



Live Oak Charter School

2022-23 Unaudited Actuals

Board Approval: September 14, 2023

22-23 Unaudited Actuals

| Description | Object Code | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 YE Est | 2022-23 Unaud Act | Var (\$) UA vs YE Est |
|--|-------------|----------------|----------------|----------------|----------------|----------------|-------------------|--------------------------|
| A. REVENUES | ADA | 277.83 | 278.77 | 278.77 | 252.37 | 232.71 | 249.07 | 16.36 |
| 1. LCFF Sources | | | | | | | | |
| State Aid - Current Year | 8011 | 856,064 | 893,586 | 718,194 | 796,152 | 897,726 | 936,238 | 38,512 |
| EPA State Aid - Cur Yr | 8012 | 55,532 | 55,754 | 55,754 | 50,474 | 61,247 | 64,968 | 3,721 |
| State Aid - Prior Years | 8019 | 271 | 134 | 65,905 | - | - | 14,514 | 14,514 |
| In-Lieu of Property Taxes | 8096 | 1,383,398 | 1,426,291 | 1,536,906 | 1,421,569 | 1,425,654 | 1,368,998 | (56,656) |
| Total LCFF Sources | | 2,295,265 | 2,375,765 | 2,376,759 | 2,268,195 | 2,384,627 | 2,384,718 | 91 |
| Memo: LCFF / ADA | | 8,261 | 8,522 | 8,526 | 8,988 | 10,247 | 9,574 | - |
| 2. Federal Revenues | | | | | | | | - |
| Title I (3010) | 8290 | | | 17,079 | 20,955 | 21,242 | 21,271 | 29 |
| Fed'I Mental Health (3327) | 8290 | | | | | | | - |
| ESSER II (3212) | 8290 | | | 54,076 | (97) | | | - |
| ESSER III (3213) [80%] | 8290 | | | 6,608 | 90,303 | | | - |
| ESSER III (3214) [20%] | 8290 | | | - | 24,228 | | | - |
| COVID GEER (3215) | 8290 | | | 15,180 | - | | | - |
| AB86 - ESSER II (3216) | 8290 | | | | 24,590 | | | - |
| AB86 - GEER II (3217) | 8290 | | | | 5,644 | | | - |
| AB86 - ESSER III (3218) | 8290 | | | | 16,030 | | | - |
| AB86 - ESSER III LL (3219) | 8290 | | | | 27,633 | | | - |
| P-EBT Local Admin Grnt (5810) | 8290 | | | | 614 | | | - |
| COVID CRF (3220) | 8290 | | | 91,985 | - | - | - | - |
| Total Federal Revenues | | - | - | 184,928 | 209,900 | 21,242 | 21,271 | 29 |
| 3. Other State Revenues | | | | | | | | |
| Mandate Block Grant | 8550 | 4,563 | 4,681 | 4,700 | 4,798 | 4,628 | 4,628 | - |
| State Lottery Unres (1100) | 8560 | 46,796 | 43,446 | 49,060 | 41,338 | 39,561 | 47,517 | 7,956 |
| State Lottery Prop20/Restr (6300) | 8560 | 18,689 | 14,255 | 21,297 | 16,485 | 15,592 | 23,258 | 7,666 |
| State Lottery Unres - PY (1100) | 8560 | 1,199 | 916 | (611) | (607) | 8,188 | 8,188 | - |
| State Lottery Prop20/Restr - PY (6300) | 8560 | 1,732 | 1,633 | (617) | (280) | 4,547 | 4,547 | - |
| One-Time Discretionary Grnt | 8550/90 | 51,471 | | | | | | - |
| Educ-Rel Mental Health (ERMHS) | 8590 | | | | | | | - |
| Lrng Recvry EB Grant (7435) | 8590 | | | | | 89,693 | 115,166 | 25,473 |
| A,M,& IM Block Grant (6762) | 8590 | | | | | 84,049 | 158,685 | 74,636 |
| 21-22 ADA HH - Decl Enr Protecti | 8590 | | | | | 237,272 | 237,272 | - |

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|--|-------------|----------------|----------------|----------------|----------------|----------------|-------------------|--------------------------|
| Exp Lrng Opp Program (2600) | 8590 | | | | 50,000 | 87,390 | 87,390 | - |
| Univ PreK Planning Grant (6053) | 8590 | | | | 53,379 | 38,433 | 38,433 | - |
| Educator Eff: FY21-26 (6266) | 8590 | | | | 64,768 | | | - |
| Prop 28 Arts&Musc (tbd) | 8590 | | | | | | | - |
| COVID Prop 98 (7420) | 8590 | | | 20,236 | - | | | - |
| AB86-In-Person Instr (7422) | 8590 | | | 70,377 | 11,718 | | | - |
| AB86-Exp Learning Opp (7425) | 8590 | | | 76,651 | (41) | | | - |
| AB86-Exp Learning Opp (7426) | 8590 | | | 16,501 | - | | | - |
| SB740 Facilities Grant-PY (6030) | 8590 | 217,971 | (14,111) | 1,024 | - | | | - |
| CAASPP/ELPAC Testing | 8590 | 760 | 951 | 868 | 840 | 186 | 186 | - |
| Other Categorical Programs | 8590 | 29,298 | 4,787 | | | | | - |
| Total Other State Revenues | | 372,479 | 56,558 | 259,487 | 242,398 | 609,539 | 725,269 | 115,730 |
| 4. Other Local Revenues | | | | | | | | |
| Meal Program Income | 8634 | | 9,760 | 108 | - | - | - | - |
| Interest Income | 8660 | 12,126 | 10,758 | 10,034 | 7,000 | 16,000 | 20,423 | 4,423 |
| Consortium Fees (CBSC) | 8677 | 89,582 | 92,856 | 93,640 | 109,751 | 126,269 | 126,269 | - |
| AfterCare Revenue (CARE) | 8689 | 137,902 | 107,007 | 1,369 | 92,000 | 98,000 | 107,711 | 9,711 |
| Foundation Grant (0000-FUND) | 8699 | 226,265 | 225,848 | 3,387 | 970 | 117,520 | 115,042 | (2,478) |
| Foundation F-A-N (9038-FUND) | 8699 | 21,075 | 20,007 | | 20,458 | 32,975 | 32,975 | - |
| Grants (9038) | 8699 | 8,934 | 20,000 | 17,591 | 15,630 | 2,500 | 205 | (2,295) |
| Library Grant/Donation (LIBR) | 8699 | 334 | 1,386 | - | - | | | - |
| Music Grant/Donation (MUSC) | 8699 | | 2,050 | - | - | 550 | 550 | - |
| RESIG Safety Grant (9090) | 8699 | | | - | - | - | - | - |
| Misc Revenue (incl WC ROI) | 8699 | 15,845 | 15,004 | 10,296 | 10,200 | 7,177 | 18,702 | 11,525 |
| PPP Proceeds (SPEC) | 8699 | | | - | 463,200 | | | - |
| Total Local Revenues | | 512,063 | 504,676 | 136,425 | 719,209 | 400,991 | 421,877 | 20,886 |
| 5. TOTAL REVENUES | | 3,179,807 | 2,936,999 | 2,957,600 | 3,439,702 | 3,416,399 | 3,553,135 | 136,736 |
| Memo: LCFF Supplemental Revenue (incl in 8011) | | 93,259 | 90,930 | 93,259 | 96,635 | 99,427 | 99,427 | - |
| - LCFF Supp % | | | 3.98% | 4.08% | 4.45% | 4.39% | 4.39% | |

Live Oak Charter School

Board Financial Summary

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| Obj | Account | 2017/18 Actual | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 7/1 Bud | 2022/23 YE Est | 2022/23 UnAud Act | 22/23 UA vs YE Est |
|--------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------|-----------------------|
| BAL | Beginning Fund Balance | 667,537 | 852,623 | 680,095 | 488,921 | 803,650 | 1,007,960 | 1,106,315 | 1,106,315 | - |
| | | | | | | | | | | - |
| | REVENUE | | | | | | | | | - |
| 8011 | LCFF: State Aid | 671,143 | 856,064 | 893,586 | 718,194 | 775,924 | 1,072,595 | 897,726 | 936,238 | 38,512 |
| 8012 | LCFF: EPA | 91,869 | 55,532 | 55,754 | 55,754 | 83,072 | 51,350 | 61,247 | 64,968 | 3,721 |
| 8019 | LCFF: PY Adjustments | 56,588 | 271 | (5,493) | 65,905 | (243) | - | - | 14,514 | 14,514 |
| 8019 | EPA,PY Adj | | | 5,627 | - | - | - | - | | - |
| 8096 | In Lieu Of Property Tax | 1,433,177 | 1,374,109 | 1,425,089 | 1,602,810 | 1,409,440 | 1,442,893 | 1,425,654 | 1,368,998 | (56,656) |
| 8096 | In Lieu Of Property Tax - PY Adj | - | 9,289 | 1,202 | (65,904) | - | - | - | - | - |
| LCFF | LCFF Income | 2,252,777 | 2,295,265 | 2,375,765 | 2,376,759 | 2,268,193 | 2,566,838 | 2,384,627 | 2,384,718 | 91 |
| | | | | | | | | | | - |
| Fed | Other Federal Revenue | | | - | 184,928 | 210,636 | 16,500 | 21,242 | 21,271 | 29 |
| | | | | | | | | | | - |
| 8550 | Mandated Cost Reimbursements | 45,978 | 56,034 | 4,681 | 4,700 | 4,798 | 383,668 | 4,628 | 4,628 | - |
| 8560 | State Lottery Revenue | 68,013 | 68,416 | 60,250 | 69,130 | 63,926 | 58,539 | 67,888 | 83,509 | 15,621 |
| 8590 | All Other State Revenues | 336,954 | 248,029 | (8,373) | 185,657 | 180,318 | 66,133 | 537,023 | 637,132 | 100,109 |
| State | Other State Revenue | 450,945 | 372,479 | 56,558 | 259,487 | 249,042 | 508,340 | 609,539 | 725,269 | 115,730 |
| 8634 | Food Services Revenue | | | 9,760 | 108 | - | - | - | - | - |
| 8660 | Interest Income | 11,024 | 12,126 | 10,758 | 10,034 | 7,620 | 6,000 | 16,000 | 20,423 | 4,423 |
| 8677 | Interagency Svcs Between LEA's | | 89,582 | 92,856 | 93,640 | 109,751 | 126,269 | 126,269 | 126,269 | - |
| 8689 | All Other Fees-AfterCare Program | 115,769 | 137,902 | 107,007 | 1,369 | 96,223 | 69,120 | 98,000 | 107,711 | 9,711 |
| 8699 | All Other Local Revenues | 235,510 | 272,453 | 284,295 | 31,274 | 521,918 | 317,700 | 160,722 | 167,474 | 6,752 |
| 8980 | Contribute From Unstrctd Rev | - | - | - | 0 | - | - | - | - | - |
| Local | Local Revenue | 362,303 | 512,063 | 504,676 | 136,425 | 735,512 | 519,089 | 400,991 | 421,877 | 20,886 |
| REV | Total Revenue | 3,066,025 | 3,179,807 | 2,936,999 | 2,957,600 | 3,463,383 | 3,610,767 | 3,416,399 | 3,553,135 | 136,736 |
| | | | | | | | | | | - |
| | EXPENDITURES | | | | | | | | | - |
| 1100 | Teachers' Salaries - Regular | 732,925 | 769,030 | 763,524 | 772,985 | 925,204 | 1,025,863 | 1,099,457 | 1,100,105 | 648 |
| 1130 | Teachers' Extra Assignmnt/Stipends | 8,000 | 12,300 | 10,000 | 23,100 | 7,449 | 15,800 | 10,800 | 10,957 | 157 |
| 1148 | Teacher Substitutes | 14,809 | 16,726 | 5,640 | 270 | 13,460 | 8,000 | 40,400 | 40,262 | (138) |
| 1300 | Cert Suprvsrs' & Admins' Sal | 115,000 | 121,000 | 110,000 | 111,760 | 123,500 | 130,070 | 130,070 | 130,079 | 9 |
| 1xxx | Total Certificated Salaries | 870,734 | 919,056 | 889,164 | 908,115 | 1,069,613 | 1,179,733 | 1,280,727 | 1,281,403 | 676 |
| | | | | | | | | | | - |
| 2100 | Instructional Aides' Salaries | 189,350 | 233,569 | 230,112 | 157,581 | 113,484 | 191,734 | 139,160 | 139,161 | 1 |
| 2130 | Classified Stipends | | 1,150 | 1,500 | 5,100 | 2,000 | - | 2,500 | 2,800 | 300 |
| 2148 | Instr Aides Subs - Schl Bus | 4,349 | 4,641 | 1,428 | - | 510 | 500 | 360 | 514 | 154 |
| 2199 | Instr Aides Oth Miscellaneous | 12,533 | 21,243 | 8,895 | 702 | 2,556 | 4,000 | 4,800 | 4,300 | (500) |
| 2220 | Classfd Hrly Operations/Custodial | 5,543 | 5,460 | 3,549 | - | - | - | - | - | - |
| 2300 | Classified Director | - | 106,500 | 110,000 | 111,760 | 122,000 | 135,650 | 135,650 | 135,650 | (0) |
| 2400 | Clerical & Office Salaries | 156,443 | 172,256 | 161,022 | 160,320 | 207,203 | 248,773 | 242,730 | 242,730 | 0 |
| 2499 | Clerical&office Other Misc. | - | - | - | - | 422 | - | 5,500 | 9,448 | 3,948 |
| 2900 | Other Classified Salaries | 319,923 | 326,254 | 244,768 | 138,307 | 204,520 | 157,914 | 169,840 | 170,139 | 299 |

