	0	0	0	
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		205,974				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		7,620	0	0	7,620
	<b>4</b>	Income from investment of tax-exempt bond proceeds		0	0	0	0
	<b>5</b>	Royalties . . . . .		0	0	0	0
	<b>6a</b>	Gross rents . . . . .	(i) Real				
	<b>b</b>	Less: rental expenses	(ii) Personal				
	<b>c</b>	Rental income or (loss)		0	0		
	<b>d</b>	Net rental income or (loss) . . . . .					
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	(ii) Other				
	<b>c</b>	Gain or (loss) . . . . .		0	0		
	<b>d</b>	Net gain or (loss) . . . . .					
	<b>8a</b>	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .					
	<b>b</b>	Less: direct expenses . . . . .					
	<b>c</b>	Net income or (loss) from fundraising events . . . . .					
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .					
	<b>b</b>	Less: direct expenses . . . . .					
	<b>c</b>	Net income or (loss) from gaming activities . . . . .					
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .					
	<b>b</b>	Less: cost of goods sold . . . . .					
	<b>c</b>	Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>	<b>11a</b>		Business Code				
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue . . . . .					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		0			
	<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		3,463,383	205,974	0	7,620

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0	0		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0	0		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0	0		
<b>4</b> Benefits paid to or for members . . . . .	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	315,397	0	315,397	0
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0	0	0	0
<b>7</b> Other salaries and wages . . . . .	1,487,442	1,270,771	216,671	0
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	271,127	229,841	41,286	0
<b>9</b> Other employee benefits . . . . .	272,537	235,009	37,528	0
<b>10</b> Payroll taxes . . . . .	74,693	45,560	29,133	0
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	0	0	0	0
<b>b</b> Legal . . . . .	2,059	0	2,059	0
<b>c</b> Accounting . . . . .	13,264	0	13,264	0
<b>d</b> Lobbying . . . . .	0	0	0	0
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	0			0
<b>f</b> Investment management fees . . . . .	0	0	0	0
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	0	0	0	0
<b>12</b> Advertising and promotion . . . . .	1,200	0	1,200	0
<b>13</b> Office expenses . . . . .	67,772	56,547	11,225	0
<b>14</b> Information technology . . . . .	0	0	0	0
<b>15</b> Royalties . . . . .	0	0	0	0
<b>16</b> Occupancy . . . . .	266,087	252,301	13,786	0
<b>17</b> Travel . . . . .	0	0	0	0
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0	0	0	0
<b>19</b> Conferences, conventions, and meetings . . . . .	9,582	9,046	536	0
<b>20</b> Interest . . . . .	0	0	0	0
<b>21</b> Payments to affiliates . . . . .	0	0	0	0
<b>22</b> Depreciation, depletion, and amortization . . . . .	2,117	2,117	0	0
<b>23</b> Insurance . . . . .	24,796	0	24,796	0
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> Instructional Materials . . . . .	19,303	18,932	371	0
<b>b</b> Other Contracted Services/Fees . . . . .	101,279	78,212	23,067	0
<b>c</b> . . . . .				
<b>d</b> . . . . .				
<b>e</b> All other expenses . . . . .	232,063	229,760	2,303	0
<b>25</b> Total functional expenses. Add lines 1 through 24e . . . . .	3,160,718	2,428,096	732,622	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,138,383	<b>1</b>	1,242,740
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	541,528	<b>4</b>	242,959
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	8,133	<b>9</b>	3,054
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 52,114		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 43,555	5,271	<b>10c</b> 8,559
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,693,315	<b>16</b>	1,497,312	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	426,465	<b>17</b>	390,997
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	463,200	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		<b>25</b>	0
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	889,665	<b>26</b>	390,997
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	792,583	<b>27</b>	977,456
	<b>28</b> Net assets with donor restrictions . . . . .	11,067	<b>28</b>	128,859
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> . . . . .	803,650	<b>32</b>	1,106,315
<b>33</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	1,693,315	<b>33</b>	1,497,312	



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	3,463,383
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,160,718
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	302,665
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	803,650
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	1,106,315

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	✓	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

LIVE OAK CHARTER SCHOOL

Employer identification number

68-0469314

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33<sup>1</sup>/<sub>3</sub>% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f), divided by line 13, column (f)) . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests—2021.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2020.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . <input type="checkbox"/>		

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>2a</b>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C—Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016 . . . . .			
<b>b</b> From 2017 . . . . .			
<b>c</b> From 2018 . . . . .			
<b>d</b> From 2019 . . . . .			
<b>e</b> From 2020 . . . . .			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> Excess distributions carryover to 2022. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017 . . .			
<b>b</b> Excess from 2018 . . .			
<b>c</b> Excess from 2019 . . .			
<b>d</b> Excess from 2020 . . .			
<b>e</b> Excess from 2021 . . .			



**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

LIVE OAK CHARTER SCHOOL

Employer identification number

68-0469314

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	► \$
(ii) Assets included in Form 990, Part X . . . . .	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	► \$
b Assets included in Form 990, Part X . . . . .	► \$

Part III	Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets <i>(continued)</i>

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** ☐ Public exhibition
- b** ☐ Scholarly research
- c** ☐ Preservation for future generations
- d** ☐ Loan or exchange program
- e** ☐ Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ **Yes** ☐ **No**

## Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

<b>Part V</b>	<b>Endowment Funds.</b>
---------------	-------------------------

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %  
b Permanent endowment %  
c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations . . . . .	<b>3a(i)</b>		
(ii) Related organizations . . . . .	<b>3a(ii)</b>		
If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>		

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

## Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	0	0		0
<b>b</b> Buildings . . . . .	0	52,114	43,555	8,559
<b>c</b> Leasehold improvements . . . . .	0	0	0	0
<b>d</b> Equipment . . . . .	0	0	0	0
<b>e</b> Other . . . . .	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				8,559

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	0

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	<b>3,463,383</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	<b>0</b>
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	<b>0</b>
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	<b>0</b>
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	<b>0</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	<b>0</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	<b>3,463,383</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	<b>0</b>
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	<b>0</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	<b>0</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	<b>3,463,383</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	<b>3,160,718</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	<b>0</b>
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	<b>0</b>
<b>c</b>	Other losses . . . . .	<b>2c</b>	<b>0</b>
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	<b>0</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	<b>0</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	<b>3,160,718</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	<b>0</b>
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	<b>0</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	<b>0</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	<b>3,160,718</b>

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Schedule D, Part X, Line 2 - Schedule D Part X Line 2 THE SCHOOL IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED. THE SCHOOL IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE SCHOOL FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Schools**

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization

**LIVE OAK CHARTER SCHOOL**

Employer identification number

**68-0469314**

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . . <u>Nondiscriminatory policy statements are included in all advertisements, enrollment materials and the school's charter as a public school.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Does the organization maintain the following? <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . . If you answered "No" to any of the above, please explain. If you need more space, use Part II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Does the organization discriminate by race in any way with respect to: <b>a</b> Students' rights or privileges? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Admissions policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Employment of faculty or administrative staff? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Scholarships or other financial assistance? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Educational policies? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Use of facilities? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Athletic programs? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" on either line 6a or line 6b, explain on Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Schedule E, Part I, Line 6 - Schedule E, Part I, Line 6 - THE ORGANIZATION IS OPERATED AS A CALIFORNIA PUBLIC CHARTER SCHOOL AND RECEIVES FINANCIAL AID OR ASSISTANCE FROM GOVERNMENTAL AGENCIES

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**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

**LIVE OAK CHARTER SCHOOL**

Employer identification number

**68-0469314**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .
- c** Participate in or receive payment from an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

Yes No

**1b**

**2**

**4a**

**4b**

**4c**

**5a**

**5b**

**6a**

**6b**

**7**

**8**

**9**



**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Justin Tomola, Executive Director	112,031	0	0	0	38,025	150,056	0
		0	0	0	0	0	0	0
2	John Azzizzi, Consortium Director / Finance Manager	111,290	0	0	0	45,750	157,040	0
		0	0	0	0	0	0	0
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

## Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

LIVE OAK CHARTER SCHOOL

Employer identification number

68-0469314

Form 990, Part VI, Section A, Line 8b - THERE ARE NO COMMITTEES WITH THE AUTHORITY TO ACT ON BEHALF OF THE BOARD.