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|-------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------|-----------------------|
| 2960 | Student Workers | - | 619 | | | | | - | | - |
| 2999 | Other Class Sals Other Misc. | 38,571 | 24,540 | 3,597 | - | 1,588 | 3,350 | 5,520 | 5,491 | (29) |
| 2xxx | Total Classified Salaries | 726,712 | 896,232 | 764,870 | 573,770 | 654,283 | 741,921 | 706,060 | 710,232 | 4,172 |
| 3101 | Benefits - Strs / Certificated | 115,532 | 137,238 | 139,446 | 134,503 | 167,159 | 197,940 | 211,470 | 210,627 | (843) |
| 3201 | Benefits - Pers / Certificated | 10,290 | 12,483 | 13,769 | 14,683 | 16,798 | 36,380 | 35,933 | 35,933 | 0 |
| 3202 | Benefits - Pers / Classified | 96,282 | 143,461 | 145,646 | 114,488 | 136,015 | 188,223 | 166,470 | 164,926 | (1,544) |
| 3311 | Benefits - OASDI/ Certificated | 4,031 | 4,365 | 6,343 | 4,068 | 4,224 | 7,465 | 7,547 | 8,013 | 466 |
| 3312 | Benefits - OASDI/ Classified | 43,765 | 53,833 | 45,491 | 33,517 | 38,731 | 44,419 | 41,975 | 42,238 | 263 |
| 3331 | Benefits - Medicare / Cert. | 11,886 | 12,556 | 12,055 | 12,335 | 14,846 | 16,122 | 17,381 | 17,429 | 48 |
| 3332 | Benefits - Medicare / Class. | 10,261 | 12,688 | 10,639 | 7,885 | 9,059 | 10,388 | 9,815 | 9,879 | 64 |
| 3401 | H & W Benefits - Certificated | 162,303 | 149,682 | 155,188 | 149,532 | 193,195 | 225,715 | 235,769 | 232,633 | (3,136) |
| 3402 | H & W Benefits - Classified | 83,093 | 102,282 | 94,042 | 83,379 | 80,656 | 105,117 | 73,196 | 73,213 | 17 |
| 3501 | Benefits - SUI / Certificated | 791 | 1,920 | 690 | 1,398 | 4,864 | 6,058 | 5,791 | 5,782 | (9) |
| 3502 | Benefits - SUI / Classified | 354 | 439 | 367 | 522 | 2,969 | 3,583 | 3,385 | 3,263 | (122) |
| 3601 | Benefits - Wcomp/ Certificated | 17,237 | 15,247 | 13,324 | 13,051 | 18,149 | 15,573 | 16,908 | 17,015 | 107 |
| 3602 | Benefits - Wcomp/ Classified | 14,390 | 14,787 | 11,320 | 8,205 | 11,057 | 9,794 | 9,320 | 9,375 | 55 |
| 3xxx | Total Benefits | 570,215 | 660,981 | 648,321 | 577,566 | 697,722 | 866,777 | 834,960 | 830,327 | (4,633) |
| 1-3 | Total Salary & Benefits | 2,167,661 | 2,476,269 | 2,302,355 | 2,059,450 | 2,421,619 | 2,788,431 | 2,821,747 | 2,821,962 | 215 |
| | Memo: % of Total Expenditures | 75.2% | 73.9% | 73.6% | 77.9% | 76.6% | 77.8% | 77.6% | 80.0% | 2.4% |
| | | | | | | | | | | - |
| 4110 | Textbooks | 860 | 5,141 | 135 | - | - | 500 | 5,700 | 5,585 | (115) |
| 4210 | Books Other Than Textbooks | 1,540 | 2,131 | 2,391 | 860 | 1,100 | 1,500 | 650 | 1,101 | 451 |
| 4300 | Materials & Supplies | 20,526 | 910 | 19,469 | 924 | 144 | 2,500 | - | (16) | (16) |
| 4310 | Instructional Mat'ls & Supplies | 27,244 | 28,674 | 16,212 | 13,974 | 17,016 | 25,950 | 25,950 | 26,199 | 249 |
| 4340 | Computer Sftware & Related Exp | 12,195 | 11,006 | 1,199 | 1,601 | 475 | 600 | 600 | 803 | 203 |
| 4350 | Office Supplies | 6,346 | 7,734 | 3,521 | 2,182 | 4,184 | 5,500 | 4,500 | 4,036 | (464) |
| 4353 | Duplicating Costs | 895 | 3,729 | 419 | 168 | - | - | - | | - |
| 4370 | Custodial Supplies | 4,581 | 3,373 | 3,800 | 528 | 5,302 | 5,700 | 6,500 | 6,111 | (389) |
| 4390 | Other Supplies | 42,144 | 85,661 | 23,632 | 20,575 | 45,189 | 27,750 | 26,250 | 25,172 | (1,078) |
| 4400 | Non-capitalized Equipment | 4,098 | 6,541 | 4,798 | 35,488 | 11,890 | 12,000 | 26,000 | 25,315 | (685) |
| 4710 | Food Purchases - Nutrition Prgms | 1,540 | 2,131 | 9,990 | 253 | 568 | 550 | 575 | 547 | (28) |
| 4xxx | Total Books and Supplies | 120,429 | 154,900 | 85,566 | 76,553 | 85,868 | 82,550 | 96,700 | 94,853 | (1,847) |
| 5200 | Training, Travel, & Conferences | 22,447 | 9,943 | 16,739 | 4,646 | 9,582 | 17,600 | 12,166 | 10,745 | (1,421) |
| 5300 | Dues & Memberships | 4,545 | 3,279 | 3,270 | 3,425 | 855 | 3,500 | 3,500 | 3,374 | (126) |
| 5450 | Insurance Costs (Prop&Liab) | 12,175 | 12,411 | 14,928 | 21,520 | 24,796 | 29,760 | 27,538 | 27,538 | - |
| 5520 | Electricity/Utilities | 30,011 | 27,257 | 28,375 | 15,883 | 35,780 | 36,000 | 48,000 | 45,043 | (2,957) |
| 5530 | Water | 12,605 | 10,460 | 15,894 | 15,515 | 16,963 | 16,500 | 16,500 | 16,978 | 478 |
| 5550 | Janitorial and Cleaning | | | | | 81,402 | 33,600 | 37,000 | 40,345 | 3,345 |
| 5560 | Waste Disposal | 4,583 | 5,630 | 4,431 | 4,080 | 7,550 | 8,000 | 9,000 | 8,649 | (351) |
| 5570 | Pest Control | | | | | 1,600 | 1,500 | 2,500 | 2,655 | 155 |
| 5590 | Other Site Operations | | | | | 5,455 | 4,500 | 5,900 | 7,458 | 1,558 |
| 5600 | Rentals And Leases | 195,652 | 203,789 | 195,578 | 160,673 | 188,664 | 210,208 | 194,908 | 194,111 | (797) |

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|------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------|-----------------------|
| 5630 | Repairs | 5,018 | 22,163 | 204,671 | 474 | 4,796 | 7,500 | 5,000 | 4,117 | (883) |
| 5632 | Copier Repairs, Ops, & Maintenance | 3,513 | 2,349 | 1,179 | - | 352 | 500 | 500 | 348 | (152) |
| 5800 | Other Svcs & Oper Expenditures | 140,498 | 156,872 | 94,955 | 95,836 | 91,980 | 105,652 | 109,057 | 94,704 | (14,353) |
| 5817 | SCOE Data Processing Charges | 1,552 | 1,537 | 1,995 | 9,130 | 9,299 | 9,490 | 9,193 | 9,193 | (0) |
| 5818 | SCOE A/V Service | 95 | 950 | - | - | - | 950 | 950 | - | (950) |
| 5821 | Audit Costs | 6,092 | 6,525 | 10,710 | 12,050 | 13,264 | 12,500 | 15,900 | 19,839 | 3,939 |
| 5823 | Legal Costs | 2,752 | 46,048 | 5,520 | 3,226 | 2,059 | 5,000 | 5,000 | 3,508 | (1,493) |
| 5825 | Advertisement | 1,211 | 999 | 362 | 1,179 | 1,200 | 1,500 | 1,000 | 739 | (261) |
| 5830 | Professional/Consultant Svcs | - | 49,037 | - | 2,375 | - | 1,000 | - | - | - |
| 5860 | Other Employment Costs | - | 1,902 | 106 | 132 | - | 500 | 560 | 560 | - |
| 5862 | Fingerprinting Costs | 2,175 | 2,236 | 1,386 | 156 | 1,549 | 2,250 | 2,750 | 2,340 | (410) |
| 5911 | Telephone | 6,329 | 6,841 | 6,220 | 2,510 | 3,344 | 3,450 | 3,450 | 3,393 | (57) |
| 5940 | Internet & Online Services | 3,127 | 3,629 | 14,404 | 10,378 | 13,786 | 13,500 | 18,000 | 19,576 | 1,576 |
| 5950 | Postage | 2,466 | 1,936 | 1,482 | 1,503 | 753 | 2,250 | 1,000 | 784 | (216) |
| 5xxx | Total Services and Contracts | 456,846 | 575,793 | 622,205 | 364,690 | 515,028 | 527,210 | 529,372 | 515,994 | (13,378) |
| 6900 | Depreciation Exp | 7,585 | 7,583 | 1,757 | 1,757 | 2,117 | 2,838 | 2,838 | 2,838 | - |
| 7141 | Transfers to District/Other LEA's | 128,419 | 137,785 | 118,443 | 140,420 | 136,085 | 185,000 | 185,000 | 92,075 | (92,925) |
| EXP | Total Expenditures | 2,880,940 | 3,352,330 | 3,130,326 | 2,642,871 | 3,160,717 | 3,586,030 | 3,635,657 | 3,527,723 | (107,935) |
| | | | | | | | | | | - |
| | Surplus / (Deficit) | 185,085 | (172,523) | (193,327) | 314,729 | 302,666 | 24,737 | (219,258) | 25,413 | 244,671 |
| | | | | | | | | | | - |
| | Beginning Fund Balance* | 667,537 | 852,623 | 680,095 | 488,921 | 803,650 | 1,007,960 | 1,106,315 | 1,106,315 | - |
| | Surplus / (Deficit) | 185,085 | (172,523) | (193,327) | 314,729 | 302,666 | 24,737 | (219,258) | 25,413 | 244,671 |
| | Ending Fund Balance | 852,622 | 680,100 | 486,768 | 803,650 | 1,106,315 | 1,032,697 | 887,057 | 1,131,728 | 244,671 |
| | - Less: Net Investment in Capital Assets | (16,368) | (8,785) | (7,028) | (5,271) | (8,560) | (5,722) | (5,722) | (5,722) | - |
| | - Less EFB Restricted | (173,327) | (176,317) | | (11,067) | (128,859) | (62,900) | (175,088) | (200,566) | (25,478) |
| | Unrestr EFB / Net Position | 662,927 | 494,998 | 479,740 | 787,312 | 968,897 | 964,076 | 706,247 | 925,440 | 219,193 |
| | % of Total Expenditures (Reserve) | 23.0% | 14.8% | 15.3% | 29.8% | 30.7% | 26.9% | 19.4% | 26.2% | 6.8% |
| | # Mos Avg Exp | 2.76 | 1.77 | 1.84 | 3.57 | 3.68 | 3.23 | 2.33 | 3.15 | 0.82 |

Charter Number: 0382

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

| | |
|------------------------------------|---------------------------|
| Signed: _____ | Date: _____ |
| Charter School Official | |
| (Original signature required) | |
| Printed Name: Linda Delgado-Pelton | Title: Executive Director |

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

| | |
|--------------------------------|-------------|
| Signed: _____ | Date: _____ |
| County Superintendent/Designee | |
| (Original signature required) | |

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Amanda Bonivert

Name

CBO

Title

707-778-4621

Telephone

abonivert@petk12.org

E-mail Address

For Charter School:

John Azzizzi

Name

Finance Manager

Title

707-244-9203

Telephone

john.azzizzi@liveoakcharter.org

E-mail Address

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,384,718.33 | 2,768,573.00 | 16.1% |
| 2) Federal Revenue | | 8100-8299 | 21,271.00 | 24,267.00 | 14.1% |
| 3) Other State Revenue | | 8300-8599 | 725,269.14 | 201,879.00 | -72.2% |
| 4) Other Local Revenue | | 8600-8799 | 421,877.00 | 352,333.00 | -16.5% |
| 5) TOTAL, REVENUES | | | 3,553,135.47 | 3,347,052.00 | -5.8% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,281,403.09 | 1,321,965.00 | 3.2% |
| 2) Classified Salaries | | 2000-2999 | 710,232.38 | 629,355.00 | -11.4% |
| 3) Employee Benefits | | 3000-3999 | 830,326.87 | 821,164.00 | -1.1% |
| 4) Books and Supplies | | 4000-4999 | 94,853.43 | 87,272.00 | -8.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 515,993.70 | 592,124.00 | 14.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 2,838.20 | 2,838.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 92,074.99 | 199,500.00 | 116.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,527,722.66 | 3,654,218.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 25,412.81 | (307,166.00) | -1,308.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 25,412.81 | (307,166.00) | -1,308.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,106,315.46 | 1,131,728.27 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,106,315.46 | 1,131,728.27 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,106,315.46 | 1,131,728.27 | 2.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,131,728.27 | 824,562.27 | -27.1% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 5,721.42 | 2,883.00 | -49.6% |
| b) Restricted Net Position | | 9797 | 200,566.09 | 78,328.09 | -60.9% |
| c) Unrestricted Net Position | | 9790 | 925,440.76 | 743,351.18 | -19.7% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,193,268.44 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,025.08 | | |
| c) in Revolving Cash Account | | 9130 | 6,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 200,882.17 | | |
| 4) Due from Grantor Government | | 9290 | 132,089.06 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 16,101.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 52,114.46 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | (46,393.04) | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 38,750.40 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | (2,583.36) | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 1,591,254.21 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 403,985.14 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 19,373.76 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 36,167.04 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 459,525.94 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| (must agree with line F2) (G11 + H2) - (I7 + J2) | | | 1,131,728.27 | | |
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 936,238.00 | 1,046,324.00 | 11.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 64,968.00 | 158,222.00 | 143.5% |
| State Aid - Prior Years | | 8019 | 14,514.00 | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,368,998.33 | 1,564,027.00 | 14.2% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,384,718.33 | 2,768,573.00 | 16.1% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 2,706.00 | New |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 21,271.00 | 21,561.00 | 1.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|--|--------------|------------------------------|-------------------|-----------------------|
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 21,271.00 | 24,267.00 | 14.1% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 4,628.00 | 4,619.00 | -0.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 83,509.39 | 59,030.00 | -29.3% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 637,131.75 | 138,230.00 | -78.3% |
| TOTAL, OTHER STATE REVENUE | | | 725,269.14 | 201,879.00 | -72.2% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,422.79 | 12,000.00 | -41.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 126,269.00 | 138,183.00 | 9.4% |
| All Other Fees and Contracts | | 8689 | 107,710.98 | 65,000.00 | -39.7% |
| All Other Local Revenue | | 8699 | 167,474.23 | 137,150.00 | -18.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 421,877.00 | 352,333.00 | -16.5% |
| TOTAL, REVENUES | | | 3,553,135.47 | 3,347,052.00 | -5.8% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,151,323.75 | 1,174,363.00 | 2.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 130,079.34 | 147,602.00 | 13.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,281,403.09 | 1,321,965.00 | 3.2% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 146,774.04 | 157,276.00 | 7.2% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 135,649.92 | 143,826.00 | 6.0% |
| Clerical, Technical and Office Salaries | | 2400 | 252,178.48 | 249,975.00 | -0.9% |
| Other Classified Salaries | | 2900 | 175,629.94 | 78,278.00 | -55.4% |
| TOTAL, CLASSIFIED SALARIES | | | 710,232.38 | 629,355.00 | -11.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 210,626.87 | 209,018.00 | -0.8% |
| PERS | | 3201-3202 | 200,859.19 | 214,845.00 | 7.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 77,558.85 | 81,427.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 305,846.48 | 289,421.00 | -5.4% |
| Unemployment Insurance | | 3501-3502 | 9,045.48 | 1,475.00 | -83.7% |
| Workers' Compensation | | 3601-3602 | 26,390.00 | 24,978.00 | -5.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 830,326.87 | 821,164.00 | -1.1% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 5,585.31 | 6,500.00 | 16.4% |
| Books and Other Reference Materials | | 4200 | 1,100.63 | 1,500.00 | 36.3% |
| Materials and Supplies | | 4300 | 62,305.02 | 71,772.00 | 15.2% |
| Noncapitalized Equipment | | 4400 | 25,315.15 | 5,500.00 | -78.3% |
| Food | | 4700 | 547.32 | 2,000.00 | 265.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 94,853.43 | 87,272.00 | -8.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 10,745.46 | 19,286.00 | 79.5% |
| Dues and Memberships | | 5300 | 3,374.00 | 3,500.00 | 3.7% |
| Insurance | | 5400-5450 | 27,538.00 | 43,259.00 | 57.1% |
| Operations and Housekeeping Services | | 5500 | 121,126.62 | 121,212.00 | 0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 198,575.30 | 209,015.00 | 5.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 130,881.35 | 170,762.00 | 30.5% |
| Communications | | 5900 | 23,752.97 | 25,090.00 | 5.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 515,993.70 | 592,124.00 | 14.8% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 2,838.20 | 2,838.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 2,838.20 | 2,838.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 92,074.99 | 199,500.00 | 116.7% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 92,074.99 | 199,500.00 | 116.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,527,722.66 | 3,654,218.00 | 3.6% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,384,718.33 | 2,768,573.00 | 16.1% |
| 2) Federal Revenue | | 8100-8299 | 21,271.00 | 24,267.00 | 14.1% |
| 3) Other State Revenue | | 8300-8599 | 725,269.14 | 201,879.00 | -72.2% |
| 4) Other Local Revenue | | 8600-8799 | 421,877.00 | 352,333.00 | -16.5% |
| 5) TOTAL, REVENUES | | | 3,553,135.47 | 3,347,052.00 | -5.8% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,006,827.16 | 1,981,846.00 | -1.2% |
| 2) Instruction - Related Services | 2000-2999 | | 491,654.48 | 528,514.00 | 7.5% |
| 3) Pupil Services | 3000-3999 | | 69,462.24 | 32,707.00 | -52.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 169,756.55 | 143,618.00 | -15.4% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 354,547.01 | 380,317.00 | 7.3% |
| 8) Plant Services | 8000-8999 | | 343,400.23 | 387,716.00 | 12.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 92,074.99 | 199,500.00 | 116.7% |
| 10) TOTAL, EXPENSES | | | 3,527,722.66 | 3,654,218.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 25,412.81 | (307,166.00) | -1,308.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 25,412.81 | (307,166.00) | -1,308.7% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,106,315.46 | 1,131,728.27 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,106,315.46 | 1,131,728.27 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,106,315.46 | 1,131,728.27 | 2.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,131,728.27 | 824,562.27 | -27.1% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 5,721.42 | 2,883.00 | -49.6% |
| b) Restricted Net Position | | 9797 | 200,566.09 | 78,328.09 | -60.9% |
| c) Unrestricted Net Position | | 9790 | 925,440.76 | 743,351.18 | -19.7% |