Form 990, Part VI, Section B, Line 11b - FORM 990 IS REVIEWED AND APPROVED BY THE SCHOOL'S BOARD OF DIRECTORS AT A REGULARLY SCHEDULED BOARD MEETING PRIOR TO SUBMISSION.

Form 990, Part VI, Section B, Line 12c - BOARD MEMBERS, OFFICERS, AND EMPLOYEES LISTED IN SCHOOL'S CONFLICT OF INTEREST POLICY ARE REQUIRED TO ANNUALLY COMPLETE AND FILE FORM 700 "STATEMENT OF ECONOMIC INTEREST" WITH THE SONOMA COUNTY BOARD OF SUPERVISORS. COPIES ARE RETAINED BY THE ORGANIZATION AND ARE AVAILABLE FOR REVIEW BY INDEPENDENT AUDITORS.

Form 990, Part VI, Section B, Line 15 - FOR EXECUTIVE DIRECTOR COMPENSATION, INFORMATION WAS GATHERED FROM COMPARABLE ORGANIZATIONS. A REPORT WAS COMPILED COMPARING EXECUTIVE DIRECTOR PAY WITH TOP EXECUTIVES AT THE COMPARABLE ORGANIZATIONS. THE REPORT WAS REVIEWED IN OPEN SESSION AT A REGULAR BOARD MEETING AND EXECUTIVE DIRECTOR COMPENSATION WAS APPROVED IN OPEN SESSION AT A REGULAR BOARD MEETING. PROCESS WAS LAST UNDERTAKEN JUNE 2022. A SIMILAR PROCESS WAS UNDERTAKEN IN JUNE 2022 TO REVIEW AND COMPARE COMPENSATION OF OTHER KEY EMPLOYEES INCLUDING CERTIFICATED TEACHERS AND SCHOOL ADMINISTRATION EMPLOYEES.

Form 990, Part VI, Section C, Line 19 - ALL SCHOOL PUBLIC RECORDS, GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. IN ADDITION, FINANCIAL STATEMENTS, AUDIT REPORTS, AND MANY OTHER SCHOOL RECORDS AND REPORTS ARE MADE AVAILABLE AS PART OF BOARD MEETING AGENDA PACKETS POSTED ON THE SCHOOL'S WEBSITE OR SEPARATELY POSTED ON THE SCHOOL'S WEBSITE. FORM 990 IS ALSO PUBLICLY AVAILABLE VIA THE GUIDESTAR WEBSITE.

**Mission Description****Description**

head, hands and heart through education that cultivates and integrates each child's creative, intellectual, emotional, physical, and social capacities. The organization offers an artistically rich and experientially-based program that enlivens student curiosity about the natural world and human culture as the foundation for fostering academic achievement.

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**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**LIVE OAK CHARTER SCHOOL**

**Related Organizations and Unrelated Partnerships**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Employer identification number

**68-0469314**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					
(6) .....					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) <b>LIVE OAK FOUNDATION (68-0469315)</b> <b>PO BOX 2054, PETALUMA, CA 94952</b>	<b>FUNDRAISING</b>	<b>CA</b>	<b>501(C)(3)</b>	<b>LINE 12B, II</b>	<b>N/A</b>		✓
(2) .....							
(3) .....							
(4) .....							
(5) .....							
(6) .....							
(7) .....							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												
(5) .....												
(6) .....												
(7) .....												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) .....									
(2) .....									
(3) .....									
(4) .....									
(5) .....									
(6) .....									
(7) .....									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity		✓
<b>b</b> Gift, grant, or capital contribution to related organization(s)		✓
<b>c</b> Gift, grant, or capital contribution from related organization(s)	✓	
<b>d</b> Loans or loan guarantees to or for related organization(s)		✓
<b>e</b> Loans or loan guarantees by related organization(s)		✓
<b>f</b> Dividends from related organization(s)		✓
<b>g</b> Sale of assets to related organization(s)		✓
<b>h</b> Purchase of assets from related organization(s)		✓
<b>i</b> Exchange of assets with related organization(s)		✓
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		✓
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		✓
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		✓
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		✓
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
<b>o</b> Sharing of paid employees with related organization(s)		✓
<b>p</b> Reimbursement paid to related organization(s) for expenses		✓
<b>q</b> Reimbursement paid by related organization(s) for expenses		✓
<b>r</b> Other transfer of cash or property to related organization(s)		✓
<b>s</b> Other transfer of cash or property from related organization(s)		✓

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
LIVE OAK FOUNDATION	c	21,428	CASH CONTRIBUTION
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													



**Part VII**

**Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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# California Exempt Organization Annual Information Return

**2021****199**Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07/01/2021, and ending (mm/dd/yyyy) 06/30/2022Corporation/Organization name LIVE OAK CHARTER SCHOOL California corporation number 2332256Additional information. See instructions. FEIN 680469314Street address (suite or room) 100 GNOSS CONCOURSE #1 PMB no.City PETALUMA State ca Zip code 94952

Foreign country name Foreign province/state/county Foreign postal code

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?  
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized  
 Enter date: (mm/dd/yyyy)      /      /
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990)  
 (4) ☒ Other 990 series
- G** Is this a group filing? See instructions. ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No  
 If "Yes," what is the parent's name?
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No  
 If "Yes," enter the gross receipts from nonmember sources . . \$
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No  
 Date filed with IRS

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	213,594	00
	2	Gross dues and assessments from members and affiliates	0	00
	3	Gross contributions, gifts, grants, and similar amounts received	3,249,789	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	3,463,383	00
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6.		00
	8	Total gross income. Subtract line 7 from line 4.	3,463,383	00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	3,160,718	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	302,665	00
<b>Filing Fee</b>	11	Total payments		00
	12	Use tax. See General Information K		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12		00
	15	Penalties and interest. See General Information J		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	0	00
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title Chief Financial Officer	Date 04/12/2023	Telephone (707) 244-9203
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name (or yours, if self-employed) and address			Firm's FEIN
				Telephone
	May the FTB discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No			

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions . . . . .	●	1	205,974	00
	2	Interest . . . . .	●	2	7,620	00
	3	Dividends . . . . .	●	3		00
	4	Gross rents . . . . .	●	4		00
	5	Gross royalties . . . . .	●	5		00
	6	Gross amount received from sale of assets (See instructions) . . . . .	●	6		00
	7	Other income. Attach schedule . . . . .	●	7		00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 . . . . .	●	8	213,594	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule . . . . .	●	9		00
	10	Disbursements to or for members . . . . .	●	10		00
<b>Expenses and Disbursements</b>	11	Compensation of officers, directors, and trustees. Attach schedule . . . . . SEE STATEMENT 1	●	11	223,322	00
	12	Other salaries and wages . . . . .	●	12	1,500,576	00
	13	Interest . . . . .	●	13		00
	14	Taxes . . . . .	●	14		00
	15	Rents . . . . .	●	15	188,664	00
	16	Depreciation and depletion (See instructions) . . . . .	●	16	2,117	00
	17	Other expenses and disbursements. Attach schedule . . . . . SEE STATEMENT 2	●	17	1,246,039	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 . . . . .	●	18	3,160,718	00