| Resource | | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|--------------------------------|--|--|---------------------------------|-------------------|
| 6266 | | Educator Effectiveness, FY 2021-22 | 47,932.91 | 32,265.91 |
| 6762 | | Arts, Music, and Instructional Materials Discretionary Block Grant | 152,633.18 | 46,062.18 |
| Total, Restricted Net Position | | | 200,566.09 | 78,328.09 |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 129,404.96
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,692,557.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.81%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 154,036.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

| | |
|--|--------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 16,381.03 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 170,417.50 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 0.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 170,417.50 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 2,006,827.16 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 491,654.48 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 68,914.92 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 169,756.55 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 52,702.26 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 19,838.50 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 127,969.78 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 324,181.00 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 3,261,844.65 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 5.22% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 5.22% |
| Part IV - Carry-forward Adjustment | |
| The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates | |

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 170,417.50 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 41,945.69 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.10%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (1.47%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 0.00 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 0.00 |

Approved indirect cost rate: 8.10%

Highest rate used in any program: 1.47%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 62 | 3010 | 20,962.74 | 308.26 | 1.47% |
| 62 | 6053 | 38,431.84 | 1.16 | 0.00% |

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|-----------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 0.00 | 0.00 |
| 2. State Lottery Revenue | 8560 | 55,704.81 | | 27,804.58 | 83,509.39 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 55,704.81 | 0.00 | 27,804.58 | 83,509.39 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 39,789.13 | | 0.00 | 39,789.13 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 15,915.68 | | 0.00 | 15,915.68 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 27,804.58 | 27,804.58 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 55,704.81 | 0.00 | 27,804.58 | 83,509.39 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 0.00 | 0.00 |
| D. COMMENTS: | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals

Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Live Oak Charter

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

| | |
|--|----------------------|
| INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | <u>Passed</u> |
| LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | <u>Passed</u> |
| LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). | <u>Passed</u> |
| OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. | <u>Passed</u> |
| PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | <u>Passed</u> |
| REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. | <u>Passed</u> |
| RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. | <u>Passed</u> |
| SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. | <u>Passed</u> |
| UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. | <u>Passed</u> |
| UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. | <u>Passed</u> |
| <u>EXPORT VALIDATION CHECKS</u> | |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Live Oak Charter

Sonoma County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

| | |
|---|----------------------|
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. | <u>Passed</u> |
| CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). | <u>Passed</u> |
| CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>Passed</u> |
| CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>Passed</u> |
| PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). | <u>Passed</u> |
| PY-EFB=CY-BFB-RES-CH - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. | <u>Passed</u> |
| SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. | <u>Passed</u> |
| <u>GENERAL LEDGER CHECKS</u> | |
| AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. | <u>Passed</u> |
| CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. | <u>Passed</u> |
| CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). | <u>Passed</u> |
| CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |

| | | | | |
|--|-----------------|---------------|--------------|-------------------------|
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | | | | <u>Passed</u> |
| DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). | | | | <u>Passed</u> |
| EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. | | | | <u>Passed</u> |
| EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). | | | | <u>Passed</u> |
| EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). | | | | <u>Passed</u> |
| EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. | | | | <u>Passed</u> |
| INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. | | | | <u>Passed</u> |
| INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). | | | | <u>Passed</u> |
| INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. | | | | <u>Passed</u> |
| INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. | | | | <u>Passed</u> |
| INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | | | | <u>Passed</u> |
| INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | | | | <u>Passed</u> |
| INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | | | | <u>Passed</u> |
| LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | | | | <u>Passed</u> |
| LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). | | | | <u>Passed</u> |
| NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. | | | | <u>Passed</u> |
| OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: | | | | <u>Exception</u> |
| FUND | RESOURCE | OBJECT | VALUE | |
| 62 | 0000 | 9465 | (\$2,583.36) | |
| Explanation: This is on the list of 2022-23 Unaudited Actuals Known Issues | | | | |
| PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | | | | <u>Passed</u> |

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

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

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

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

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

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Warning) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Informational) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|---|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 2,857,440.24 | 0.00 | 2,857,440.24 | 203,668.23 | | 3,061,108.47 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 23,684.13 | 0.00 | 23,684.13 | 1,688.12 | | 25,372.25 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 127,969.78 | 0.00 | 127,969.78 | 9,121.23 | | 137,091.01 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 169,756.55 | 0.00 | 169,756.55 | 12,099.65 | | 181,856.20 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 30,219.74 | 30,219.74 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 0.00 | 0.00 |
| ---- | Other Outgo | | | | | 92,074.99 | 92,074.99 |
| Other Funds ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 0.00 | | 0.00 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | 0.00 | | 0.00 |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 3,178,850.70 | 0.00 | 3,178,850.70 | 226,577.23 | 122,294.73 | 3,527,722.66 |

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|--------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,983,143.03 | 0.00 | 358.15 | 491,296.33 | 39,242.50 | 0.00 | 0.00 | | | 343,400.23 | 0.00 | 2,857,440.24 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 23,684.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 23,684.13 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127,969.78 | 0.00 | 0.00 | 127,969.78 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 169,756.55 | 0.00 | 0.00 | 0.00 | 169,756.55 |
| Total Direct Charged Costs | | 2,006,827.16 | 0.00 | 358.15 | 491,296.33 | 39,242.50 | 0.00 | 0.00 | 169,756.55 | 127,969.78 | 343,400.23 | 0.00 | 3,178,850.70 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|-------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| - - | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Allocated Support Costs | | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

| | | |
|-----------|--|--------------|
| A. | Central Administration Costs in General Fund and Charter Schools Funds | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 52,702.26 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 19,838.50 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 154,036.47 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 0.00 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 226,577.23 |
| B. | Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 3,178,850.70 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 0.00 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 3,178,850.70 |
| C. | Direct Charged Costs in Other Funds | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 0.00 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 3,178,850.70 |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 7.13% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000- 9999) | Total |
|---|----------------------------------|-------------------------------|--|--|------------|
| Food Services (Objects 1000-5999, 6400-6920) | 30,219.74 | | | | 30,219.74 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 0.00 | | 0.00 |
| Other Outgo (Objects 1000 - 7999) | | | | 92,074.99 | 92,074.99 |
| Total Other Costs | 30,219.74 | 0.00 | 0.00 | 92,074.99 | 122,294.73 |

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | | | | | | | |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | | | | | | |
| 6000 ROC/P | | | | | | | |
| Other Goals | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|-----------------------------|---------------------------------------|------------------------------|------------|-----------|------------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | 52,114.02 | | 52,114.02 | .44 | | 52,114.46 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 52,114.02 | 0.00 | 52,114.02 | .44 | 0.00 | 52,114.46 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | (43,554.40) | | (43,554.40) | (2,838.64) | | (46,393.04) |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | (43,554.40) | 0.00 | (43,554.40) | (2,838.64) | 0.00 | (46,393.04) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 8,559.62 | 0.00 | 8,559.62 | (2,838.20) | 0.00 | 5,721.42 |
| Lease Assets | | | 0.00 | 38,750.40 | | 38,750.40 |
| Accumulated amortization for lease assets | | | 0.00 | (2,583.36) | | (2,583.36) |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 36,167.04 | 0.00 | 36,167.04 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 8,559.62 | 0.00 | 8,559.62 | 33,328.84 | 0.00 | 41,888.46 |

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|------------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 3,527,722.66 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 51,490.74 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 169,756.55 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 2,838.20 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 127,969.78 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|--|---|--------------|----------------------|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 300,564.53 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 3,175,667.39 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, Line C9) | | | | 232.81 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 13,640.60 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | Total | | Per ADA |

| | | |
|---|--------------|-----------|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 2,692,393.92 | 10,754.09 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 2,692,393.92 | 10,754.09 |
| B. Required effort (Line A.2 times 90%) | 2,423,154.53 | 9,678.68 |
| C. Current year expenditures (Line I.E and Line II.B) | 3,175,667.39 | 13,640.60 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

| | | |
|---|---------------------------|-----------------------------|
| <p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p> | MOE Met | |
| | 0.00% | 0.00% |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 232.71 | 232.81 | 232.71 | 249.07 | 249.07 | 249.07 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 232.71 | 232.81 | 232.71 | 249.07 | 249.07 | 249.07 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 232.71 | 232.81 | 232.71 | 249.07 | 249.07 | 249.07 |

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 49-70854-6119036 Live Oak Charter

Official Check for LEA: 49-70854-6119036 is good

Export of USER General Ledger started at 9/7/2023, 6:24:48 PM

OFFICIAL Header for LEA: 49-70854-6119036 Live Oak Charter
VERSION SACS V6.1

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 1: 250
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 2: 170

Export USER General Ledger completed at 9/7/2023, 6:24:48 PM

Export of Supplementals (USER ELEMENTs) started at 9/7/2023, 6:24:48 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 3: 937
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 4: 209

Export of supplementals (USER ELEMENTs) completed at 9/7/2023, 6:24:48 PM

Export of TRC Explanations started at 9/7/2023, 6:24:48 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 5: 83
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 6: 0

Export of TRC Explanations completed at 9/7/2023, 6:24:48 PM

Export of TRC Log started at 9/7/2023, 6:24:48 PM

- Fiscal year: 2022-23
- Type of data: Unaudited Actuals
- Number of records exported in group 7: 79
- Fiscal year: 2023-24
- Type of data: Budget
- Number of records exported in group 8: 48

Export of TRC Log completed at 9/7/2023, 6:24:48 PM

OFFICIAL END for LEA: 49-70854-6119036 Live Oak Charter

Exported to file: 49708546119036_A_2022-23_D8AMA495EH_OFFICIAL.DAT



Director's Report

September 14, 2023

Live Oak Charter School

Enrollment

| Enrollment Statistics for 2023-24 School Year as of Sept 7th | | | | | |
|--|----------|-----------|---------|----------|----------|
| | Capacity | Confirmed | Pending | Openings | Waitlist |
| K2 | 20 | 20 | 0 | 0 | 0 |
| K1 | 24 | 17 | 1 | 7 | 0 |
| First | 30 | 28 | 0 | 2 | 0 |
| Second | 30 | 30 | 0 | 0 | 4 |
| Third | 30 | 30 | 0 | 0 | 9 |
| Fourth | 30 | 29 | 1 | 1 | 10 |
| Fifth | 30 | 21 | 0 | 9 | 0 |
| Sixth | 30 | 26 | 0 | 4 | 0 |
| Seventh | 30 | 26 | 0 | 4 | 0 |
| Eighth | 25 | 22 | 0 | 3 | 0 |
| | | | | | |
| | | | | | |
| Total | 279 | 249 | 2 | 30 | 23 |

Orientation

1. The Orientation was an unqualified success, thanks to the excellent work of the Foundation team led by Patrick Mundy. I received strongly positive feedback from staff and parents who appreciated the depth and breadth of information gathered.
2. We pulled in approximately 175 volunteer response forms. They will go to the Foundation and Volunteer teams, and a spreadsheet will be created to sort and access expertise.



STAR Testing



STAR Testing begins on Monday, September 11 with the Middle School. Kristi has been learning the new systems with full focus, and has benefited from the expertise of Patrick. Kristi and I have discussed the need for a process manual, and she will be crafting one as we go.

From among the volunteers who signed up at the orientation I am particularly looking for steady support for the office and have shared that goal with the volunteer lead.



Student & Family Meetings in the Last 30 Day Period

| Meeting | Count |
|--|-------|
| Student Success Team Meetings | 4 |
| 504 Plan Meetings | 4 |
| Individual Education Plan Meetings | 7 |
| Student Discipline (formal) | 4 |
| Student Discipline (informal, as needed) | 16 |



Williams Report and Visit

The County Office of Education sent a representative out to perform a Williams Act walk through. In preparation, a 52 page report was produced, and staff apprised of the visit.

The walkthrough included all classrooms, with the exception of Handwork, which was viewed through the window. No expected further action is expected.



Parent Council Follow-Up

Gathered helpful feedback from the classroom teachers concerning the idea of a Parent Council. Faculty is interested in seeing a plan, and had the following suggestions:

- a. Need for a clear focus that aligns with school needs and is not instructional (appropriate fit for expertise).
- b. Suggest focus on community needs.
- c. Care must be taken to preserve and protect classroom coordinators, as they are critical in implementing important functions such as field trip planning.



Special Education and Related Functions

The District is able to provide only virtual speech services due to a scarcity of professionals in the field. As a result, they will provide aides (free) twice per week to support younger students signing in and accessing services. Scheduling and space have been hurdles, and we continue to work on those issues.

The Special Education team (Dana and Emma) cleared out a classroom that had been used for storage, and are providing a much more efficient service delivery for the Middle School students. We hope to cordon off a corner of the room for the delivery of speech for MS, plus counseling if this can be scheduled.



Food Services

Working with the District we are aligning food service and eligibility requirements more closely with the MOU. We are providing student information to their team to allow them to perform calculations. Kristi will team with them in solving technology challenges so that they have what they need.

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
May 4, 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/94929196626?pwd=NlhSZ3JqR0l2K21OamY4cERVZmYwUT09>

Meeting ID: 988 0212 6639

Passcode: 970232

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. 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

6:10pm

PRESENT

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

APPROVE THE AGENDA

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

A. Public Comment on non-agenda items

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

No public comment

B. Reports

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

1. Treasurer Report (Robert Bunce)

- a. Finance met Tuesday; biggest change is we've been waiting for the hold harmless funds, which have been released. At breakeven with payroll. All else running where it should be.
2. Foundation Report (Jessica Umphress)
 - a. Foundation is short staffed, and there have been a couple of family emergencies forcing members out of town, so we don't have a report. Last updated numbers from January. They will come to one of the upcoming meetings.
3. Director's Update (Justin Tomola)
 - a. Enrollment changes-we currently have open slots in several grades for next year.
 - b. LCAP - Several actions are being taken for the LCAP goals
 - c. Acknowledgement of the craziness of May, end of school year excitement plus festivals/events/field trips.
 - d. Covid - Federal government will end the public health emergency. Case numbers are up in May.
4. Strategic Planning Update (Kristin Walter, Jessica Umphress)
 - a. Finished workshops and taking data from those and turning into recommendations to be presented to faculty, admin and staff; will be presented in June board meeting. Thanks to the whole school for showing up and participating.

C. Consent agenda

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

No public comment

APPROVE THE CONSENT AGENDA

CF moved to approve the agenda, with amendment to remove the Board Minutes May 1, 2023; RB second, all in favor JU, RB, CF, SS, SI, KW

1. Board minutes for April 11, 2023; April 19, 2023; April 26, 2023; May 1, 2023
2. Financials for April 2023
3. Multi-Jurisdictional Hazard Mitigation Plan
4. Corrected Executive Director Salary Schedule

D. The board will consider the following for discussion

1. Update on Study Session about Specialty Programs (Blythe Osner, Justin Tomola, Stacy Ito)
 - a. Vision for study session was to hear directly from teachers about the goals, ideas and thoughts about the program. Original vision was to have strings starting in 3rd grade, and continue through 8th grade. Challenges were students with IEPs, those who transferred in, resulting skill set disparities that provided classroom issues. Talked about strengths, weaknesses, constraints and ideas.
 - b. Challenges and what we value in the music program. The value for our students of working so hard for something and present something they feel proud of; it took a

tremendous amount of work for Jeff to provide materials all students could excel at. It is important for students to be on instruments. In middle school, choice has value but that complicates things (many different types of instruments). Other creative ideas include having more performances; bringing in musicians to do demos or to speak; ways to do more peer mentoring in general. Kristin brought up after school programming available listed. Per Blythe, there is also interest in an after school program put on by the school.

c. Also talked about the room music is in - presents unique challenges with acoustics and holding the class. Maybe a different building would work, perhaps Beverly Hall or the current handwork room.

d. Per Chris, curious if there is grant money for a stringed instrument program. Rob has looked, but it doesn't hurt to look again.

2. LCAP Public Hearing #2 (Justin Tomola)
Wrapped into director's update agenda item B3

3. Update on future facilities and chartering options (Jessica Umphress)

a. Track 1 - stay here and build new buildings. We met with the city and were told to come back and tell them what we want. We're continuing to negotiate lease, meet with the city. 4th District DAA is working to get a ballot measure for local voters to approve them continuing to lease the site, but we don't know if they've gotten enough signatures, and the deadline was April 30. The city wants all tenants to sign a 3 year lease, which will give the city time to do a master plan. They will also need to come in and assess current buildings. We're working with an architect who will give us a site plan and images to help the city understand what our vision is; he will provide a site plan for free.

b. Track 2 - move to existing facility in the district. JU got clarity and gave a list of questions about switching from independent to a dependant charter - just for him to see what our concerns are. He will be here with his cabinet next Thursday.

c. Track 3 - SOMO village (adjacent to CREDO). SOMO village owner is motivated to get us there; he has money for remodeling to give us. Next step is for board members to view space. We need to be a dual track school (450 students) to make this work financially.

d. Other items: met with a financing company, they will do a feasibility study (depends on enrollment size, lease terms). We will get more clarity soon. We need to determine our vision so we can focus our efforts on one track (without closing off other options), put in rank order, in June.

E. Board Development

No public comment

1. Election of board members for terms 7/1/2023-6/30/25

a. Two new board members elected, Justin Lipp and Kristina Tank-Crestetto

b. Two existing board members elected, Stacy Ito and Robert Bunch

2. Board Self-Evaluation/Performance Feedback (Robert Bunce)

a. Self reflections and how do we assess the work we are doing/have done. What does success look like? What do we want to accomplish in the next year? SI suggested we do this at the retreat.

3. Summer Board Retreat (Kristin Walter)
Discussed options; in planning stages. Stacy will help with planning. Potential date: August 26-27.

F. Closed Session

1. Gov. Code 54957, Public Employee Appointment, Title: Executive Director
The board formally approves the Executive Director contract of Linda Delgado, vote 6 to 0. Subject to Section 12, "termination of contract" herein, LOCS hereby employs the employee to serve as the Executive Director for a term of one (1) year commencing on July 1, 2022 and ending June 30, 2023. The ED position is a full time position exempt from overtime law. As a minimum performance requirement, the work schedule for the Employee shall be Monday through Friday, with daily work hours at the School of 8:00 am to 5:00 pm. As this position is exempt from overtime, additional duties of the Employee may need to be performed outside of the work schedule on weekends, as well as before and after the regular work year or hours of the work day.

Approve the contract. SI , KW , all in favor: JU, SI, KW, RB, CF, SS

Faculty has been informed via email today; Families will be informed Friday

2. Gov. Code 54957.6, Conference with Labor Negotiators, Agency Negotiator: Samantha Sheppard

G. Report on Closed Session

Item F 1, Executive Director contract was approved.

Item F2, nothing to report.

I. Topics for consideration for future board meetings

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

G. ADJOURNMENT

LIVE OAK CHARTER SCHOOL
100 GROSS CONCOURSE PETALUMA, CA 94952 • (707) 762-9020

Minutes for the Regular Meeting of the Board of Directors Live Oak Charter School
August 10, 2023
LOCS HANDWORK ROOM AND ZOOM
6:00pm

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/98976491646?pwd=MUHQSlk0aStoVGdWTkFkMmlRK04rZz09>

Meeting ID: 989 7649 1646

Passcode: 546994

One tap mobile

+16694449171,,98976491646#,,, *546994# US

+16699009128,,98976491646#,,, *546994# US (San Jose)

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. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the ADA

Mission & Program

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

interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

Live Oak Charter Board Norms

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

PRESENT

Jessica Umphress, Board Chair
Robert Bunce, Treasurer
Samantha Sheppard, Secretary
Kristin Walter, Board Director
Justin Lipp, Board Director
Stacy Ito, Board Director
Linda Delgado, Executive Director

ABSENT

Kristina Tank-Cresseto, Board Director

CALL TO ORDER

6:11pm

RB is the time-keeper for the meeting.

SI is the secretary for the meeting.

JU moves to approve the agenda with the following amendments:

- 1) correctly alphabetize items
- 2) table items F2, F3, and F4 until the regular September board meeting due to items needed from John Azzizzi

SI seconds, all in favor JU, SI, RB, SS, KW, JL.

A. Public Comment on non-agenda items

- a. No public comment given

B. Public Comment On Closed Session Items

- a. No public comment given

C. Closed Session

- 1. Gov. Code 54957.6, Conference with Labor Negotiators, Agency Negotiators: Samantha Sheppard, Robert Bunce, & Linda Delgado

D. Report on Closed Session

- 1. Closed session ended at 6:46pm.
- 2. No report issued on closed session.

E. 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. No revision to the 23-24 school year budget yet due to no new developments in CBA negotiations with LOTA.
 - b. Still waiting on financials from the PCS school district.
- 2. Foundation Report (Jessica Umphress)
 - a. Working on getting class pledge participation numbers.
 - b. A new fun committee has been established with Amanda Basler at the helm.
 - c. LOCS Board is working with the Foundation to establish a new Long Term Facilities Committee that will need a broad spectrum of support from board, foundation, and community members with specialized backgrounds.
- 3. Director's Update (Linda Delgado)
 - a. Enrollment and Outreach
 - i. LOCS capacity this year is 273, current confirmed enrollment sits at 253.
 - ii. There are 4 pending applications, 22 openings, and 29 on the waitlist.
 - iii. LOCS faculty, staff and parents participated in hosting a booth at the Rivertown Revival festival this year. Many thanks to all who jumped in with gusto at the last minute to make it a success!
 - b. Programming
 - i. LOCS hired long-time sub Lissa Ferrar to teach Dramatic Arts as a specialty class this year, for 3rd through 8th graders.
 - ii. LD plans to develop a new music program for the future, with collaboration from faculty and staff.
 - c. In-Service
 - i. Faculty and staff completed a Restorative Justice training before students returned to school. There is a shared wish to continue deepening the training, and to include all classroom aides.
 - ii. LD and faculty also worked on Tier I & II responses to discipline for the 23-24 school year.
 - d. Other
 - i. LD would like to look into options for assisting faculty and staff with aftercare costs, now that LOCS no longer has an in-house aftercare program.
- 4. Facilities Report (Kristin Walter)

- a. Long Term
 - i. Option of joining with Credo at SOMO Village
 - 1. To move forward: LOCS board needs to make connections with CRPUSD board trustees to see if there is appetite in having another charter school in the district.
 - ii. Option of staying on the Fairgrounds and partnering with Petaluma City
 - 1. LOCS is a core part of the City's vision for the property.
 - 2. The first phase the City needs to move through is applying for the grant for the community resiliency center. There is a meeting next week, with paperwork due by 8/25/23.
 - 3. To move forward: LOCS board needs to sign a contract with the architect and continue partnering with the City.
 - iii. Option of working with PCS for new facilities
 - 1. To move forward: LOCS board needs to start the Prop 39 process.
- b. Short Term
 - i. JU met with 4th DAA to discuss the lease for the school campus for August through December of 2023. Petaluma City takes over management of the property on January 1, 2024.
 - ii. The Fair Board wants to create a 5 month lease in which they are released from all maintenance responsibilities, in lieu of their annual 3% increase. LOCS board did not agree and are still in negotiations with the Fair Board.
 - iii. Currently, with legal counsel, LOCS is paying the monthly lease rate from the 22-23 school year, effectively rolling the lease into a month-to-month agreement, as the Fair Board has accepted and cashed the check.
- 5. Strategic Plan Update (Kristin Walter & Jessica Umphress)
 - a. KW and JU need to meet with LD to formulate a plan to move forward with the Strategic Plan in the 23-24 school year.

F. Consent agenda

JL moves to approve the consent agenda, RB seconds, all in favor JU, SI, RB, KW, JP, SS

- 1. Board minutes for June 27, 2023
- ~~2. Proposition 30 Endorsement~~
- ~~3. 2023/24 Consolidated Application for Title 1 Part A Funding~~
- ~~4. Title 1 endorsement and homeless policy update~~

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

SI moves to approve the calendar, SS seconds, all in favor JU, JL, KW, SS, RB, SI

- 1. Board meeting schedule 2023-24
 - Regular meetings, Joint faculty/board meetings (Jessica Umphress)
 - a. Draft calendar is provided in the packet and discussed.
 - b. Board Meeting dates for 23-24 school year are 9/14/23, 10/12/23, 11/7/23, 12/14/23, 1/11/24, 2/8/24, 3/14/23, 4/9/23, 5/9/24, 6/13/24, 6/27/24.

H. Board Development

- 1. Election of board officers: Chair, Vice Chair, Secretary, Treasurer
 - a. Chair: Jessica Umphress
 - b. Vice Chair: Kristin Walter

- c. Treasurer: Robert Bunce (Justin Lipp to shadow treasurer this year)
 - d. Secretary: Samantha Sheppard
- 2. Assignment of Board Roles and responsibilities for 2022/23
 - a. Board HR liaison to ED: Stacy Ito
 - b. Parent Survey: Samantha Sheppard
 - c. Executive Director Review: Robert Bunce and Kristina Tank Cresseto*
 - d. Long Terms Facilities Working Group: Justin Lipp and Kristen Walter
 - e. CBA Negotiators: Samantha Sheppard and Robert Bunce
 - f. PCS Liaison: Kristina Tank Cresseto*
 - g. *Assignments to KTC need to be confirmed
- 3. Information for New Board Member orientation
 - a. Form 700, [LOCS Charter](#), [LOCS By-laws](#), CA Charter Schools Association Governance Academy Part 1 & 2 powerpoint, Charter School Development Center Resources, Chart School Board University book
 - b. Board members need to complete items in H3a as homework.
- 4. Suggested CSDC Brown Act training
 - a. Board members need to complete H4 as homework.
- 5. Fall 2023 BOD retreat planning (Annual goal setting, self evaluation procedure, etc.)
 - a. LOCS board members will meet for two evenings to conduct their retreat, on 9/5/23 & 9/12/23, from 5-8pm. Location TBD.