**Schedule L Balance Sheet**

		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .		1,138,383	●	1,242,740
2	Net accounts receivable . . . . .		541,528	●	242,959
3	Net notes receivable . . . . .			●	
4	Inventories . . . . .			●	
5	Federal and state government obligations . . . . .			●	
6	Investments in other bonds . . . . .			●	
7	Investments in stock . . . . .			●	
8	Mortgage loans . . . . .			●	
9	Other investments. Attach schedule . . . . .			●	
10	<b>a</b> Depreciable assets . . . . .	46,708		52,114	
	<b>b</b> Less accumulated depreciation . . . . .	41,437	5,271	43,555	8,559
11	Land . . . . .			●	
12	Other assets. Attach schedule . . . . . STMT 3		8,133	●	3,054
13	<b>Total assets</b> . . . . .		1,693,315		1,497,312
<b>Liabilities and net worth</b>					
14	Accounts payable . . . . .		426,465	●	390,997
15	Contributions, gifts, or grants payable . . . . .			●	
16	Bonds and notes payable . . . . .		463,200	●	0
17	Mortgages payable . . . . .			●	
18	Other liabilities. Attach schedule . . . . .				
19	Capital stock or principal fund . . . . .		803,650	●	1,106,315
20	Paid-in or capital surplus. Attach reconciliation . . . . .			●	
21	Retained earnings or income fund . . . . .			●	
22	<b>Total liabilities and net worth</b> . . . . .		1,693,315		1,497,312

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books . . . . .	●	302,665	7	Income recorded on books this year not included in this return. Attach schedule . . . . .	●	0
2	Federal income tax . . . . .	●	0	8	Deductions in this return not charged against book income this year. Attach schedule . . . . .	●	0
3	Excess of capital losses over capital gains . . . . .	●	0	9	Total. Add line 7 and line 8 . . . . .		0
4	Income not recorded on books this year. Attach schedule . . . . .	●	0	10	Net income per return. Subtract line 9 from line 6 . . . . .		302,665
5	Expenses recorded on books this year not deducted in this return. Attach schedule . . . . .	●	0				
6	Total. Add line 1 through line 5. . . . .		302,665				

## LIVE OAK CHARTER SCHOOL

68-0469314

**STATEMENT 1****FORM 199, PART II, LINE 11****COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES****CURRENT DIRECTORS, OFFICERS, TRUSTEES, AND KEY EMPLOYEES:**

Name and Address	Title and Avg Hrs Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account / Other
JESSICA UMPHRESS 100 Gness Concourse #1 Petaluma, CA 94952	CHAIR 5.00	0	0	0
CORTNEY CALLAHAN 100 Gness Concourse #1 Petaluma, CA 94952	SECRETARY 5.00	0	0	0
ROBERT BUNCE 100 Gness Concourse #1 Petaluma, CA 94952	TREASURER 5.00	0	0	0
CHRIS FOX 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
STACY ITO 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
KRISTEN WALTER 100 Gness Concourse #1 Petaluma, CA 94952	MEMBER-AT-LARGE 5.00	0	0	0
JUSTIN TOMOLA 100 Gness Concourse #1 Petaluma, CA 94952	EXEC DIRECTOR (CEO) 50.00	112,031	38,025	0
JOHN AZZIZZI 100 Gness Concourse #1 Petaluma, CA 94952	CONS DIR/FIN MGR 50.00	111,290	45,750	0
TOTAL		\$ 223,321	83,775	0

2021

## CALIFORNIA STATEMENTS

PAGE 2

LIVE OAK CHARTER SCHOOL

68-0469314

**STATEMENT 2****FORM 199, PART II, LINE 17****OTHER EXPENSES**

OTHER EMPLOYEE BENEFITS.....	\$	697,722
BOOKS AND SUPPLIES.....		85,868
SERVICES AND OTHER OPERATING EXPENSES.....		462,449
TOTAL	\$	<u>1,246,039</u>

**STATEMENT 3****FORM 199, SCHEDULE L, LINE 12****OTHER ASSETS**

PREPAID EXPENSES AND DEFERRED CHARGES.....	\$	3,054
LEASE DEPOSITS.....		-
TOTAL	\$	<u>3,054</u>