I. Topics for consideration for future board meetings

Please email future agenda items for consideration to director@liveoakcharter.org and the Board Chairperson

J. ADJOURNMENT 8:35pm

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

Minutes for the Special Meeting of the Board of Directors Live Oak Charter School
179 H St. Petaluma CA 94952
September 5, 2023
5:00pm

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.

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- *Refrain from deriding other individuals' ideas. Strive to value all opinions.*
- *Work in the interest of all students.*
- *Own your mistakes.*
- *Celebrate success – take time to recognize small steps or progress toward goals.*
- *Don't interrupt.*
- *Express gratitude and appreciation.*

OPENING - Call to order 5:50 PM

PRESENT

Jessica Umphress, Board Chair
Robert Bunce, Board Treasurer
Samantha Sheppard, Board Secretary
Stacy Ito, Board Director
Kristin Walter, Board Director
Justin Lipp, Board Director
Kristina Tank-Crestetto, Board Director
Linda Delgado, Executive Director

A. Approve the agenda

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

B. PUBLIC COMMENT

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

No public comment

C. 2023/24 Board of Directors Retreat Part 1 (Stacy Ito, Kristin Walter)

1. Strategic Plan Review
 - a. Look back at where we have been over the past few years - putting out fires; objective is to move to a new mindset to get to where we want to go.
 - b. It's been helpful in the past to determine our objectives and make all decisions through that lens.
2. Board Vision and Objectives for 2023/24
 - a. Brainstorming exercise, focus on facilities, enrollment, healing/building trust
 - b. Create more opportunities for parent involvement, eg. a parent council that organizes parent ed, festivals, work days

D. ADJOURNMENT

8:47 pm

RESOLUTION 20130416
LIVE OAK CHARTER SCHOOL
RESOLUTION REGARDING EDUCATION PROTECTION ACCOUNT

WHEREAS, Live Oak Charter School ("Live Oak") has been operating as a public
WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

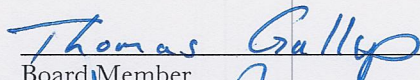
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

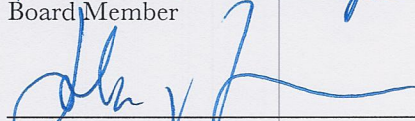
NOW, THEREFORE, IT IS HEREBY RESOLVED:


1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Live Oak Charter School;

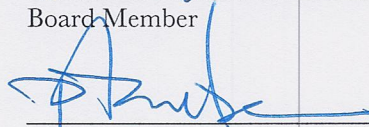
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Live Oak Charter school has determined to spend the monies received from the Education Protection Act as attached.

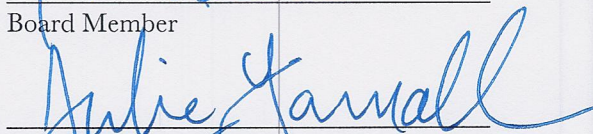
DATED: April 16, 2013.

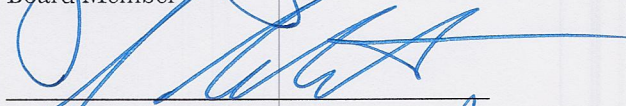

Board Member

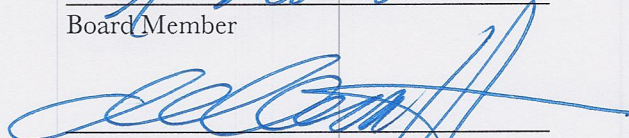

Board Member

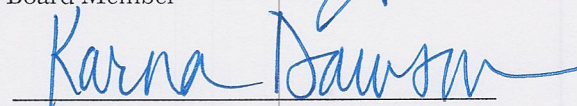

Board Member



Board Member


Board Member


Board Member


Board Member


Board Member


Board Member

2022-23 Education Protection Account
Program by Resource Report
Revenue and Expenditures by Function - Detail
LIVE OAK CHARTER SCHOOL

ACTUAL Revenue and Expenditures through: June 30, 2023
For Education Protection Account (Resource 1400)

| Description | Object Codes | Amount |
|--|--------------|------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 100,459.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 100,459.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 100,459.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 100,459.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

2023-24 Education Protection Account PLAN
Program by Resource Report
Revenue and Expenditures by Function - Detail
LIVE OAK CHARTER SCHOOL

Operating Plan for Revenue and Expenditures through: June 30, 2024
For Education Protection Account (Resource 1400)

| Description | Object Codes | Amount |
|--|--------------|------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 158,222.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 158,222.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 158,222.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 158,222.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

RESOLUTION OF THE BOARD OF DIRECTORS OF LIVE OAK CHARTER SCHOOL OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA TO DETERMINE THE SUFFICIENCY OF TEXTBOOKS OR INSTRUCTIONAL MATERIALS.

WHEREAS, the governing board of Live Oak Charter School, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 14, 2023, at 6:00 p.m., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district/county office of education, and

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, between the 2008-09 through the 2022-23 fiscal years, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Petaluma City Elementary District, have standards-aligned textbooks or instructional materials from the same adoption cycle, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics
- Science
- History-social science
- English/language arts, including the English language development component of an adopted program

THEREFORE BE IT RESOLVED, that for the 2023-24 school year, Live Oak Charter School has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing resolution was introduced by **Board Member** who moved its adoption, seconded by **Member** and adopted on roll call by **the following vote: Ayes: Noes: Absent/not voting:**

WHEREUPON, the Chairperson declared the above resolution adopted and
SO ORDERED this 14th day of September 2023

Jessica Umphress, Chairperson
Board of Directors

ATTEST:

Samantha Sheppard, Secretary

LIVE OAK CHARTER SCHOOL

BOARD POLICY

Application, Enrollment and Wait List

Application and admission to Live Oak Charter is open to any student residing in California who wishes to attend. However, if the number of students who wish to attend Live Oak Charter exceeds the school's capacity, enrollment shall be determined by a public random drawing (lottery). (Education Code Section 47605(d)(2)(A) and (B))

The Charter School will comply with all laws establishing minimum and maximum age for public school attendance in charter schools. In accordance with Education Code Section 47605(e)(4)(A), the Charter School shall not discourage a pupil from enrolling or seeking to enroll in the charter school for any reason, including, but not limited to, academic performance of the pupil or because the pupil exhibits any of the characteristics described in Education Code Section 47605(e)(2)(B)(iii), including pupils with disabilities, academically low-achieving pupils, English learners, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation. Similarly, in accordance with Section 47605(e)(4)(C), the Charter School shall not encourage a pupil currently attending the Charter School to disenroll from the Charter School or transfer to another school for any reason, including, but not limited to the academic performance of the pupil or because the pupil exhibits any of the characteristics described in Education Code Section 47605(e)(2)(B)(iii), as listed above.

Pursuant to Education Code Section 47605(e)(4)(D), the Charter School shall post a notice developed by the CDE on the Charter School website, outlining the requirements of Section 47605(e)(4), and make this notice available to parents.

A. Grade Assignment by Age

The Waldorf-inspired curriculum followed at Live Oak Charter is based on a developmental model that is directly linked to the age of the student. Below is our grade assignment by student age (birth date):

Kindergarten 2/Transitional:

| School Year | Minimum Age Requirement |
|------------------------|--|
| 2022-23 | 5 years old June, 2022 through February 2, 2023 |
| 2023-24 | 5 years old June, 2023 through April 2, 2024 |
| 2024-25 | 5 years old June, 2024 through June 2, 2025 |
| 2025-26 and thereafter | 4 years old by or on Sept 1st during the school year in which the applicant is seeking enrollment. |

| | |
|-----------------------|--|
| Kindergarten (2-year) | 5 by June 2 (5th bday June 1 through June 2 for 2024/25) |
| Kindergarten (1-year) | 5 by June 1 |
| First Grade | 6 by June 1 |
| Second Grade | 7 by June 1 |
| Third Grade | 8 by June 1 |
| Fourth Grade | 9 by June 1 |
| Fifth Grade | 10 by June 1 |
| Sixth Grade | 11 by June 1 |
| Seventh Grade | 12 by June 1 |
| Eighth Grade | 13 by June 1 |

Live Oak Charter offers a Two-Year Kindergarten Program. All Kindergarten classrooms are mixed age and include Transitional Kindergarten students. All Transitional Kindergarteners will matriculate to the One-Year Kindergarten Program the following school year unless otherwise determined through educational review.

Students will be enrolled or considered for the lottery in each class according to the above chart. Parental concerns about potential grade placement must be submitted in writing for approval by the Executive Director prior to submitting an application.

B. Calendar and Deadlines

The annual TK & K Early Admission period for the following academic year begins before the first group tour and ends one day prior to the announced first lottery (public, random drawing), typically held in early December.

Prior to its commencement, the dates for each year's Priority Application period will be announced within the greater Live Oak community in both English and Spanish so that all interested families will have an equal opportunity to apply for admission. The early admission deadline for accepting completed applications will be clearly stated in all announcements and on the website once applications are available.

The annual Priority Application period for the following academic year begins before the first group tour and ends one day prior to the announced first lottery (public, random drawing), typically held in early March.

Prior to its commencement, the dates for each year's Priority Application period will be announced within the greater Live Oak community in both English and Spanish so that all interested families will have an equal opportunity to apply for admission. The priority deadline for accepting completed applications will be clearly stated in all announcements and on the website once applications are available.

II. Enrollment and Applications

A. Class Size

The Live Oak Charter Board of Directors will approve the maximum capacity ("class cap") for each grade level for the following school year at the January board meeting of the preceding

school year, or as soon as reasonably practicable thereafter. Open spaces, if any, in each class will be determined on the basis of the approved class caps, compared with the number of returning students. The Board of Directors will approve appropriate enrollment limits for each grade, based on the pedagogical requirements of the school's Waldorf-inspired curriculum, Executive Director and faculty recommendations, budget considerations, and facility constraints. These class enrollment limits may be revised during the school year with the approval of the Board.

B. Enrollment

Enrollment for the following school year begins **before the first group tour**. Families interested in Live Oak Charter may submit an enrollment application at any point during the year. However, the deadline for an application to be part of the **TK & K Early Admission (public, random drawing)**, and Priority Lottery(public, random drawing) is announced annually at the opening of the enrollment process. Applications received after the **TK & K Early Admission and Priority Application** deadline are held until current waiting lists expend and then processed as described in Section IV below.

C. Enrollment Preference

Students are considered for enrollment with the following preferences as set forth in the school's charter:

1. Students presently enrolled in Live Oak Charter (guaranteed enrollment for following year)
2. Applicants who have siblings enrolled in Live Oak Charter. (Siblings include children living in the same household who share at least one parent, stepparent or guardian).
3. Applicants who are the children of staff members (at least .5 FTE) of Live Oak Charter
4. Applicants who reside in the attendance area of district school, McKinley Elementary and/or who are currently enrolled at McKinley Elementary School.
5. Applicants who reside in attendance area of the Petaluma City Elementary Schools District
6. Applicants who reside outside of the Petaluma City Elementary Schools District and within the state of California

Once a student has been enrolled in the school, they will be guaranteed enrollment for subsequent years, subject to timely notification to the school of his or her intent to re-enroll by submission of the school's Intent to Re-enroll form.

If, however, at any time the school determines that the student did not qualify for an enrollment priority status through which the student was initially granted admission, the school reserves the right to dis-enroll the student. In the event of disenrollment, a new application for enrollment may be submitted and will be processed in accordance with the student's current enrollment priority status and any current wait list.

D. Public Random Drawing (Lottery)

When the number of applicants for a particular grade exceeds the number of open spaces in that grade, applicants will participate in a public lottery executed via Lotterease platform. Enrollment lotteries are conducted as follows:

1. Currently enrolled students are not required to submit new applications each year. Returning students will be enrolled in the appropriate grade.
2. Lotteries are held by grade level, with applications chosen randomly from a general pool and numbered based on that draw.
3. Applicants are placed on a list in the order in which their lottery number is drawn.
4. The order of applicants on the list is then rearranged by the priority status categories outlined in Section C.
5. If there is more than one applicant in a particular priority category, the applicants in that category are ranked in order of their initial lottery number, e.g. 3 above 4, 10 above 11, etc. to form a prioritized waiting list. .
6. Open spaces, if any, are then offered from the priority-adjusted waiting list.
7. After all open spaces are filled in a particular grade, the remaining applicants will be placed on a waiting list preserved by the priority-adjusted ranking described above. If spaces become available, Live Oak Charter will extend offers of enrollment to applicants in the order of their waiting list position.

E. Special Conditions for Applying

Twins and Multiples: Families applying for enrollment of twins (or multiples) for the same class must complete a separate application for each child. Each application will be entered in the lottery process as an individual student but with the indication that the student has a twin (multiple) also applying for the same class.

- a) During the lottery process, if one of the twins (multiples) is chosen, the second twin (or multiples) will be placed on the waitlist immediately after the first twin's (multiple's) name.
- b) If a class space is offered to one twin (multiple) and not the other(s) for the same class, the same time frame for accepting the class spot and participating in the enrollment process is required in order to reserve the class space.

F. Waiting List

Applicants not offered enrollment will remain on the waiting list in the order set forth from the lottery. Waiting lists do not carry forward to the following school year.

If an open space in a class becomes available during the year as determined by the class cap, offers of enrollment will be made to applicant(s) in the order of the waitlist. Students in grades TK-7 will not be enrolled for the current school year after Spring Break unless approved by the Executive Director and students in grade 8 will not be enrolled for the current school year after Thanksgiving Break. Children of military personnel or those subject to the McKinney-Vento Homeless Assistance Act may be enrolled at any time during the year, in accordance with their waiting list position.

Applicants on a waiting list will forfeit their spot if they decline a placement in class, but may reapply at any time.

III. The Enrollment Process

A. Notification of Enrollment Offer

An offer to enroll, if any, will be made via Lotterease to the applicant's family, following the verification of the Lottery. The family will have **two (2) calendar days** from the date of notice to respond. If the family does not confirm by the deadline, the applicant will be considered to have "declined" and will lose their spot in the class.

Families that accept the enrollment offer will receive an enrollment packet and submission deadline. If a completed packet is not submitted by the deadline, the enrollment offer will be withdrawn and the applicant will lose their spot in the class.

IV. Enrollment Applications

Families interested in Live Oak Charter may submit an application at any point in the year. Applications received after the First Lottery are held until an additional lottery is needed.

When a space becomes available and there is no one on that class' waiting list, the school will conduct a lottery, with all applications received since the last lottery, as described in Section II.D to determine the order in which the open space(s) will be offered to applicants. Priority status will be applied to the results of this lottery, as described in Section 11.C and a new waiting list will be compiled.

No waiting list carries forward to the subsequent school year.

If there is an available space in the class with no applicants on the First Lottery wait list, and there is only one post-lottery applicant, admission will be offered to that applicant. The enrollment process will begin upon submission of a completed enrollment packet as described in Section III above.

*Addendum: For the remainder of the 21/22 school year, the BOD agrees to cap all current classes at their current enrollment numbers with the exception of any family that is currently in process of enrolling.

In an effort to better facilitate the enrollment process, Linda and I have come up with the following changes- highlighted in this [draft](#), and explained below:

1. Changing the response deadline from 7 calendar days to 2.
 - a. To expedite filling open spots.
 - i. If families need more time to make an informed decision (such as setting up a shadow day), we can extend the registration process to accommodate.
2. Opening up enrollment for the following year before the first group tour
 - a. Will capitalize on post tour excitement/momentum.
 - i. In the past, we didn't create the next year's lotteries until January. Doing so before the first group tour (this year, September 22nd), will allow families to immediately apply for the lottery
 - ii. I reached out, Lotterease does allow children to be in multiple lotteries at once
3. Creation of a TK/K Early Admission Lottery
 - a. Earlier insight of class space
 - i. Will be held in early December
 - ii. No other schools in the area are doing this (that I could find)
 - iii. Breaks up registration verification load for the admin staff
 - iv. We can adjust marketing accordingly

LIVE OAK CHARTER SCHOOL

100 Gness Concourse#1, Petaluma, CA 94952

707-762-9020 Phone

707-762-9019 Fax

MEMORANDUM OF UNDERSTANDING

Between Live Oak Charter School and Live Oak Charter School Foundation.

The purpose of this Memorandum of Understanding (MOU) is to articulate an Operating Agreement for 2023-24 between Live Oak Charter School (LOCS) and Live Oak Charter School Foundation (LOCSF), for receiving, managing and transferring funds to support operations.

OPERATING AGREEMENT

Part A: Fundraising and Donor Management

1. Fundraising revenue in support of LOCS, with the exception of grants and fees, and Student Body fundraisers, will be received by LOCSF. "Funds" refers to gifts of cash, stock, or "in kind" donations.
2. Student Body fundraisers will be overseen by the Executive Director to ensure such efforts do not conflict with LOCSF campaigns.
3. Donations may be given in a restricted form. Prior to accepting such donations, the LOCS and LOCSF chairs, and the Executive Director must agree upon such commitment to the restricted designation.
4. Restricted funds will be accounted for in budget line items and financial reports. Such funds will be received by LOCSF and earmarked and forwarded to LOCS as received or as stipulated in the agreement with the donor. Upon receiving the funds, LOCS will track earmarked monies into the budget as a designated revenue and then allocate them to the appropriate line item account. The monies so earmarked will rollover annually with earmarks retained until expended.
5. The primary source of fundraising revenues is the Annual Fund program administered by LOCSF.
6. Grant writing concerning the programs and/or operations of LOCS is entirely the purview of LOCS. Upon consultation and coordination with the Executive Director, LOCSF may undertake grant writing for their internal purposes. All grant revenue will be deposited directly into the account of the legal entity that solicited the grant.
7. Donor databases will be kept secure and confidential by LOCSF.
8. Only LOCSF staff (volunteer or paid) with immediate responsibility for outreach, processing and accounting of donations will have access to the Donor Database and the information held therein. Electronic databases will likewise be protected by LOCSF.
9. Thank you letters acknowledging receipt of gifts to LOCSF, other than Annual Fund or Auction donations, will be mailed within two weeks of receipt of the gift. In addition, the solicitor of any specific donation is responsible to issue a personal thank you.
10. LOCSF agrees to produce all promotional literature in accordance with LOCS policies. Any documents using the LOCS logo must be approved by the Executive Director.
11. Under the approval and supervision of the Executive Director, LOCS will support LOCSF communication and fundraising efforts, including but not limited to posting notices, sharing contact information of enrolled families, providing meeting space, and facilitating the collection of donations.

12. In coordination with school administration and its own fundraising calendar, LOCSF will organize and fund events and activities that enhance school community and spirit, both of which indirectly affect its fundraising goals.

PART B: Management of Accounts

1. LOCSF income will be allocated into the following classifications:
 - a. **Annual LOCS Support Grant:** For support of the general fund at LOCS, this grant shall be approximately equal to 80% of adjusted net income. Restricted funds (defined in A4) will be included in the 80%.
 - b. **Long Term Capital:** The purpose of this fund is to build long-term reserves for unique expenses that may arise in the event of LOCS pursuing significant program expansion or facilities improvements, including the lease or purchase of a new site. LOCSF shall contribute approximately 5% of adjusted net income each year.
 - c. **Operating Reserve:** LOCSF will hold up to 15% of annual gross income as Operating Reserve. Funds in excess of the operating reserve will be given to LOCS in a supplemental grant in September.
 - d. **Community Initiative Grant:** As mutually agreed upon by the Executive Director, and chairs of the LOCS, and LOCSF boards, up to \$5,000 of the 80% support grant to LOCS, may be used to provide funds for unique projects proposed by the LOCS community.
 - e. **Operating Expense:** LOCSF aims to keep expenses below 15% of gross income.
 - f. **Revenue from Community Events:** Only the net proceeds from LOCSF hosted community events will be considered as income for the purposes of calculating the Support Grant and Long Term Capital fund.
 - g. **Fun Committee:** the Foundation is effectively the fiscal sponsor for the Fun Committee, and its activity is not to be considered as part of the Foundation's adjusted net income. Its starting balance (as an expense) and gross revenues will show up in our income statement but be excluded entirely from the Support Grant calculation.
2. All Funds received by LOCSF will be deposited in a federally insured bank or credit union account or an interest-bearing account from a recognized investment agency. Funds will not be held in other investment vehicles.
3. A draft LOCSF budget for the following fiscal school year (July-June) including expected revenues and expenses will be submitted to the LOCS board pursuant to the LOCS budget process, by May 2024. The purpose of submitting this draft budget is for LOCS to have a fundraising figure to include in its draft LOCS budget. Given that much of the LOCSF goal is contingent upon enrollment, it is understood that the figure will change as enrollment changes and will be finalized in September when the LOCS budget gets adjusted for actual enrollment.
4. If requested by LOCS, LOCSF will submit to an external audit and share the findings with the LOCS board as they become available.

PART C: Transfer of Funds

1. **Support Grant:** LOCSF will disburse the Support Grant to LOCS in ten monthly checks excluding January and July equal to 80% of the adjusted net income from two months prior. The August grant will equal 80% of the total adjusted net income from the prior May and June. The February grant will equal 80% of the total adjusted net income from

the prior November and December. In order to support LOCS cash flow needs, **payment amounts and schedule may be adjusted by agreement of the Chair of LOCSF, the Executive Director, and the Chair of the LOCS Board.**

2. **Long Term Capital:** The release of these funds will occur through a joint resolution for disbursement by the Executive Director and the chairs of the LOCSF and the LOCS boards.
3. **Community Initiative Grants** will be governed by a joint grant committee consisting of one member from each of the following groups: Faculty Team, LOCSF Board, LOCS Board, and the Executive Director. Grants will be awarded on criteria including pedagogical appropriateness, logistical congruence, and "needs priority" basis.

PART D: Projections

Based on LOCSF historical income trends and current enrollment projections, it is estimated that LOCSF will raise a total of \$179,610 gross for 2023-24. This puts the total Support Grant to LOCS at \$123,760 with an additional \$8,980.50 added to our Long-Term Capital fund.

PART E: OVERSIGHT

1. The LOCSF Board will prepare monthly written reports to the LOCS board from August through June of each year. Reports will contain a monthly income with year-to-year comparisons, long-term capital fund balance and by-class participation counts. Additionally, the LOCSF designee will report, as needed, on recent business including community communications, cash flow, pledge realization, and upcoming events.
2. The Executive Director, Chair of LOCSF, and Chair of LOCS will meet quarterly to discuss current business including community communications, budget, and board actions.
3. Should LOCSF fail to meet its fundraising goals, LOCS may appoint one member to the LOCSF board.
4. The LOCS board will annually approve LOCSF board membership after its October elections.
5. The Executive Director is charged with overseeing this Operating Agreement.

The undersigned, on this day, Sept 12, 2023, authorizes this Operating Agreement, which will remain in effect until amended or extended by an agreement between LOCS and LOCSF.

Jessica Umphress, PhD
Chair, School Board
Live Oak Charter School

Jennifer G. Okonsky, BSN, NP, MA, PhD
Chair, Foundation Board
Live Oak Charter School Foundation

Date

Date



Live Oak Charter School

2023-24 PRELIM Revised Budget Report
and Multi-Year Projection

Sep 14, 2023 Board Meeting

2023-28 BUDGET ASSUMPTIONS - ENROLLMENT & ADA
23-24 PRELIM Revised Budget/MYP Projection

| Enrollment: (Note 1) | Actual | | | | | Cur Est | Projection | | | |
|--|--------------------|--------|-----------------|--------|----------------------|---------|------------|--------|--------|--------|
| | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 ⁻³⁾ | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 |
| TK | 9 | 13 | 6 | 7 | 8 | 15 | 16 | 16 | 16 | 16 |
| K (1 & 2 yr) | 33 | 31 | 31 | 30 | 25 | 23 | 28 | 28 | 28 | 28 |
| 1 | 30 | 32 | 28 | 26 | 28 | 28 | 29 | 30 | 30 | 30 |
| 2 | 32 | 32 | 32 | 30 | 26 | 30 | 29 | 29 | 29 | 29 |
| 3 | 32 | 30 | 29 | 28 | 30 | 30 | 30 | 28 | 28 | 28 |
| 4 | 32 | 30 | 27 | 26 | 28 | 30 | 29 | 28 | 28 | 28 |
| 5 | 32 | 30 | 29 | 27 | 25 | 21 | 28 | 28 | 28 | 28 |
| 6 | 31 | 32 | 31 | 28 | 30 | 26 | 21 | 28 | 28 | 28 |
| 7 | 30 | 32 | 32 | 30 | 24 | 26 | 25 | 26 | 26 | 26 |
| 8 | 30 | 28 | 31 | 29 | 28 | 22 | 25 | 27 | 27 | 27 |
| Total Enrollment | 291 | 290 | 276 | 261 | 252 | 251 | 260 | 268 | 268 | 268 |
| Attendance/ADA Rate (Note 2) | 95.71% | 95.83% | n/a | 95.86% | 92.84% | 94.50% | 95.80% | 95.80% | 95.80% | 95.80% |
| ADA - LCFF Assumptions | | | | | | | | | | |
| | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 |
| Enrollment (CalPADS Fall 1) | 291 | 290 | 276 | 261 | 252 | 251 | 260 | 268 | 268 | 268 |
| Unduplicated Pupil # | 49 | 60 | 66 | 58 | 49 | 49 | 53 | 58 | 58 | 58 |
| - % (One-Yr) | 16.8% | 20.7% | 23.9% | 22.22% | 19.44% | 19.52% | 20.38% | 21.64% | 21.64% | 21.64% |
| ADA Actual / Estimate | | | | | | | | | | |
| TK | | | | 6.47 | 6.50 | 14.18 | 15.33 | 15.33 | 15.33 | 15.33 |
| | | | 19-20 P2 | | | | | | | |
| TK-3 | 131.78 | 132.64 | 132.64 | 117.52 | 108.87 | 119.07 | 126.46 | 125.50 | 125.50 | 125.50 |
| 4-6 | 90.73 | 89.16 | 89.16 | 78.36 | 76.55 | 72.77 | 74.72 | 80.47 | 80.47 | 80.47 |
| 7-8 | 55.32 | 56.97 | 56.97 | 56.49 | 47.29 | 45.36 | 47.90 | 50.77 | 50.77 | 50.77 |
| Total ADA - LCFF | 277.83 | 278.77 | 278.77 | 252.37 | 232.71 | 237.20 | 249.08 | 256.74 | 256.74 | 256.74 |
| 23-24 Adopted Budget - Enrollment Variance | | | | | | (9.00) | (8.00) | - | - | - |
| - ADA Variance (incl att rate var.) | | | | | | (11.87) | (7.66) | - | - | - |
| Change/Variance: | Total ADA vs Pr Yr | | | | | 4.49 | 11.88 | 7.66 | 0.00 | 0.00 |
| | % vs Pr Yr | | | | | 1.93% | 5.01% | 3.08% | 0.00% | 0.00% |

Note 1: Actual counts are as of CalPADS Census Day. (CalPADS 1.1 and 1.17 Reports will differ if there is a non-ADA TK student enrolled)

Note 2: Past actuals are from P-2 reporting; Attendance Rate includes Independent Study ADA

Note 3: Enrollment as of Census Day (10/5/22) - includes 1 non-ADA TK student incl in CalPADS 1.1 Report (251 reported in 1.17 report)

23-24 PRELIM Revised Budget & MYP

| Description | Object Code | 2021-22 Actual | 2022-23 Unaud Act | 2023-24 7/1 AB | 2023-24 Rev Bud | Var (\$) Rev vs AB | 2024-25 MYP | 2025-26 MYP | 2026-27 5-Yr | 2027-28 5-Yr |
|-----------------------------------|-------------|----------------|-------------------|----------------|-----------------|--------------------|-------------|-------------|--------------|--------------|
| A. REVENUES | ADA | 252.37 | 232.71 | 249.07 | 237.20 | (11.87) | 249.08 | 256.74 | 256.74 | 256.74 |
| 1. LCFF Sources | | | | | | | | | | |
| State Aid - Current Year | 8011 | 796,152 | 936,238 | 1,046,324 | 1,012,281 | (34,043) | 1,104,190 | 1,173,996 | 1,215,732 | 1,256,605 |
| EPA State Aid - Cur Yr | 8012 | 50,474 | 64,968 | 158,222 | 191,772 | 33,550 | 153,486 | 236,514 | 263,925 | 292,017 |
| State Aid - Prior Years | 8019 | - | 14,514 | - | - | - | | | | |
| In-Lieu of Property Taxes | 8096 | 1,421,569 | 1,368,998 | 1,564,027 | 1,448,400 | (115,627) | 1,636,692 | 1,669,426 | 1,702,814 | 1,736,871 |
| Total LCFF Sources | | 2,268,195 | 2,384,718 | 2,768,573 | 2,652,453 | (116,120) | 2,894,368 | 3,079,936 | 3,182,471 | 3,285,493 |
| Memo: LCFF / ADA | | 8,988 | 10,248 | 11,116 | 11,182 | - | 11,620 | 11,996 | 12,396 | 12,797 |
| 2. Federal Revenues | | | | | | - | | | | |
| Title I (3010) | 8290 | 20,955 | 21,271 | 21,561 | 21,884 | 323 | 22,212 | 22,545 | 22,883 | 23,226 |
| Fed'l Mental Health (3327) | 8290 | | | 2,706 | 2,706 | - | 2,800 | 2,940 | 3,076 | 3,076 |
| ESSER II (3212) | 8290 | (97) | | | | - | | | | |
| ESSER III (3213) [80%] | 8290 | 90,303 | | | | - | | | | |
| ESSER III (3214) [20%] | 8290 | 24,228 | | | | - | | | | |
| COVID GEER (3215) | 8290 | - | | | | - | | | | |
| AB86 - ESSER II (3216) | 8290 | 24,590 | | | | - | | | | |
| AB86 - GEER II (3217) | 8290 | 5,644 | | | | - | | | | |
| AB86 - ESSER III (3218) | 8290 | 16,030 | | | | - | | | | |
| AB86 - ESSER III LL (3219) | 8290 | 27,633 | | | | - | | | | |
| P-EBT Local Admin Grnt (5810) | 8290 | 614 | | | | - | | | | |
| COVID CRF (3220) | 8290 | - | - | - | - | - | | | | |
| Total Federal Revenues | | 209,900 | 21,271 | 24,267 | 24,590 | 323 | 25,012 | 25,485 | 25,959 | 26,302 |
| 3. Other State Revenues | | | | | | | | | | |
| Mandate Block Grant | 8550 | 4,798 | 4,628 | 4,619 | 4,619 | - | 4,893 | 5,308 | 5,646 | 5,824 |
| State Lottery Unres (1100) | 8560 | 41,338 | 47,517 | 42,342 | 40,324 | (2,018) | 42,344 | 43,646 | 43,646 | 43,646 |
| State Lottery Prop20/Restr (6300) | 8560 | 16,485 | 23,258 | 16,688 | 15,892 | (796) | 16,688 | 17,202 | 17,202 | 17,202 |
| State Lottery Unres - PY (1100) | 8560 | (607) | 8,188 | | | - | | | | |
| State Lottery Prop20/Restr - PY (| 8560 | (280) | 4,547 | | | - | | | | |
| One-Time Discretionary Grnt | 8550/90 | | | | | - | | | | |
| Educ-Rel Mental Health (ERMHS) | 8590 | | | 17,724 | 16,879 | (845) | 18,423 | 19,614 | 20,240 | 20,879 |
| Lrng Recvry EB Grant (7435) | 8590 | | 115,166 | | | - | | | | |
| A,M,& IM Block Grant (6762) | 8590 | | 158,685 | | | - | | | | |
| 21-22 ADA HH - Decl Enr Protect | 8590 | | 237,272 | | | - | | | | |
| Exp Lrng Opp Program (2600) | 8590 | 50,000 | 87,390 | 88,235 | 88,235 | - | 88,354 | 92,751 | 101,702 | 108,440 |
| Univ PreK Planning Grant (6053) | 8590 | 53,379 | 38,433 | | | - | | | | |
| Educator Eff: FY21-26 (6266) | 8590 | 64,768 | | | | - | | | | |

23-24 PRELIM Revised Budget & MYP

| Description | Object Code | 2021-22 Actual | 2022-23 Unaud Act | 2023-24 7/1 AB | 2023-24 Rev Bud | Var (\$) Rev vs AB | 2024-25 MYP | 2025-26 MYP | 2026-27 5-Yr | 2027-28 5-Yr |
|--|-------------|----------------|-------------------|----------------|-----------------|--------------------|-------------|-------------|--------------|--------------|
| Prop 28 Arts&Musc (tbd) | 8590 | | | 32,070 | 32,070 | - | 33,939 | 35,890 | 36,967 | 38,076 |
| COVID Prop 98 (7420) | 8590 | - | | | | - | | | | |
| AB86-In-Person Instr (7422) | 8590 | 11,718 | | | | - | | | | |
| AB86-Exp Learning Opp (7425) | 8590 | (41) | | | | - | | | | |
| AB86-Exp Learning Opp (7426) | 8590 | - | | | | - | | | | |
| SB740 Facilities Grant-PY (6030) | 8590 | - | | | | - | | | | |
| CAASPP/ELPAC Testing | 8590 | 840 | 186 | 201 | 218 | 17 | 227 | 234 | 241 | 249 |
| Other Categorical Programs | 8590 | | | | | - | | | | |
| Total Other State Revenues | | 242,398 | 725,269 | 201,879 | 198,237 | (3,642) | 204,868 | 214,645 | 225,644 | 234,316 |
| 4. Other Local Revenues | | | | | | | | | | |
| Meal Program Income | 8634 | - | - | - | - | - | - | - | - | - |
| Interest Income | 8660 | 7,000 | 20,423 | 12,000 | 12,000 | - | 8,000 | 7,500 | 7,000 | 6,000 |
| Consortium Fees (CBSC) | 8677 | 109,751 | 126,269 | 138,183 | 138,183 | - | 145,090 | 152,340 | 159,960 | 167,960 |
| AfterCare Revenue (CARE) | 8689 | 92,000 | 107,711 | 65,000 | 65,000 | - | 67,275 | 69,630 | 72,067 | 74,589 |
| Foundation Grant (0000-FUND) | 8699 | 970 | 115,042 | 104,000 | 103,760 | (240) | 104,000 | 104,000 | 104,000 | 104,000 |
| Foundation F-A-N (9038-FUND) | 8699 | 20,458 | 32,975 | 20,000 | 20,000 | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Grants (9038) | 8699 | 15,630 | 205 | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| Library Grant/Donation (LIBR) | 8699 | - | | | | - | | | | |
| Music Grant/Donation (MUSC) | 8699 | - | 550 | 650 | 650 | - | 660 | 670 | 680 | 690 |
| RESIG Safety Grant (9090) | 8699 | - | - | - | - | - | - | - | - | - |
| Misc Revenue (incl WC ROI) | 8699 | 10,200 | 18,702 | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| PPP Proceeds (SPEC) | 8699 | 463,200 | | | | - | | | | |
| Total Local Revenues | | 719,209 | 421,877 | 352,333 | 352,093 | (240) | 357,525 | 366,640 | 376,207 | 385,739 |
| 5. TOTAL REVENUES | | 3,439,702 | 3,553,135 | 3,347,052 | 3,227,374 | (119,679) | 3,481,773 | 3,686,706 | 3,810,281 | 3,931,851 |
| Memo: LCFF Supplemental Revenue (incl in 8011) | | 96,635 | 99,427 | 112,182 | 102,382 | (9,800) | 108,350 | 119,555 | 127,518 | 134,085 |
| - LCFF Supp % | | 4.45% | 4.39% | 4.27% | 4.08% | | 3.96% | 4.11% | 4.25% | 4.33% |

Total (6 yrs)

Memo: Variance from 7/1 Adopted Bud

(33,360)

136,736

(119,679)

(81,914)

2,474

10,749

18,273

Live Oak Charter School

Financial Summary

2023-24 PRELIM Revised Budget and MYP

| Obj | Account | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 Unaud Act | 2023/24 AB | 2023/24 Rev Bud | 23-24 Rev vs AB | 2024/25 MYP | 2025/26 MYP | 2026/27 5-yr | 2027/28 5-yr |
|---------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|
| BAL | Beginning Fund Balance | 852,623 | 680,095 | 488,921 | 803,650 | 1,106,315 | 887,057 | 1,131,728 | 244,671 | 679,720 | 479,093 | 400,009 | 319,777 |
| REVENUE | | | | | | | | | | | | | |
| 8011 | LCFF: State Aid | 856,064 | 893,586 | 718,194 | 775,924 | 936,238 | 1,046,324 | 1,012,281 | (34,043) | 1,104,190 | 1,173,996 | 1,215,732 | 1,256,605 |
| 8012 | LCFF: EPA | 55,532 | 55,754 | 55,754 | 83,072 | 64,968 | 158,222 | 191,772 | 33,550 | 153,486 | 236,514 | 263,925 | 292,017 |
| 8019 | LCFF: PY Adjustments | 271 | (5,493) | 65,905 | (243) | (20,977) | - | - | - | - | - | - | - |
| 8019 | EPA, PY Adj | | 5,627 | - | - | 35,491 | - | - | - | - | - | - | - |
| 8096 | In Lieu Of Property Tax | 1,374,109 | 1,425,089 | 1,602,810 | 1,409,440 | 1,383,512 | 1,564,027 | 1,448,400 | (115,627) | 1,636,692 | 1,669,426 | 1,702,814 | 1,736,871 |
| 8096 | In Lieu Of Property Tax - PY Adj | 9,289 | 1,202 | (65,904) | - | (14,514) | - | - | - | - | - | - | - |
| LCFF | LCFF Income | 2,295,265 | 2,375,765 | 2,376,759 | 2,268,193 | 2,384,718 | 2,768,573 | 2,652,453 | (116,120) | 2,894,368 | 3,079,936 | 3,182,471 | 3,285,493 |
| Fed | Other Federal Revenue | | - | 184,928 | 210,636 | 21,271 | 24,267 | 24,590 | 323 | 25,012 | 25,485 | 25,959 | 26,302 |
| 8550 | Mandated Cost Reimbursements | 56,034 | 4,681 | 4,700 | 4,798 | 4,628 | 4,619 | 4,619 | - | 4,893 | 5,308 | 5,646 | 5,824 |
| 8560 | State Lottery Revenue | 68,416 | 60,250 | 69,130 | 63,926 | 83,509 | 59,030 | 56,216 | (2,814) | 59,032 | 60,848 | 60,848 | 60,848 |
| 8590 | All Other State Revenues | 248,029 | (8,373) | 185,657 | 180,318 | 637,132 | 138,230 | 137,402 | (828) | 140,943 | 148,489 | 159,150 | 167,644 |
| State | Other State Revenue | 372,479 | 56,558 | 259,487 | 249,042 | 725,269 | 201,879 | 198,237 | (3,642) | 204,868 | 214,645 | 225,644 | 234,316 |
| 8634 | Food Services Revenue | | 9,760 | 108 | - | - | - | - | - | - | - | - | - |
| 8660 | Interest Income | 12,126 | 10,758 | 10,034 | 7,620 | 20,423 | 12,000 | 12,000 | - | 8,000 | 7,500 | 7,000 | 6,000 |
| 8677 | Interagency Svcs Between LEA's | 89,582 | 92,856 | 93,640 | 109,751 | 126,269 | 138,183 | 138,183 | - | 145,090 | 152,340 | 159,960 | 167,960 |
| 8689 | All Other Fees-AfterCare Program | 137,902 | 107,007 | 1,369 | 96,223 | 107,711 | 65,000 | 65,000 | - | 67,275 | 69,630 | 72,067 | 74,589 |
| 8699 | All Other Local Revenues | 272,453 | 284,295 | 31,274 | 521,918 | 167,474 | 137,150 | 136,910 | (240) | 137,160 | 137,170 | 137,180 | 137,190 |
| 8980 | Contribute From Unstrctd Rev | - | - | 0 | - | - | - | - | - | - | - | - | - |
| Local | Local Revenue | 512,063 | 504,676 | 136,425 | 735,512 | 421,877 | 352,333 | 352,093 | (240) | 357,525 | 366,640 | 376,207 | 385,739 |
| REV | Total Revenue | 3,179,807 | 2,936,999 | 2,957,600 | 3,463,383 | 3,553,135 | 3,347,052 | 3,227,374 | (119,679) | 3,481,773 | 3,686,706 | 3,810,281 | 3,931,851 |
| EXPENDITURES | | | | | | | | | | | | | |
| 1100 | Teachers' Salaries - Regular | 769,030 | 763,524 | 772,985 | 925,204 | 1,100,105 | 1,155,563 | 1,158,813 | 3,250 | 1,154,140 | 1,171,412 | 1,223,464 | 1,260,168 |
| 1130 | Teachers' Extra Assignmnt/Stipends | 12,300 | 10,000 | 23,100 | 7,449 | 10,957 | 10,800 | 10,800 | - | 10,800 | 10,800 | 10,800 | 11,124 |
| 1148 | Teacher Substitutes | 16,726 | 5,640 | 270 | 13,460 | 40,262 | 8,000 | 8,000 | - | 8,000 | 8,000 | 8,000 | 8,240 |
| 1300 | Cert Suprvsrs' & Admins' Sal | 121,000 | 110,000 | 111,760 | 123,500 | 130,079 | 147,602 | 147,602 | - | 152,724 | 158,026 | 163,513 | 168,418 |
| 1xxx | Total Certificated Salaries | 919,056 | 889,164 | 908,115 | 1,069,613 | 1,281,403 | 1,321,965 | 1,325,215 | 3,250 | 1,325,664 | 1,348,238 | 1,405,777 | 1,447,950 |
| 2100 | Instructional Aides' Salaries | 233,569 | 230,112 | 157,581 | 113,484 | 139,161 | 149,276 | 143,603 | (5,674) | 155,698 | 162,409 | 169,423 | 174,506 |
| 2130 | Classified Stipends | 1,150 | 1,500 | 5,100 | 2,000 | 2,800 | 3,500 | 3,500 | - | 2,500 | 2,500 | 2,500 | 2,575 |
| 2148 | Instr Aides Subs - Schl Bus | 4,641 | 1,428 | - | 510 | 514 | 500 | 500 | - | 500 | 500 | 500 | 515 |
| 2199 | Instr Aides Oth Miscellaneous | 21,243 | 8,895 | 702 | 2,556 | 4,300 | 4,000 | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,120 |
| 2220 | Classfd Hrly Operations/Custodial | 5,460 | 3,549 | - | - | - | - | - | - | - | - | - | - |
| 2300 | Classified Director | 106,500 | 110,000 | 111,760 | 122,000 | 135,650 | 143,826 | 143,826 | - | 149,529 | 155,460 | 161,629 | 166,477 |
| 2400 | Clerical & Office Salaries | 172,256 | 161,022 | 160,320 | 207,203 | 242,730 | 249,475 | 248,755 | (720) | 228,408 | 235,260 | 242,318 | 249,588 |
| 2499 | Clerical&office Other Misc. | - | - | - | 422 | 9,448 | 500 | 500 | - | 500 | 500 | 500 | 515 |
| 2900 | Other Classified Salaries | 326,254 | 244,768 | 138,307 | 204,520 | 170,139 | 74,928 | 86,470 | 11,542 | 86,244 | 89,814 | 93,541 | 96,347 |
| 2960 | Student Workers | 619 | | | | | | | - | - | - | - | - |
| 2999 | Other Class Sals Other Misc. | 24,540 | 3,597 | - | 1,588 | 5,491 | 3,350 | 3,350 | - | 3,350 | 3,350 | 3,350 | 3,451 |
| 2xxx | Total Classified Salaries | 896,232 | 764,870 | 573,770 | 654,283 | 710,232 | 629,356 | 634,504 | 5,148 | 630,729 | 653,793 | 677,760 | 698,094 |
| 3101 | Benefits - Strs / Certificated | 137,238 | 139,446 | 134,503 | 167,159 | 210,627 | 209,018 | 209,639 | 621 | 209,029 | 212,645 | 221,603 | 228,251 |
| 3201 | Benefits - Pers / Certificated | 12,483 | 13,769 | 14,683 | 16,798 | 35,933 | 60,731 | 60,731 | - | 64,062 | 65,071 | 68,019 | 70,059 |
| 3202 | Benefits - Pers / Classified | 143,461 | 145,646 | 114,488 | 136,015 | 164,926 | 154,113 | 155,679 | 1,566 | 167,864 | 177,818 | 186,990 | 192,600 |
| 3311 | Benefits - OASDI/ Certificated | 4,365 | 6,343 | 4,068 | 4,224 | 8,013 | 14,113 | 14,113 | - | 14,339 | 14,565 | 15,224 | 15,681 |

Live Oak Charter School

Financial Summary

2023-24 PRELIM Revised Budget and MYP

| Obj | Account | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 Unaud Act | 2023/24 AB | 2023/24 Rev Bud | 23-24 Rev vs AB | 2024/25 MYP | 2025/26 MYP | 2026/27 5-yr | 2027/28 5-yr |
|------|------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|
| 3312 | Benefits - OASDI/ Classified | 53,833 | 45,491 | 33,517 | 38,731 | 42,238 | 39,020 | 39,339 | 319 | 39,105 | 40,535 | 42,021 | 43,282 |
| 3331 | Benefits - Medicare / Cert. | 12,556 | 12,055 | 12,335 | 14,846 | 17,429 | 19,168 | 19,216 | 47 | 19,222 | 19,549 | 20,384 | 20,995 |
| 3332 | Benefits - Medicare / Class. | 12,688 | 10,639 | 7,885 | 9,059 | 9,879 | 9,126 | 9,200 | 75 | 9,146 | 9,480 | 9,828 | 10,122 |
| 3401 | H & W Benefits - Certificated | 149,682 | 155,188 | 149,532 | 193,195 | 232,633 | 224,206 | 239,394 | 15,188 | 221,645 | 221,713 | 221,735 | 228,387 |
| 3402 | H & W Benefits - Classified | 102,282 | 94,042 | 83,379 | 80,656 | 73,213 | 65,215 | 65,215 | - | 65,311 | 65,335 | 65,341 | 67,301 |
| 3501 | Benefits - SUI / Certificated | 1,920 | 690 | 1,398 | 4,864 | 5,782 | 1,161 | 1,163 | 2 | 1,163 | 1,174 | 1,203 | 1,239 |
| 3502 | Benefits - SUI / Classified | 439 | 367 | 522 | 2,969 | 3,263 | 315 | 317 | 3 | 315 | 327 | 339 | 349 |
| 3601 | Benefits - Wcomp/ Certificated | 15,247 | 13,324 | 13,051 | 18,149 | 17,015 | 16,921 | 16,963 | 42 | 16,969 | 17,257 | 17,994 | 18,534 |
| 3602 | Benefits - Wcomp/ Classified | 14,787 | 11,320 | 8,205 | 11,057 | 9,375 | 8,056 | 8,122 | 66 | 8,073 | 8,369 | 8,675 | 8,936 |
| 3xxx | Total Benefits | 660,981 | 648,321 | 577,566 | 697,722 | 830,327 | 821,164 | 839,091 | 17,927 | 836,244 | 853,838 | 879,355 | 905,736 |
| 1-3 | Total Salary & Benefits | 2,476,269 | 2,302,355 | 2,059,450 | 2,421,619 | 2,821,962 | 2,772,485 | 2,798,809 | 26,325 | 2,792,637 | 2,855,869 | 2,962,892 | 3,051,780 |
| | Memo: % of Total Expenditures | 73.9% | 73.6% | 77.9% | 76.6% | 80.0% | 75.9% | 76.1% | 0.2% | 75.8% | 75.8% | 76.2% | 76.2% |
| 4110 | Textbooks | 5,141 | 135 | - | - | 5,585 | 6,500 | 6,500 | - | 6,500 | 500 | 500 | 500 |
| 4210 | Books Other Than Textbooks | 2,131 | 2,391 | 860 | 1,100 | 1,101 | 1,500 | 1,500 | - | 1,500 | 1,523 | 1,546 | 1,569 |
| 4300 | Materials & Supplies | 910 | 19,469 | 924 | 144 | (16) | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 |
| 4310 | Instructional Mat'ls & Supplies | 28,674 | 16,212 | 13,974 | 17,016 | 26,199 | 26,341 | 26,341 | - | 26,734 | 27,137 | 27,543 | 27,958 |
| 4340 | Computer Sftware & Related Exp | 11,006 | 1,199 | 1,601 | 475 | 803 | 609 | 609 | - | 618 | 628 | 638 | 648 |
| 4350 | Office Supplies | 7,734 | 3,521 | 2,182 | 4,184 | 4,036 | 5,500 | 5,500 | - | 5,500 | 5,583 | 5,667 | 5,752 |
| 4353 | Duplicating Costs | 3,729 | 419 | 168 | - | - | - | - | - | - | - | - | - |
| 4370 | Custodial Supplies | 3,373 | 3,800 | 528 | 5,302 | 6,111 | 6,598 | 6,598 | - | 6,697 | 6,797 | 6,899 | 7,002 |
| 4390 | Other Supplies | 85,661 | 23,632 | 20,575 | 45,189 | 25,172 | 30,224 | 30,224 | - | 30,634 | 31,094 | 31,564 | 32,039 |
| 4400 | Non-capitalized Equipment | 6,541 | 4,798 | 35,488 | 11,890 | 25,315 | 5,500 | 5,500 | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 4710 | Food Purchases - Nutrition Prgms | 2,131 | 9,990 | 253 | 568 | 575 | 575 | 575 | - | 575 | 575 | 575 | 575 |
| 4xxx | Total Books and Supplies | 154,900 | 85,566 | 76,553 | 85,868 | 94,853 | 87,272 | 87,272 | - | 88,213 | 83,322 | 84,448 | 85,590 |
| 5200 | Training, Travel, & Conferences | 9,943 | 16,739 | 4,646 | 9,582 | 10,745 | 19,286 | 19,286 | - | 19,340 | 19,395 | 8,285 | 8,342 |
| 5300 | Dues & Memberships | 3,279 | 3,270 | 3,425 | 855 | 3,374 | 3,500 | 3,500 | - | 3,553 | 3,606 | 3,660 | 3,715 |
| 5450 | Insurance Costs (Prop&Liab) | 12,411 | 14,928 | 21,520 | 24,796 | 27,538 | 43,259 | 43,259 | - | 47,580 | 49,960 | 52,460 | 55,080 |
| 5520 | Electricity/Utilities | 27,257 | 28,375 | 15,883 | 35,780 | 45,043 | 48,720 | 48,720 | - | 49,451 | 50,193 | 50,946 | 51,710 |
| 5530 | Water | 10,460 | 15,894 | 15,515 | 16,963 | 16,978 | 17,160 | 17,160 | - | 17,850 | 18,560 | 19,300 | 20,070 |
| 5550 | Janitorial and Cleaning | | | | 81,402 | 40,345 | 37,555 | 37,555 | - | 37,931 | 38,310 | 38,693 | 39,080 |
| 5560 | Waste Disposal | 5,630 | 4,431 | 4,080 | 7,550 | 8,649 | 9,250 | 9,250 | - | 9,389 | 9,530 | 9,770 | 10,010 |
| 5570 | Pest Control | | | | 1,600 | 2,655 | 2,538 | 2,538 | - | 2,576 | 2,640 | 2,710 | 2,780 |
| 5590 | Other Site Operations | | | | 5,455 | 7,458 | 5,989 | 5,989 | - | 6,079 | 6,170 | 6,263 | 6,357 |
| 5600 | Rentals And Leases | 203,789 | 195,578 | 160,673 | 188,664 | 194,111 | 203,432 | 203,432 | - | 200,602 | 205,950 | 211,453 | 217,115 |
| 5630 | Repairs | 22,163 | 204,671 | 474 | 4,796 | 4,117 | 5,075 | 5,075 | - | 5,151 | 5,228 | 5,306 | 5,386 |
| 5632 | Copier Repairs, Ops, & Maintenance | 2,349 | 1,179 | - | 352 | 348 | 508 | 508 | - | 516 | 524 | 532 | 540 |
| 5800 | Other Svcs & Oper Expenditures | 156,872 | 94,955 | 95,836 | 91,980 | 94,704 | 126,874 | 125,713 | (1,161) | 127,898 | 133,308 | 140,973 | 147,158 |
| 5817 | SCOE Data Processing Charges | 1,537 | 1,995 | 9,130 | 9,299 | 9,193 | 11,674 | 11,674 | - | 11,849 | 12,204 | 12,570 | 12,947 |
| 5818 | SCOE A/V Service | 950 | - | - | - | - | 964 | 964 | - | 978 | 993 | 1,008 | 1,023 |
| 5821 | Audit Costs | 6,525 | 10,710 | 12,050 | 13,264 | 19,839 | 15,750 | 15,750 | - | 16,223 | 16,710 | 17,211 | 17,727 |
| 5823 | Legal Costs | 46,048 | 5,520 | 3,226 | 2,059 | 3,508 | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 |
| 5825 | Advertisement | 999 | 362 | 1,179 | 1,200 | 739 | 1,500 | 1,500 | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 5830 | Professional/Consultant Svcs | 49,037 | - | 2,375 | - | - | 6,000 | 6,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 5860 | Other Employment Costs | 1,902 | 106 | 132 | - | 560 | 500 | 500 | - | 500 | 500 | 500 | 500 |
| 5862 | Fingerprinting Costs | 2,236 | 1,386 | 156 | 1,549 | 2,340 | 2,500 | 2,500 | - | 2,538 | 2,576 | 2,615 | 2,654 |
| 5911 | Telephone | 6,841 | 6,220 | 2,510 | 3,344 | 3,393 | 3,520 | 3,520 | - | 3,590 | 3,660 | 3,730 | 3,800 |
| 5940 | Internet & Online Services | 3,629 | 14,404 | 10,378 | 13,786 | 19,576 | 19,770 | 19,770 | - | 20,067 | 20,368 | 20,674 | 20,984 |
| 5950 | Postage | 1,936 | 1,482 | 1,503 | 753 | 784 | 1,800 | 1,800 | - | 1,827 | 1,854 | 1,882 | 1,910 |

Live Oak Charter School

Financial Summary

2023-24 PRELIM Revised Budget and MYP

| Obj | Account | 2018/19 Actual | 2019/20 Actual | 2020/21 Actual | 2021/22 Actual | 2022/23 Unaud Act | 2023/24 AB | 2023/24 Rev Bud | 23-24 Rev vs AB | 2024/25 MYP | 2025/26 MYP | 2026/27 5-yr | 2027/28 5-yr |
|------|--|-------------------|-------------------|-------------------|-------------------|----------------------|---------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|
| 5xxx | Total Services and Contracts | 575,793 | 622,205 | 364,690 | 515,028 | 515,994 | 592,124 | 590,963 | (1,161) | 592,988 | 609,739 | 618,041 | 636,388 |
| 6900 | Depreciation Exp | 7,583 | 1,757 | 1,757 | 2,117 | 2,838 | 2,838 | 2,838 | - | 1,081 | 1,081 | 721 | - |
| 7141 | Transfers to District/Other LEA's | 137,785 | 118,443 | 140,420 | 136,085 | 92,075 | 199,500 | 199,500 | - | 207,480 | 215,779 | 224,410 | 233,387 |
| EXP | Total Expenditures | 3,352,330 | 3,130,326 | 2,642,871 | 3,160,717 | 3,527,723 | 3,654,218 | 3,679,382 | 25,164 | 3,682,400 | 3,765,791 | 3,890,513 | 4,007,145 |
| | Surplus / (Deficit) | (172,523) | (193,327) | 314,729 | 302,666 | 25,413 | (307,166) | (452,009) | (144,842) | (200,627) | (79,084) | (80,232) | (75,294) |
| | Beginning Fund Balance* | 852,623 | 680,095 | 488,921 | 803,650 | 1,106,315 | 887,057 | 1,131,728 | 244,671 | 679,720 | 479,093 | 400,009 | 319,777 |
| | Surplus / (Deficit) | (172,523) | (193,327) | 314,729 | 302,666 | 25,413 | (307,166) | (452,009) | (144,842) | (200,627) | (79,084) | (80,232) | (75,294) |
| | Ending Fund Balance | 680,100 | 486,768 | 803,650 | 1,106,315 | 1,131,728 | 579,891 | 679,720 | 99,829 | 479,093 | 400,009 | 319,777 | 244,483 |
| | - Less: Net Investment in Capital Assets | (8,785) | (7,028) | (5,271) | (8,560) | (5,721) | (2,883) | (2,883) | - | (1,802) | (721) | 0 | 0 |
| | - Less EFB Restricted | (176,317) | | (11,067) | (128,859) | (200,566) | (31,333) | (31,333) | - | 1 | - | - | - |
| | Unrestr EFB / Net Position | 494,998 | 479,740 | 787,312 | 968,897 | 925,441 | 545,675 | 645,504 | 99,829 | 477,292 | 399,288 | 319,777 | 244,483 |
| | % of Total Expenditures (Reserve) | 14.8% | 15.3% | 29.8% | 30.7% | 26.2% | 14.9% | 17.5% | 2.6% | 13.0% | 10.6% | 8.2% | 6.1% |
| | # Mos Avg Exp | 1.77 | 1.84 | 3.57 | 3.68 | 3.15 | 1.79 | 2.11 | 0.31 | 1.56 | 1.27 | 0.99 | 0.73 |

| Memo: | | Total (6 yrs) | | | | | | | | | | | |
|---|--|----------------------|-----------|--|-----------|--|-----------|--|-----------|----------|----------|----------|--|
| Adopted Budget Amounts | | Surplus / Deficit | (887,600) | | (219,258) | | (307,166) | | (114,407) | (77,472) | (85,024) | (84,273) | |
| | | Unr End Fund Balance | | | 706,247 | | 545,675 | | 448,016 | 387,292 | 302,989 | 218,716 | |
| | | % Total Expenditures | | | 2.33 | | 1.79 | | 1.46 | 1.24 | 0.94 | 0.66 | |
| Variances: Revised vs Adopted Budget | | Surplus / Deficit | 25,768 | | 244,671 | | (144,842) | | (86,220) | (1,613) | 4,792 | 8,979 | |
| | | Unr End Fund Balance | | | 219,193 | | 99,829 | | 29,276 | 11,996 | 16,788 | 25,768 | |
| | | % Total Expenditures | | | 0.82 | | 0.31 | | 0.09 | 0.04 | 0.05 | 0.08 | |